

JERSEY CITY PUBLIC SCHOOLS



Student artwork by Franyelly Rodriguez, Jersey City Arts/Dickinson High School

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDING JUNE 30, 2017

DR. MARCIA V. LYLES, SUPERINTENDENT OF SCHOOLS
MR. JOEL TORRES, BOARD OF EDUCATION PRESIDENT



COMPREHENSIVE ANNUAL FINANCIAL REPORT

of the

Jersey City Public Schools

Jersey City, New Jersey

For the Fiscal Year Ended June 30, 2017

Prepared by

**Jersey City Public Schools
Office of the School Business Administrator/Board Secretary**

JERSEY CITY PUBLIC SCHOOLS

TABLE OF CONTENTS

<u>Exhibit No.</u>		<u>Page</u>
INTRODUCTORY SECTION		
	Letter of Transmittal	1 - 21
	Organizational Chart	22
	Roster of Officials	23
	Certificate of Achievement for Excellence in Financial Reporting - Government Finance Officer's Association	24
	Certificate of Excellence in Financial Reporting - Association of School Business Officials International	25
FINANCIAL SECTION		
	Independent Auditor's Report	26 - 29
Required Supplementary Information - Part I		
	Management's Discussion and Analysis	30 - 40
Basic Financial Statements		
A	Government-Wide Financial Statements:	
A-1	Statement of Net Position	41
A-2	Statement of Activities	42
B	Fund Financial Statements:	
	Governmental Funds:	
B-1	Balance Sheet	43 - 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 Fund:	
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 - 50
	Fiduciary Funds:	
B-7	Statement of Fiduciary Net Position	51
B-8	Statement of Changes in Fiduciary Net Position	52
	Notes to the Basic Financial Statements	53 - 98

JERSEY CITY PUBLIC SCHOOLS

TABLE OF CONTENTS

<u>Exhibit No.</u>		<u>Page</u>
FINANCIAL SECTION (Continued)		
Required Supplementary Information - Part II		
C	Budgetary Comparison Schedules:	
C-1	Budgetary Comparison Schedule - General Fund	99 - 108
C-1a	Combining Budgetary Comparison Schedule - General Fund	109 - 126
C-2	Budgetary Comparison Schedule - Special Revenue Fund	127
	Notes to Required Supplementary Information:	
C-3	Budget to GAAP Reconciliation	128
Required Supplementary Information - Part III		
L	Pension Information Schedules:	
L-1	Schedule of the District's Proportionate Share of the Net Pension Liability - Public Employees Retirement System (PERS)	129
L-2	Schedule of District Contributions - Public Employees Retirement System (PERS)	130
L-3	Schedule of the District's Proportionate Share of the Net Pension Liability - Teacher's Pension and Annuity Fund (TPAF)	131
L-4	Note to Required Supplementary Information:	132
Other Supplementary Information		
D	School Based Budget Schedules:	
D-1	Combining Balance Sheet (Budgetary Basis)	133
D-2	Blended Resource Fund 15 - Schedule of Expenditures Allocated by Resource Type - Actual	134 - 171
D-3	Blended Resource Fund 15 - Schedule of Blended Expenditures - Budget and Actual	172 - 249
E	Special Revenue Fund:	
E-1	Combining Schedules of Program Revenues and Expenditures Special Revenue Fund - Budgetary Basis	250 - 261
E-2	Schedule of Preschool Education Aid Expenditures - Preschool - All Programs - Budgetary Basis	262
F	Capital Projects Fund:	
F-1	Summary Schedule of Project Expenditures	263
F-2	Summary Schedule of Revenues, Expenditures and Changes in Fund Balance - Budgetary Basis	264 - 277

JERSEY CITY PUBLIC SCHOOLS

TABLE OF CONTENTS

Exhibit No.		Page
FINANCIAL SECTION (Continued)		
Other Supplementary Information (Continued)		
G	Proprietary Funds:	
	Enterprise Fund:	
G-1	Combining Statements of Net Position	278
G-2	Combining Statements of Revenues, Expenses and Changes in Net Position	279
G-3	Combining Statements of Cash Flows	280 - 281
	Internal Service Fund:	
G-4	Combining Statements of Net Position	282
G-5	Combining Statements of Revenues, Expenses, and Changes in Net Position	283
G-6	Combining Statements of Cash Flows	284
H	Fiduciary Funds:	
H-1	Combining Statements of Fiduciary Net Position - Trust and Agency Funds	285
H-2	Combining Statements of Changes in Fiduciary Net Position - Trust Funds	286
H-3	Student Activity Agency Fund Statement of Cash Receipts and Cash Disbursements	287 - 288
H-4	Payroll Agency Fund Statement of Cash Receipts and Cash Disbursements	289
I	<u>Long-Term Debt:</u>	
I-1	Schedule of Serial Bonds	N/A
I-2	Schedule of Obligations Under Capital Leases	N/A
I-3	Budgetary Comparison Schedule - Debt Service Fund	N/A
STATISTICAL SECTION (Unaudited)		
Introduction to the Statistical Section (Unaudited)		
	Financial Trends:	
J-1	Net Position by Component	290
J-2	Changes in Net Assets	291 - 292
J-3	Fund Balances - Governmental Funds	293
J-4	Changes in Fund Balance - Governmental Funds	294
J-5	General Fund Other Local Revenue by Source	295

JERSEY CITY PUBLIC SCHOOLS

TABLE OF CONTENTS

<u>Exhibit No.</u>		<u>Page</u>
STATISTICAL SECTION (Unaudited) (Continued)		
Revenue Capacity:		
J-6	Assessed Value and Estimated Actual Value of Taxable Property	296
J-7	Direct and Overlapping Property Tax Rates	297
J-8	Principal Property Taxpayers	298
J-9	Property Tax Levies and Collections (Current Year and Nine Years Ago)	299
Debt Capacity:		
J-10	Ratios of Outstanding Debt by Type	300
J-11	Ratio of General Bonded Debt Outstanding	301
J-12	Direct and Overlapping Governmental Activities Debt	302
J-13	Legal Debt Margin Information	303
Demographic and Economic Information:		
J-14	Demographic and Economic Statistics	304
J-15	Principal Employer	305
Operating Information:		
J-16	Full-Time Equivalent District Employees by Function/Program	306
J-17	Operating Statistics	307
J-18	School Building Information	308 - 310
J-19	Schedule of Allowable Maintenance Expenditures by School Facilities	311
J-20	Insurance Schedule	312
SINGLE AUDIT SECTION		
K-1	Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	313 - 315
K-2	Independent Auditor's 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 15-08	316 - 318
K-3	Schedule A -Schedule of Expenditures of Federal Awards	319 - 320
K-4	Schedule B - Schedule of Expenditures of State Financial Assistance	321 - 322
K-5	Notes to the Schedules of Awards and Financial Assistance	323 - 325

JERSEY CITY PUBLIC SCHOOLS

TABLE OF CONTENTS

<u>Exhibit No.</u>		<u>Page</u>
	SINGLE AUDIT SECTION (Continued)	
K-6	Schedule of Findings and Questioned Costs -	
	Section I - Summary of Auditor's Results	326 - 327
	Section II - Financial Statement Findings	328
	Section III- Federal Awards and State Financial Assistance Findings and Questioned Costs	329
K-7	Summary Schedule of Prior Audit Findings	330

INTRODUCTORY SECTION



Office of the Superintendent

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Dr. Marcia V. Lyles
Superintendent of Schools

December 5, 2017

President Joel Torres,
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 (the “District”) for the fiscal year ended June 30, 2017, 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 Board of Education (the “Board”). To the best of our knowledge and belief, the data presented in this report is accurate in all material respects and is stated in a manner designed to present fairly the financial position and results of operations of the various funds and account groups of the District. 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, the District’s organizational chart, a list of principal officials, consultants, auditors and advisors and Certificate of Excellence in Financial Reporting. We have included in the transmittal letter a financial ratio and statistical overview of the entity based on entity-wide financial reporting. The financial section includes under Governmental Accounting Standard Board Statement No. 34, the Report of Independent Auditor’s, the Management Discussion and Analysis as presented on pages 30 through 40, the basic financial statements, required supplementary information, and the combining and individual fund financial statements. The statistical section includes selected financial and demographic information, generally presented on a multi-year basis. The District is required to undergo an annual Single Audit in conformity with the provisions of the 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*. Information related to this Single Audit, including the auditor’s report on the internal control structure, compliance with applicable laws and regulations, and findings and recommendations are included in the Single Audit section of this report.

THE JERSEY CITY PUBLIC SCHOOLS – AN EQUAL OPPORTUNITY EMPLOYER
Envision Excellence and Equity Everywhere

1.) REPORTING ENTITY AND ITS SERVICES: The Jersey City Public Schools is an independent reporting entity within the criteria adopted by the GASB No. 14. All funds and account groups of the District are included in this 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 school 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, 2017, the district transferred \$63,102,965 to its charter schools.

**Student Enrollment
Charter Schools
Last Seven School Years**

<u>School Year</u>	<u>Student Enrollment</u>	<u>Pass Through Amount</u>	<u>Percent Change</u>
2017-2018	6,103	\$ 65,834,222	4.22%
2016-2017	5,856	63,102,965	7.00%
2015-2016	5,473	58,993,237	19.00%
2014-2015	4,599	53,112,692	11.41%
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 30,560 students in the 2016-2017 school year, which is 28 students above the previous year’s enrollment. The following details the student enrollment of the District over the last ten years.

**Student Enrollment
Last Ten School Years**

<u>School Year</u>	<u>Student Enrollment</u>	<u>Percent Change</u>
2016-2017	30,560	0.09%
2015-2016	30,532	5.09%
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%

The district has projected the following student enrollments over the next year:

<u>School Year</u>	<u>Projected Student Enrollment</u>	<u>Projected Percent Change</u>
2017-2018	31,567	3.30%

2.) ECONOMIC CONDITION AND OUTLOOK: The City of Jersey City (the “City”) is the second largest municipality in New Jersey with a population of 264,152 according to the United States Census Bureau estimate. 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 twenty-five 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 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).

NEW DEVELOPMENT IN JERSEY CITY

	Location	Housing Units	Office / Other Square Ft.	Retail Square Ft.	Hotel Units	Industrial Square Ft.
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	-	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	-	174,953	402	-
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	-
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	-
	Grandtotal	32,333	2,571,535	653,857	949	878,264

Jersey City Public Schools is the second largest school district in the State. The student enrollment in 2016-2017 was 30,560, an increase of 0.09% from 2015-2016.

The Jersey City Public Schools operates forty-five schools ranging in age from one to one hundred twenty-five years old and which include thirty-one elementary schools, three middle schools, one school for special education students, and additional four early childhood centers and six high schools (one high school having a separate building for freshman academy and one high school with 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 XXI in 2011. Pursuant to research and analysis conducted by the New Jersey Education Law Center the Jersey City Public Schools was underfunded by the State in fiscal years 2010-2018 by \$37.5 million dollars.

The SFRA provides a formula that determines how much money the District needs in order to provide for the constitutionally mandated Thorough and Efficient system of education. That amount is referred to as the Adequacy Budget. The legislation then calculates how much the City can afford to pay based upon the City's annual equalized property value. This value is the Local Fair Share. The remaining amount of the Adequacy Budget is to be funded by the State. The Local Fair Share for the City of Jersey City under the SFRA is \$370,261,455, however, the local tax levy in actuality is only \$116,692,448, leaving the District severely underfunded. The SFRA provides for the State to hold the District harmless to 2011 levels through the provision of "Adjustment" aid. This amount is not guaranteed and, in 2017-2018 was reduced by the Legislature in the annual State Budget, as discussed in Section 3, below.

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/undesigned surplus funds that a school district may retain. Any surplus funds in excess of this amount must be used for tax relief or in the case of Abbott School districts whose local tax levies have been frozen will be used to reduce State funding. 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.

The District is required to prepare and adopt an annual budget in May of each year based upon the projected State aid figures released by the State following the Governor’s annual budget address. The SFRA is not actually funded annually until adoption of the State Budget on or before June 30. This means that projected state aid is not actually committed and is subject to change AFTER the District has adopted its budget each year. In fiscal year 2017-2018 the Legislature REDUCED the District’s adjustment aid by approximately \$8.5 Million when the State Budget was belatedly adopted in July 2018.

REVENUE SOURCES	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	Anticipated 2017-2018
State Aid	\$ 373,883,531	\$ 372,170,535	\$ 367,144,280	\$ 361,263,732	\$ 357,462,604	\$ 347,545,909
Charter Schools	45,761,298	47,474,294	53,112,692	58,993,237	63,102,965	64,644,062
State Grants	67,965,154	68,897,476	72,045,056	70,673,894	75,347,876	73,841,441
Federal Aid	34,284,800	25,135,999	27,458,408	28,300,095	28,560,212	28,305,114
Tax Levy	106,446,709	108,336,848	109,961,901	112,161,139	114,404,361	116,692,448
Reappropriated Fund Balance	30,000,000	36,000,000	32,904,327	31,750,000	31,750,000	44,564,789
Other Local Revenue	2,988,833	1,988,833	1,988,833	1,965,486	1,972,440	2,718,147
Total Revenue Sources	\$ 661,330,325	\$ 660,003,985	\$ 664,615,497	\$ 665,107,583	\$ 672,600,458	\$ 678,311,910
Percentage of Change						
State Aid	-1.70%	-0.46%	-1.35%	-1.60%	-1.05%	-2.77%
Charter Schools	19.48%	3.74%	11.88%	11.07%	6.97%	2.44%
State Grants	0.76%	1.37%	4.57%	-1.90%	6.61%	-2.00%
Federal Aid	-27.72%	-26.68%	9.24%	3.07%	0.92%	-0.89%
Tax Levy	2.00%	1.78%	1.50%	2.00%	2.00%	2.00%
Reappropriated Fund Balance	100.00%	20.00%	-8.60%	-3.51%	0.00%	40.36%
Other Local Revenue	50.28%	-33.46%	0.00%	-1.17%	0.35%	37.81%
Total Percentage of Change	0.99%	-0.20%	0.70%	0.07%	1.13%	0.85%

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 2016-2017 fiscal school year and projections were used for the remaining two fiscal school years maintaining a minimum projection of fund balance given the flat funded assumptions of state aid (see “Projected Future Revenues” table).

**Jersey City Public School
Projected Future Revenue**

(Assumes 2% Tax Levy Increase/0% State Aid & Federal Increase/Fund Balance Reduction)

Fund 10-20 REVENUE SOURCES	Percentage		Percentage		Increase/Decrease	
	2016-2017	of Total	2017-2018	of Total	Amount	Percentage
State Aid	\$357,462,604	53.15%	\$346,805,749	51.13%	\$(10,656,855)	-2.98%
Charter Schools	63,102,965	9.38%	65,384,222	9.64%	2,281,257	3.62%
State Grants	75,347,876	11.20%	73,841,441	10.89%	(1,506,435)	-2.00%
Federal Aid	28,560,212	4.25%	28,305,114	4.17%	(255,098)	-0.89%
Tax levy	114,404,361	17.01%	116,692,448	17.20%	2,288,087	2.00%
Reappropriated Fund Balance	31,750,000	4.72%	44,564,789	6.57%	12,814,789	40.36%
Other Local Revenue	1,972,440	0.29%	2,718,147	0.40%	745,707	37.81%
Total Revenue Sources	\$672,600,458	100.00%	\$678,311,910	100.00%	\$ 5,711,452	0.85%

(Assumes 2% Tax Levy Increase/0% State Aid & Federal Increase/Fund Balance Reduction)

Fund 10-20 REVENUE SOURCES	Percentage		Percentage		Increase/Decrease	
	2017-2018	of Total	2018-2019	of Total	Amount	Percentage
State Aid	\$346,805,749	51.13%	\$345,465,743	53.25%	\$(1,340,006)	-0.39%
Charter Schools	65,384,222	9.64%	66,724,599	10.29%	1,340,377	2.05%
State Grants	73,841,441	10.89%	73,841,441	11.38%	-	0.00%
Federal Aid	28,305,114	4.17%	28,305,114	4.36%	-	0.00%
Tax levy	116,692,448	17.20%	119,072,974	18.36%	2,380,526	2.04%
Reappropriated Fund Balance	44,564,789	6.57%	12,564,789	1.94%	(32,000,000)	-71.81%
Other Local Revenue	2,718,147	0.40%	2,718,147	0.42%	-	0.00%
Total Revenue Sources	\$678,311,910	100.00%	\$648,692,807	100.00%	\$(29,619,103)	-4.37%

(Assumes 2% Tax Levy Increase/0% State Aid & Federal Increase/Fund Balance Reduction)

Fund 10-20 REVENUE SOURCES	Percentage		Percentage		Increase/Decrease	
	2018-2019	of Total	2019-2020	of Total	Amount	Percentage
State Aid	\$345,465,743	53.25%	\$344,098,274	52.85%	\$(1,367,469)	-0.40%
Charter Schools	66,724,599	10.29%	68,092,453	10.46%	1,367,854	2.05%
State Grants	73,841,441	11.38%	73,841,441	11.34%	-	0.00%
Federal Aid	28,305,114	4.36%	28,305,114	4.35%	-	0.00%
Tax levy	119,072,974	18.36%	121,502,063	18.66%	2,429,089	2.04%
Reappropriated Fund Balance	12,564,789	1.94%	12,500,000	1.92%	(64,789)	-0.52%
Other Local Revenue	2,718,147	0.42%	2,718,147	0.42%	-	0.00%
Total Revenue Sources	\$648,692,807	100.00%	\$651,057,492	100.00%	\$ 2,364,685	0.36%

(Assumes 2% Tax Levy Increase/0% State Aid & Federal Increase/Fund Balance Reduction)

Fund 10-20 REVENUE SOURCES	Percentage		Percentage		Increase/Decrease	
	2019-2020	of Total	2020-2021	of Total	Amount	Percentage
State Aid	\$344,098,274	52.85%	\$342,702,779	52.44%	\$(1,395,495)	-0.41%
Charter Schools	68,092,453	10.46%	69,488,348	10.63%	1,395,895	2.05%
State Grants	73,841,441	11.34%	73,841,441	11.30%	-	0.00%
Federal Aid	28,305,114	4.35%	28,305,114	4.33%	-	0.00%
Tax levy	121,502,063	18.66%	123,980,705	18.97%	2,478,642	2.04%
Reappropriated Fund Balance	12,500,000	1.92%	12,500,000	1.91%	-	0.00%
Other Local Revenue	2,718,147	0.42%	2,718,147	0.42%	-	0.00%
Total Revenue Sources	\$651,057,492	100.00%	\$653,536,534	100.00%	\$ 2,479,042	0.38%

There is a projection of a shortfall in fund balance of \$32,000.00 for fiscal year 2018-2019. 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.

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 and efficiencies in central office, 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 negotiations (four unions) that will be ratified and will also increase the projected budget shortfalls going forward.

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 through 2017. 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 Math Edge, IXL math programs and other online resources to expand classroom resources and target student needs.
 - 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 School-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
 - Expanded STEM opportunities in all elementary schools through district-wide programs like Project Enable
 - N-Power partnership for coding
 - Utilized Google tools in classrooms
 - Increased number of Google Certified Educators

- 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 Renaissance Institute to serve over-age, under-credited students
 - 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.

- Expanded Instructional Rounds to all schools, building coherence and capacity districtwide
- Hired District Director of Research, Assessment and Innovative Technology
- Increased use of data to inform instructional decision making
 - Introduced Performance Matters which integrates multiple data sources
 - 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
- Utilized Edviate to provide individualized professional development
- 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
- 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 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 District Parent Council quarterly
- Monthly messages to parents and community
- Revamped District Website
- Held Community Forums

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 2014-15 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 15,475 students using networked devices for PARCC testing in the 2015-2016 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 5,500 laptops and desktops in a dedicated testing mode and manage over 10,000 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 2016-17 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 – we are moving more and more toward ' Cloud solutions' to protect our applications and data. Managed offsite hosting

solution from AWS, Azure and Box is will keep IT with less vulnerability. We are periodically conducting CyberSecurity , Ransomware awareness training to all district staff.

To better organize and have full control on our network resources, Jersey City Public Schools engaged in an ongoing process to implement *Microsoft Active Directory* which will provide more authentication and authorization mechanisms of our approved technology and enforcing security policies for all hardware across the district network.

We implemented a new advanced *Web security and content filtering* software that will protect our network from advanced threats, while enabling granular control over Web access. Leveraging total port visibility, and stream-based, inline technology will help identifying and quarantine advanced threats real time. This solution maintains CIPA compliance and protects sensitive data in these complex environments – without incurring excessive costs or requiring more administrative resources.

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 their 2014-15 school year efforts in increasing student breakfast participation. The story was featured in their 2015 Annual Report under the caption “Jersey City Embraces Breakfast After the Bell”. The school district began a “Universal Breakfast Program” during school year 2014-15 that allows all students that want to participate in the breakfast program the ability to do so without a need to pay for breakfast. The district also began participating in the “Summer Seamless Program” in summer 2014 making breakfast and lunch meals available at no charge to students during the summer months. In Summer 2015 the “Summer Seamless Food Program” transitioned into an in-district production operation enhancing the quality of food as well as providing for summer employment for district food service employees. The program continued during Summer 2016 and transitioned to the "Summer Foodservice Program" during Summer 2017 which provides a higher reimbursement rate for the meals served.

In school year 2016-17 five schools participated in the Community Eligibility Provision program (CEP). The schools accepted into this program are able to provide breakfast and lunch free of charge to all enrolled students in the approved school. An additional seventeen schools were added to the program for the 2017-18 school year.

For quality control, an on-line (district website) complaint / concern request form for parents, staff and students was introduced during school year 2015-16 to address possible issues and continues to be utilized.

School Safety / Security Operations

Since school year 2013-14 fifteen additional schools have been outfitted with security camera surveillance systems. At the end of this school year 2016-17 all schools were outfitted with new systems. Including, hand held magnetometer process at District football games.

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. The Supervisors are Certified as Jersey City CERT members (Civilian Emergency Response team). In addition, JCPS conducted renewal training for all guards who hold NJ Security Officers Registration Act (SORA) licenses.

In 2016 all full time Security Guards were trained and certified in Incident Command by Jersey City OEM.

During summer 2016 the security department switched 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. The District also enhanced the communication system by installing a dispatch console in the Security Central Office. This will enable us to communicate with all guards at one time during an Emergency and provide our dispatcher direct radio contact with JCPD and JCFD from Central Office.

Lastly, the District is currently working with our CCTV provider and Jersey City to provide live video to the JCPD by the January 1st State mandate deadline.

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.

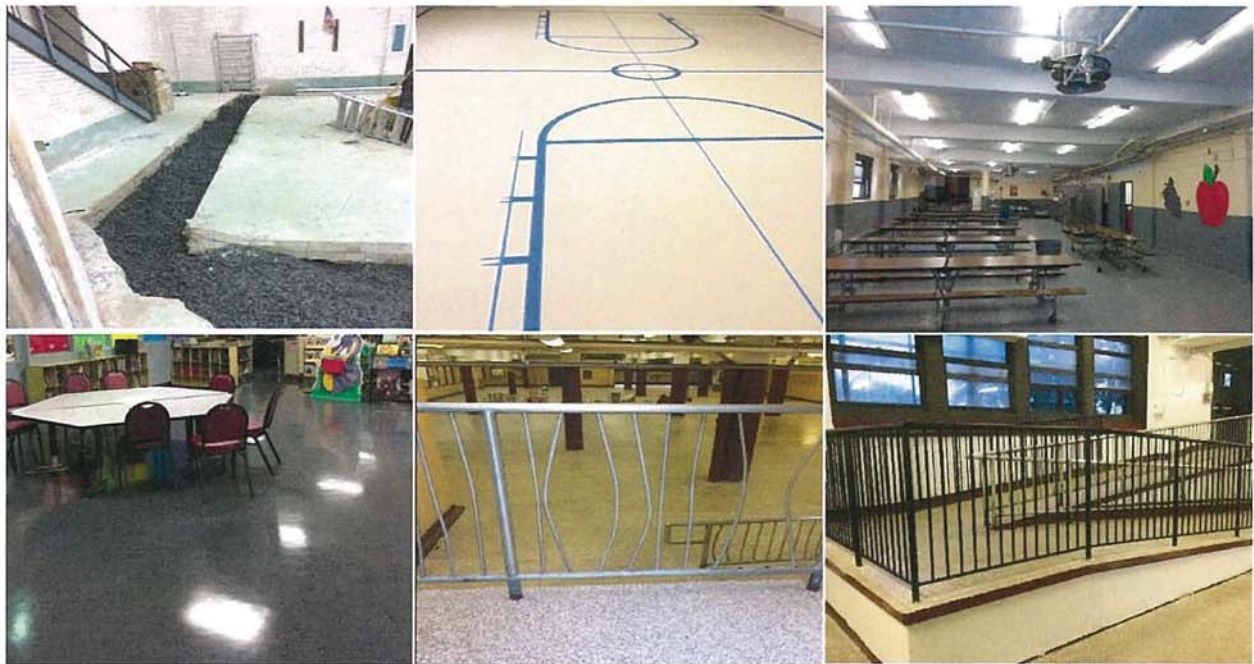
A separate initiative focused on improving school basement space designated for feeding students. These school basement cafeterias are associated with school buildings that are close to a hundred (100) years old and pose a special challenge as these spaces were never intended to actually serve as cafeteria 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 2013-14 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 fourth (November 2017) “Tour of the Town” and a summary of some of the selected and notable improvements are listed below:

Cafeteria Renovations – PS#24 Cafeteria Floor, PS#24 Cafeteria Railing, PS#22 Cafeteria Floors and basement hallways; Newly Created Early Childhood Center at Old PS# 20, Old PS#31; New Gym Floor PS# 22, PS# 40, Snyder HS, Academy 1; Bleachers PS#22; Pump Room PS#22, Building Drainage PS# 22; Library new Library floors PS# 28; Auditorium new floor treads PS# 28; Dickinson High School Automotive Room upgrade; Innovation HS Classroom/Hallway upgrades. Central Office New Computer Server,

Including prior year Tour of Town 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 that was under construction was completed and opened up for the 2016-17 school year in September of 2016 while the other school began to receive students in April 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 from 2005-2007.

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:

- PS 20 DR. MAYA ANGELOU 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.

- PS 26 PATRICIA M. NOONAN ELEMENTARY SCHOOL – this new school was fully occupied by students in September 2017 (after some students occupied the school last year). This school provides 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 serves approximately 778 students in grades Pre-K through 5. The school includes 30 general education classrooms, 10 Pre-K classrooms, 4 self-contained classrooms, a cafeteria, gymnasium, assembly/multi-purpose room, and a media center. The construction cost approximately \$33.5 million.

With the opening of PS 20 DR. MAYA ANGELOU SCHOOL the “old” PS 20 was updated and renovated as the Danforth Avenue Early Childhood Center and began accepting pre-K children in September of 2016. Likewise, the “old” PS 31 was converted into the Infante Early Childhood Center and accepted students in September of 2017. Danforth Avenue ECC now has 16 classrooms and Infante has been transformed into an ECC with 11 classrooms.

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 2015-16 of 4 pre-k classrooms in the building at PS#41 and the return of 4 pre-k classrooms in school year 201617 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.*

The District fully responded to the requirements of the emergency rules adopted by the New Jersey Department of Education (DOE). The response was robust and coordinated throughout the district. The Business Office and The Facilities Department supported and enabled the response actions by providing escorts, plumbers, and maintenance supervisors to the testing crews.

The established and occupied school buildings were all evaluated, surveyed, and tested in accordance with the DOE's rules. The newly-constructed buildings (such as the new PS 20 DR. MAYA ANGELOU SCHOOL) that were recently conveyed to the District at the time the rule came into effect were addressed separately - but in the same manner.

Any future schools under construction or renovation will be tested prior to re-occupancy moving forward. The District shared its findings with the community and the DOE. Any Points of Use (POU) revealed to exhibit elevated lead concentrations were shut-off as an Interim Remedial Measure (IRM). The District has established procedures for addressing these POUs in a systematic way, which includes reassurance testing prior to returning a POU to service once it has been remediated.

7.) INTERNAL ACCOUNTING CONTROLS: Management of the District is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the District are protected from loss, theft or misuse and to ensure that adequate accounting data are compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles (GAAP).

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

A part of the District's single audit described earlier, tests are made to determine the adequacy of the internal control structure, including that portion related to federal and state 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 accounting controls, the District maintains budgetary controls. The objective of these budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the State District Superintendent and Commissioner of Education. Annual appropriated budgets are adopted for the general and special revenue funds. Project length budgets are approved for the capital improvements accounted for in the Capital Projects Fund. The final budget amount as amended for the fiscal year is reflected in the financial section.

An encumbrance accounting system is used to record outstanding purchase commitments on a line item basis. Open encumbrances at year-end are either cancelled or are included as reappropriation of fund balance in the subsequent year. Those amounts to be reappropriated are reported as reservations of fund balance as of June 30.

9.) OTHER INFORMATION: Independent Audit- State statutes require an annual audit by independent certified public accountants or registered municipal accountants. The accounting firm of DONOHUE, GIRONDA, DORIA & TOMKINS, LLC was selected by the Board of Education upon recommendation from the committee consisting of Board members and District staff to perform the audit. In addition to meeting the requirements set forth in state statutes, the audit also was designed to meet the requirements of the 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 the related OMB Circular A-133 and New Jersey OMB Circular 15-08. The auditor's report on the financial statements and combining and individual fund statements and schedules is included in the financial section of this report. The auditor's reports related specifically to the Single Audit are included in the Single Audit section of this report.

Awards – 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, 2016. This was the twentieth consecutive year that the District has achieved this prestigious award from the GFOA and the nineteenth from ASBO. This program contributes 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 Certificate of Excellence is valid for a period of one year only. We believe our current report conforms to the program's requirements, and we are submitting it to the ASBO and GFOA to determine its eligibility for the award for the fiscal year ended June 30, 2017.

10.) LOCAL CONTROL: On October 4, 1989, the New Jersey Department of Education established a State-operated School District for Jersey City, appointing a State District Superintendent to serve as the governing authority for the District instead of the Board of Education. A new Board of Education was created and functioned as an advisory body to the State District Superintendent during the lengthy period of State intervention. After the District satisfied an extensive set of performance standards, the Department of Education determined to return the District to local control in the areas of governance and finance. The Jersey City Board of Education assumed control in these areas on April 17, 2008. The members of the current Board of Education were elected during school elections held in April. The voters of Jersey City voted to become a Type II school district, whose Board members are elected. The public question regarding the type of school district was held on the ballot for a vote at the general election on November 4, 2008. In May 2016, the Commissioner of Education adopted the Transition Plans for the Return of the Personnel and Operations Components of the Jersey City Public School District, leaving only Instruction and Program under partial State intervention. On July 1, 2017 the State Board of Education adopted a resolution authorizing the Commissioner to begin the process to return the District to full local control in the remaining area of Instruction and Program. The final transition plan returning the District to full local control is expected to be issued by the Commissioner in the near future.

11.) ACKNOWLEDGMENTS: We would like to express our appreciation to the members of the Jersey City Board 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



Regina Robinson
School Business Administrator



**JERSEY CITY PUBLIC SCHOOLS
ROSTER OF OFFICIALS
JUNE 30, 2017**

Members of the Board of Education	Term Expires
Joel Torres (Appointed President 1/10/2017)	December 2017
Sudhan Thomas (Appointed Vice-President 1/10/2017)	December 2019
Vidya Gangadin (President until 1/9/2017)	December 2018
Marilyn Roman (Vice-President until 1/9/2017)	December 2018
Micheline Amy, Trustee (Term expired 12/31/2016)	December 2016
Jessica Daye, Trustee (Term expired 12/31/2016)	December 2016
Amy DeGise (Appointed Trustee 1/10/2017)	December 2017
Luis Fernandez (Term began 1/10/2017)	December 2019
Gerald Lyon, Trustee	December 2017
Lorenzo Richardson, Trustee	December 2017
Ellen Simon, Trustee (Term expired 12/31/2016)	December 2016
Angel Valentin, Trustee (Term began 1/10/2017)	December 2019

Other Officials

Dr. Marcia V. Lyles, Superintendent of Schools
 Luiggi C. Campana, School Business Administrator/Board Secretary (Retired 6/30/2017)
 Regina Robinson, School Business Administrator/Board Secretary (Effective 10/2/2017)
 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
 Peter O'Reilly, Treasurer of School Monies
 Sylvia Ullrich, Assistant Treasurer of School Monies



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, 2016

Executive Director/CEO



**ASSOCIATION OF
SCHOOL BUSINESS OFFICIALS
INTERNATIONAL**

**The Certificate of Excellence in Financial Reporting
is presented to**

Jersey City Public Schools

**for its Comprehensive Annual Financial Report (CAFR)
for the Fiscal Year Ended June 30, 2016.**

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



A handwritten signature in black ink, appearing to read 'Anthony N. Dragona', written over a horizontal line.

Anthony N. Dragona, Ed.D., RSBA
President

A handwritten signature in black ink, appearing to read 'John D. Musso', written over a horizontal line.

John D. Musso, CAE, RSBA
Executive Director

FINANCIAL SECTION

DONOHUE, GIRONDA, DORIA & TOMKINS, LLC

Certified Public Accountants

Robert A. Gironda, CPA
Robert G. Doria, CPA (N.J. & N.Y.)
Frederick J. Tomkins, CPA, RMA
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Linda P. Kish, CPA, RMA
Mark W. Bednarz, CPA, RMA
Jason R. Gironda, CPA
Mauricio Canto, CPA, RMA

INDEPENDENT AUDITOR'S REPORT

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

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 (the "District"), in the County of Hudson, State of New Jersey, as of and for the fiscal year ended June 30, 2017, 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 controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, and audit requirements as prescribed by the Office of School Finance, Department of Education, State of New Jersey. Those standards 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 auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal controls relevant to the entity'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 entity's internal controls. 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, 2017, 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 the management's discussion and analysis, budgetary comparison information, and pension information on pages 30 through 40, pages 99 through 127, and pages 129 through 131 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 and other supplementary information such as the combining and individual fund financial statements, long-term debt schedules and statistical tables are presented for purposes of additional analysis and are not a required part of the basic financial statements. The accompanying 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*; and New Jersey OMB Circular 15-08, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid*, respectively, and are not a required part of the basic financial statements.

The combining and individual fund financial statements, long-term debt schedules, and 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, long-term debt schedules, and 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 section and statistical tables 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, 2017, on our consideration of the District's internal control over financial reporting and 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.



MAURICIO CANTO
Certified Public Accountant
Licensed Public School Accountant
No. 2541



DONOHUE, GIRONDA, DORIA & TOMKINS, LLC
Certified Public Accountants

Bayonne, New Jersey
December 5, 2017

REQUIRED SUPPLEMENTARY INFORMATION

PART I

**JERSEY CITY PUBLIC SCHOOLS
HUDSON COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

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, 2017. 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 41-42 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.

**JERSEY CITY PUBLIC SCHOOLS
HUDSON COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

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 43-45 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 Morning Star Fund and several other nonmajor 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 47-50 of this report.

**JERSEY CITY PUBLIC SCHOOLS
HUDSON COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

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 51-52 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 53-98 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 99-289 of this report.

The discussion and analysis of the Jersey City Public Schools (the "District") financial performance provides an overall review of the District's financial activities for the fiscal year ended June 30, 2017. The intent of this discussion and analysis is to look at the District's financial performance as a whole; readers should also review the basic financial statements and notes to enhance their understanding of the District's financial performance.

**JERSEY CITY PUBLIC SCHOOLS
HUDSON COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

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 \$140,201,851 at the close of 2017. The following table provides a summary of net position relating to the District's governmental and business-type activities at June 30, 2017 and 2016:

	Net Position June 30, 2017 and 2016					
	Governmental Activities		Business Type Activities		Total	
	2017	2016	2017	2016	2017	2016
Assets						
Current and Other Assets	\$ 51,545,287	\$ 66,949,788	\$ 2,224,034	\$ 3,445,626	\$ 53,769,321	\$ 70,395,414
Capital Assets, Net	372,170,067	355,272,955	1,004,757	1,103,826	373,174,824	356,376,781
Total Assets	<u>423,715,354</u>	<u>422,222,743</u>	<u>3,228,791</u>	<u>4,549,452</u>	<u>426,944,145</u>	<u>426,772,195</u>
Deferred Outflows of Resources	<u>85,559,937</u>	<u>38,522,537</u>	-	-	<u>85,559,937</u>	<u>38,522,537</u>
Liabilities						
Current and Other Liabilities	41,975,922	46,036,454	395,458	966,441	42,371,380	47,002,895
Long-Term Liabilities	28,937,512	32,714,122	148,225	177,542	29,085,737	32,891,664
Net Pension Liability	<u>286,549,957</u>	<u>223,556,851</u>	<u>-</u>	<u>-</u>	<u>286,549,957</u>	<u>223,556,851</u>
Total Liabilities	<u>357,463,391</u>	<u>302,307,427</u>	<u>543,683</u>	<u>1,143,983</u>	<u>358,007,074</u>	<u>303,451,410</u>
Deferred Inflows of Resources	<u>14,295,157</u>	<u>15,865,368</u>	-	-	<u>14,295,157</u>	<u>15,865,368</u>
Net Position						
Net Invested in Capital Assets	372,170,067	355,272,955	1,004,757	1,103,826	373,174,824	356,376,781
Restricted	23,765,064	52,902,178	-	-	23,765,064	52,902,178
Unrestricted	<u>(258,418,388)</u>	<u>(265,602,648)</u>	<u>1,680,351</u>	<u>2,301,643</u>	<u>(256,738,037)</u>	<u>(263,301,005)</u>
Total Net Position	<u>\$ 137,516,743</u>	<u>\$ 142,572,485</u>	<u>\$ 2,685,108</u>	<u>\$ 3,405,469</u>	<u>\$ 140,201,851</u>	<u>\$ 145,977,954</u>

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.

**JERSEY CITY PUBLIC SCHOOLS
HUDSON COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

Additionally, the District had a current year decrease in net position in the total business-type activities of (\$720,361) mainly attributable to the overall increase in the Food Service Enterprise Fund resulting from a decrease 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 decrease in restricted net position is mainly attributable to the overall decrease in excess reserve funds resulting from decrease in excess surplus.

District activities. The key elements of the District's changes in net position for the years ended June 30, 2017 and 2016 are as follows:

	Changes in Net Position					
	Fiscal Years Ended June 30, 2017 and 2016					
	Governmental Activities		Business Type Activities		Total	
	2017	2016	2017	2016	2017	2016
Revenues						
Program Revenues:						
Charges for Services	\$ -	\$ -	\$ 4,683,278	\$ 4,763,747	\$ 4,683,278	\$ 4,763,747
Operating Grants	94,636,292	94,245,794	13,383,258	13,912,548	108,019,550	108,158,342
Capital Grants	20,848,247	29,613,734	-	-	20,848,247	29,613,734
General Revenues:						
Property Taxes	114,404,361	112,161,139	-	-	114,404,361	112,161,139
Federal and State Aid						
Not Restricted	609,040,663	565,463,329	-	-	609,040,663	565,463,329
Investment Earnings	136,648	223,235	-	-	136,648	223,235
Miscellaneous	3,353,785	3,802,797	-	-	3,353,785	3,802,797
Total Revenues	<u>842,419,996</u>	<u>805,510,028</u>	<u>18,066,536</u>	<u>18,676,295</u>	<u>860,486,532</u>	<u>824,186,323</u>
Expenses						
Instructional Services	459,535,010	401,940,943	-	-	459,535,010	401,940,943
Support Services	328,679,008	329,201,262	-	-	328,679,008	329,201,262
Charter Schools	56,690,190	56,632,298	-	-	56,690,190	56,632,298
Special Schools	2,571,530	1,297,251	-	-	2,571,530	1,297,251
Interest on Long Term Debt	-	2,176	-	-	-	2,176
Business-Type Activities	-	-	18,786,897	17,994,438	18,786,897	17,994,438
Total Expenses	<u>847,475,738</u>	<u>789,073,930</u>	<u>18,786,897</u>	<u>17,994,438</u>	<u>866,262,635</u>	<u>807,068,368</u>
Excess Before Transfers	(5,055,742)	16,436,098	(720,361)	681,857	(5,776,103)	17,117,955
Transfers	-	(29,936)	-	29,936	-	-
Change in Net Position	(5,055,742)	16,406,162	(720,361)	711,793	(5,776,103)	17,117,955
Net Position, July 1	<u>142,572,485</u>	<u>126,166,323</u>	<u>3,405,469</u>	<u>2,693,676</u>	<u>145,977,954</u>	<u>128,859,999</u>
Net Position, June 30	<u>\$ 137,516,743</u>	<u>\$ 142,572,485</u>	<u>\$ 2,685,108</u>	<u>\$ 3,405,469</u>	<u>\$ 140,201,851</u>	<u>\$ 145,977,954</u>

**JERSEY CITY PUBLIC SCHOOLS
HUDSON COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

Governmental Activities

Capital grants and contributions decreased approximately (\$8.8) million as a result of a decrease 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 \$44 million mainly as a result of an increase of approximately \$42 million in on-behalf TPAF Pension 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.

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.

**JERSEY CITY PUBLIC SCHOOLS
HUDSON COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

The following schedule presents a summary of the General Fund and Special Revenue Fund revenues for the fiscal year ended June 30, 2017, 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>2017</u>	<u>Percent of Total</u>	<u>Increase/(Decrease) from 2016</u>	
			<u>Amount</u>	<u>Percent</u>
Revenues:				
Federal Sources	\$ 29,210,023	4.13%	\$ (167,288)	-0.57%
State Sources	558,177,290	79.15%	8,436,850	1.53%
Local Sources	<u>117,894,794</u>	<u>16.72%</u>	<u>1,131,771</u>	0.97%
Total Revenues	<u>\$ 705,282,107</u>	<u>100.00%</u>	<u>\$ 9,401,333</u>	1.35%

The decrease of approximately (\$0.2) million of federal sources is mainly attributable to the decrease in Special Education Medicaid Initiative (SEMI) reimbursement requests offset by an increase of No Child Left Behind (NCLB) revenues recognized based on the timing of expenditures.

The increase of approximately \$8.4 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 increase in revenue from local sources of approximately \$1.1 million is mainly the result of increased revenues from local tax levy of \$2.2 million; offset by a decrease in miscellaneous revenues because the prior year had substantial prior year purchase order cancellations, in comparison to the current year.

**JERSEY CITY PUBLIC SCHOOLS
HUDSON COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

The following schedule presents a summary of General Fund and Special Revenue Fund expenditures for the fiscal year ended June 30, 2017 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>2017</u>	<u>Percent of Total</u>	<u>Increase/(Decrease) from 2016</u>	
			<u>Amount</u>	<u>Percent</u>
Expenditures:				
Instruction	\$ 269,955,985	37.75%	\$ 6,457,840	2.45%
Undistributed	387,540,364	54.20%	5,307,572	1.39%
Charter Schools	56,690,190	7.93%	57,892	0.10%
Special Schools	839,110	0.12%	46,265	5.84%
Debt Service	-	0.00%	(650,395)	-100.00%
Total Expenditures	<u>\$ 715,025,649</u>	<u>100.00%</u>	<u>\$ 11,219,174</u>	1.59%

The increase of approximately \$6 million for instruction expenditures is mainly attributable to several factors, including, \$3.1 million increase in the general fund for hiring new teachers and existing teachers increasing in steps of the salary guide and \$3.4 million increase in the special revenue fund for NCLB based on the timing of expenditures.

The increase of approximately \$5.3 million in undistributed expenditures is mainly the result of an increase in on-behalf TPAF pension contributions by the State of New Jersey of \$5.9 million.

General Fund

Revenues in the General Fund increased from the prior year approximately \$4.9 million while expenditures increased from prior year approximately \$8.6 million. Increase in General Fund revenues is due to the increase in on-behalf TPAF pension and social security contributions of \$4.7 over the prior year. The increase in General Fund expenditures is due to the aforementioned increase in on-behalf TPAF pension and social security contributions of \$4.7 million over the prior year, an increase in worker's compensation insurance of \$2.1 million, an increase in salaries of teachers and other salary for instruction of \$1.9 million for additional staffing in special education instruction and of \$1.1 million for additional staffing in other special instruction. Additionally, there was an increase in charter schools expenditures of approximately \$1.2 million.

Of the \$27,766,616 of fund balances in the General Fund, \$12,379,787 of encumbrances and \$21,127,116 of fund balance - designated for subsequent years is assigned and included with the unassigned deficit of (\$29,400,725), and \$608 has been classified as restricted for capital reserve, \$222,157 has been restricted for current year excess surplus and \$23,437,673 has been restricted for excess surplus designated for subsequent years' expenditures.

**JERSEY CITY PUBLIC SCHOOLS
HUDSON COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

Special Revenue Fund

Revenues and expenditures, including transfers to school based budgets in the Special Revenue Fund increased by approximately \$2.3 million and \$2.8 million, respectively. Federal source revenues have increased over prior year due to increase of \$0.8 million in expenditures for NCLB grants funds. State source revenues have increased over prior year due to increase of \$2.3 million in expenditures in preschool school aid grant 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 2017 fiscal year, other than noted above. The deficit in total fund balance of 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 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

There were no expenditure fluctuations between the original and modified budgets in excess of the scopes identified above.

**JERSEY CITY PUBLIC SCHOOLS
HUDSON COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

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 \$65.9 million and 100%.

Expenditures

- Actual amounts for on-behalf TPAF pension and reimbursed social security contribution exceeded the modified budgeted amount by approximately \$65.9 million or 100% as a result of these expenditures are made on-behalf of the District and are not budgeted for.
- Actual amounts for other operating and maintenance of plant services - miscellaneous purchased services were less than the modified budget amounts by approximately \$2.1 million or 56.63% as a result of funds being appropriated for an inter-local service agreement for police services of which is \$1.9 million in funds were encumbered at year end.

Capital Assets

Capital Assets. As of June 30, 2017 and 2016, the District has capital assets, net of accumulated depreciation of \$373,174,824 and \$356,376,781, respectively, including land, construction-in-progress, building and improvements and machinery and equipment noted as follows:

	<u>Governmental Activities</u>		<u>Business Type Activities</u>		<u>Total</u>	
	<u>2017</u>	<u>2016</u>	<u>2017</u>	<u>2016</u>	<u>2017</u>	<u>2016</u>
Capital Assets:						
Land	\$ 14,846,605	\$ 14,846,605	\$ -	\$ -	\$ 14,846,605	\$ 14,846,605
Construction in Progress	28,188,968	28,679,010	-	-	28,188,968	28,679,010
Buildings and Improvements	473,909,557	452,235,399	-	-	473,909,557	452,235,399
Machinery and Equipment	42,258,998	40,214,878	3,604,890	3,590,670	45,863,888	43,805,548
Total Capital Assets	<u>559,204,128</u>	<u>535,975,892</u>	<u>3,604,890</u>	<u>3,590,670</u>	<u>562,809,018</u>	<u>539,566,562</u>
Less: Accumulated Depreciation:						
Buildings and Improvements	(151,692,014)	(145,942,774)	-	-	(151,692,014)	(145,942,774)
Machinery and Equipment	(35,342,047)	(34,760,163)	(2,600,133)	(2,486,844)	(37,942,180)	(37,247,007)
Total Accumulated Depreciation	<u>(187,034,061)</u>	<u>(180,702,937)</u>	<u>(2,600,133)</u>	<u>(2,486,844)</u>	<u>(189,634,194)</u>	<u>(183,189,781)</u>
Capital Assets, Net	<u>\$ 372,170,067</u>	<u>\$ 355,272,955</u>	<u>\$ 1,004,757</u>	<u>\$ 1,103,826</u>	<u>\$ 373,174,824</u>	<u>\$ 356,376,781</u>

**JERSEY CITY PUBLIC SCHOOLS
HUDSON COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

Long-term Liabilities

The District's only long-term liabilities were liabilities relating to compensated absences as follows:

	<u>Governmental Activities</u>		<u>Business Type Activities</u>		<u>Total</u>	
	<u>2017</u>	<u>2016</u>	<u>2017</u>	<u>2016</u>	<u>2017</u>	<u>2016</u>
Long-Term Liabilities:						
Compensated Absences	\$ 32,033,623	\$ 36,349,025	\$ 186,259	\$ 197,269	\$ 32,219,882	\$ 36,546,294
Total Long-Term Liabilities	<u>\$ 32,033,623</u>	<u>\$ 36,349,025</u>	<u>\$ 186,259</u>	<u>\$ 197,269</u>	<u>\$ 32,219,882</u>	<u>\$ 36,546,294</u>

Economic Factors and Next Year's Budget

- The District budgeted of its June 30, 2017 fund balance to partially fund the 2017-2018 operations. This is an increase from the amount of surplus budgeted in the 2016-2017 adopted budget of \$31,750,000.
- The tax levy has increased consistently over the past several years was increased again from \$114,404,361 in 2016-2017 to \$116,692,448 in the 2017-2018 budget to offset the increase in appropriations and the loss of certain non-continuing or decreasing federal funded grant programs.
- The State of New Jersey revised the District's projected aid with a reduction of \$8,375,598 under the initially projected amounts. As the District prepared their fiscal year 2017-2018 budget on the projected State aid, the District adopted a budget plan to address the reduction in State aid. The plan includes an increase in budgeted fund balance of \$5,500,000 and a reduction in appropriations of \$2,875,598.

These factors, along with many others, were considered in preparing the District's budget for the 2017-2018 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

JERSEY CITY PUBLIC SCHOOLS
Statement of Net Position
June 30, 2017

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Totals</u>
ASSETS			
Cash and cash equivalents	\$ 34,211,201	\$ 2,719,499	\$ 36,930,700
Investments	27,306	-	27,306
Internal balances	3,151,068	(3,151,068)	-
Receivables, net	7,841,461	2,516,648	10,358,109
Inventory	-	138,955	138,955
Other assets	2,725	-	2,725
Restricted assets:			
Cash and cash equivalents	6,310,918	-	6,310,918
Capital reserve account - cash	608	-	608
Capital assets, net			
Non-depreciable	43,035,573	-	43,035,573
Depreciable	329,134,494	1,004,757	330,139,251
Total assets	<u>423,715,354</u>	<u>3,228,791</u>	<u>426,944,145</u>
DEFERRED OUTFLOWS OF RESOURCES			
Pension deferrals	<u>85,559,937</u>	<u>-</u>	<u>85,559,937</u>
LIABILITIES			
Payable to state government	1,564,947	-	1,564,947
Payable to federal government	63,375	-	63,375
Accounts payable	9,704,893	5,242	9,710,135
Accrued salaries and wages	4,360,766	326,319	4,687,085
Unearned revenue	10,986,840	25,863	11,012,703
Accrued liability for insurance claims	10,795,567	-	10,795,567
Other liabilities	1,403,423	-	1,403,423
Noncurrent liabilities			
Due within one year	3,096,111	38,034	3,134,145
Due beyond one year	28,937,512	148,225	29,085,737
Net pension liability	286,549,957	-	286,549,957
Total liabilities	<u>357,463,391</u>	<u>543,683</u>	<u>358,007,074</u>
DEFERRED INFLOWS OF RESOURCES			
Pension deferrals	<u>14,295,157</u>	<u>-</u>	<u>14,295,157</u>
NET POSITION			
Net investment in capital assets	372,170,067	1,004,757	373,174,824
Restricted for:			
Capital reserve	608	-	608
Capital projects	104,626	-	104,626
Excess surplus	23,659,830	-	23,659,830
Unrestricted	(258,418,388)	1,680,351	(256,738,037)
Total net position	<u>\$ 137,516,743</u>	<u>\$ 2,685,108</u>	<u>\$ 140,201,851</u>

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

JERSEY CITY PUBLIC SCHOOLS
Statement of Activities
for the Fiscal Year Ended June 30, 2017

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants	Governmental Activities	Business-type Activities	Total
Governmental activities:							
Instruction:							
Regular	\$ 323,587,496	-	\$ 39,880,056	\$ -	\$ (283,707,440)	\$ -	\$ (283,707,440)
Special education	106,884,539	-	-	-	(106,884,539)	-	(106,884,539)
Other special instruction	23,732,026	-	-	-	(23,732,026)	-	(23,732,026)
Other instruction	5,330,949	-	-	-	(5,330,949)	-	(5,330,949)
Support services:							
Tuition	20,062,951	-	-	-	(20,062,951)	-	(20,062,951)
Student & instruction related services	135,415,463	-	54,756,236	-	(80,659,227)	-	(80,659,227)
General administration	13,342,139	-	-	-	(13,342,139)	-	(13,342,139)
School administrative services	35,220,965	-	-	-	(35,220,965)	-	(35,220,965)
Central services	10,595,869	-	-	-	(10,595,869)	-	(10,595,869)
Administrative information technology	4,365,335	-	-	-	(4,365,335)	-	(4,365,335)
Plant operations and maintenance	74,735,924	-	-	20,848,247	(53,887,677)	-	(53,887,677)
Pupil transportation	34,940,362	-	-	-	(34,940,362)	-	(34,940,362)
Special schools	2,571,530	-	-	-	(2,571,530)	-	(2,571,530)
Charter schools	56,690,190	-	-	-	(56,690,190)	-	(56,690,190)
Total governmental activities	847,475,738	-	94,636,292	20,848,247	(731,991,199)	-	(731,991,199)
Business-type activities:							
Food service	14,391,064	931,872	13,383,258	-	-	(75,934)	(75,934)
CASPER program	4,156,076	3,483,359	-	-	-	(672,717)	(672,717)
Other - nonmajor	239,757	268,047	-	-	-	28,290	28,290
Total business-type activities	18,786,897	4,683,278	13,383,258	-	-	(720,361)	(720,361)
Total primary government	\$ 866,262,635	\$ 4,683,278	\$ 108,019,550	\$ 20,848,247	\$ (731,991,199)	\$ (720,361)	\$ (732,711,560)
General revenues:							
Property taxes, levied for general purpose, net					\$ 114,404,361	\$ -	\$ 114,404,361
State aid not restricted					608,039,414	-	608,039,414
Federal aid not restricted					1,001,249	-	1,001,249
Investment earnings					136,648	-	136,648
Miscellaneous income					3,353,785	-	3,353,785
Total general revenues					726,935,457	-	726,935,457
Change in net position					(5,055,742)	(720,361)	(5,776,103)
Net position, July 1					142,572,485	3,405,469	145,977,954
Net position, June 30					\$ 137,516,743	\$ 2,685,108	\$ 140,201,851

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

FUND FINANCIAL STATEMENTS

GOVERNMENTAL FUNDS

JERSEY CITY PUBLIC SCHOOLS
Balance Sheet
Governmental Funds
June 30, 2017

	General Fund	Special Revenue Fund	Capital Projects Fund	Total Governmental Funds
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
ASSETS				
Cash and cash equivalents	\$ 21,305,803	\$ -	\$ -	\$ 21,305,803
Investments	27,306	-	-	27,306
Interfund receivable	7,123,669	-	-	7,123,669
Receivables from other governments:				
Federal	10,123	1,730,090	-	1,740,213
State	3,906,541	3,303	-	3,909,844
Other accounts receivable	532,978	12,499	-	545,477
Other assets	2,725	-	-	2,725
Restricted assets:				
Cash and cash equivalents	608	6,206,292	104,626	6,311,526
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total assets	<u>\$ 32,909,753</u>	<u>\$ 7,952,184</u>	<u>\$ 104,626</u>	<u>\$ 40,966,563</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Interfund payable	\$ -	\$ 1,361,236	\$ -	\$ 1,361,236
Payable to state government	1,061,563	503,384	-	1,564,947
Payable to federal government	-	63,375	-	63,375
Accounts payable	207,962	4,057	-	212,019
Accrued salaries and wages	3,873,612	474,181	-	4,347,793
Unearned revenue	-	10,986,840	-	10,986,840
Other liabilities	-	1,403,423	-	1,403,423
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total liabilities	<u>5,143,137</u>	<u>14,796,496</u>	<u>-</u>	<u>19,939,633</u>
Fund balances:				
Restricted fund balance:				
Excess surplus-designated for subsequent year's expenditures	23,437,673	-	-	23,437,673
Excess surplus	222,157	-	-	222,157
Capital reserve	608	-	-	608
Capital projects	-	-	104,626	104,626
Assigned fund balance:				
Year-end encumbrances	12,379,787	-	-	12,379,787
Designated for subsequent year's expenditures	21,127,116	-	-	21,127,116
Unassigned fund (deficit)				
General fund	(29,400,725)	-	-	(29,400,725)
Special revenue fund	-	(6,844,312)	-	(6,844,312)
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total fund balances	<u>27,766,616</u>	<u>(6,844,312)</u>	<u>104,626</u>	<u>21,026,930</u>
Total liabilities and fund balances	<u>\$ 32,909,753</u>	<u>\$ 7,952,184</u>	<u>\$ 104,626</u>	<u>\$ 40,966,563</u>

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

JERSEY CITY PUBLIC SCHOOLS
Balance Sheet
Governmental Funds
June 30, 2017

Reconciliation of the balance sheet to the statement of net position:

Total fund balances - governmental funds (from B-1) \$ 21,026,930

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 \$559,204,128 and the accumulated depreciation is \$187,034,061. 372,170,067

Certain amounts resulting from the measurement of the net pension liability are reported as either deferred inflows of resources or deferred outflows of resources on the statement of net position and deferred over future years

Deferred pension outflows	\$ 85,559,937	
Deferred pension inflows	<u>(14,295,157)</u>	71,264,780

Additional accounts payable for pension contribution offset by deferred outflow for pension liabilities (9,492,874)

Long-term liabilities are not due and payable in the current period and therefore are not reported as liabilities in the funds.

Compensated absences	(32,033,623)	
Net pension liability	<u>(286,549,957)</u>	(318,583,580)

The unrestricted net position of the internal service funds are included with governmental activities. 1,131,420

Net position of governmental activities \$ 137,516,743

JERSEY CITY PUBLIC SCHOOLS
Statement of Revenues, Expenditures and Changes in Fund Balance
Governmental Funds
for the Fiscal Year Ended June 30, 2017

	General Fund	Special Revenue Fund	Capital Projects Fund	Total Governmental Funds
REVENUES				
Local sources:				
Local tax levy	\$ 114,404,361	\$ -	\$ -	\$ 114,404,361
Tuition	199,739	-	-	199,739
Interest earned	136,648	-	-	136,648
Miscellaneous	2,974,474	179,572	-	3,154,046
State sources	487,771,477	70,405,813	20,848,247	579,025,537
Federal sources	1,001,249	28,208,774	-	29,210,023
Total revenues	<u>606,487,948</u>	<u>98,794,159</u>	<u>20,848,247</u>	<u>726,130,354</u>
EXPENDITURES				
Current:				
Regular instruction	154,785,199	39,880,056	-	194,665,255
Special education instruction	58,545,842	-	-	58,545,842
Other special instruction	12,705,532	-	-	12,705,532
Other instruction	4,039,356	-	-	4,039,356
Support services and undistributed costs:				
Tuition	19,826,972	-	-	19,826,972
Student & instruction related services	55,584,378	54,756,236	-	110,340,614
General administration	10,076,554	-	-	10,076,554
School administrative services	20,800,615	-	-	20,800,615
Central services	7,928,489	-	-	7,928,489
Administrative information technology	3,570,457	-	-	3,570,457
Plant operations and maintenance	71,026,000	-	-	71,026,000
Pupil transportation	17,576,590	-	-	17,576,590
Unallocated Employee benefits	126,394,073	-	-	126,394,073
Special schools	839,110	-	-	839,110
Charter schools	56,690,190	-	-	56,690,190
Capital outlay	-	-	21,543,961	21,543,961
Total expenditures	<u>620,389,357</u>	<u>94,636,292</u>	<u>21,543,961</u>	<u>736,569,610</u>
Excess (Deficiency) of revenues over expenditures	<u>(13,901,409)</u>	<u>4,157,867</u>	<u>(695,714)</u>	<u>(10,439,256)</u>
OTHER FINANCING SOURCES (USES)				
Contribution to school based budgeting	4,787,436	(4,787,436)	-	-
Local contribution to special revenue fund	(535,172)	535,172	-	-
Total other financing sources (uses)	<u>4,252,264</u>	<u>(4,252,264)</u>	<u>-</u>	<u>-</u>
Net changes in fund balance	(9,649,145)	(94,397)	(695,714)	(10,439,256)
Fund balances - July 1	37,415,761	(6,749,915)	800,340	31,466,186
Fund balances - June 30	<u>\$ 27,766,616</u>	<u>\$ (6,844,312)</u>	<u>\$ 104,626</u>	<u>\$ 21,026,930</u>

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

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, 2017

Total net change in fund balances - governmental funds (from B-2) \$ (10,439,256)

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

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

Depreciation expense	\$ (6,331,124)	
Capital outlays	<u>23,228,236</u>	16,897,112

In the statement of activities, certain operating expenses, e.g., compensated absences (vacations) are measured by the amounts accrued during the year. In the governmental funds, however, expenditures for these items are reported in the amount of financial resources used (paid). When the accrued amount exceeds the paid amount, the difference is reduction in the reconciliation (-); when the paid amount exceeds the accrued amount the difference is an addition to the reconciliation (+).

Compensated absences paid	6,197,950	
Compensated absences accrued	(1,882,548)	
Additional PERS pension expense recognized	(15,283,111)	
Additional on-behalf TPAF pension expense	(116,289,642)	
Additional on-behalf TPAF pension contribution	<u>116,289,642</u>	(10,967,709)

Internal service funds are used by the District's management to charge the costs of various programs/services to other governmental entities. The net revenue of the internal service funds is reported with governmental activities.

Internal service fund change in net position		<u>(545,889)</u>
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Change in net position of governmental activities \$ (5,055,742)

PROPRIETARY FUND

JERSEY CITY PUBLIC SCHOOLS
Combining Statements of Net Position
Proprietary Funds
June 30, 2017

	Business-Type Activities Enterprise Funds			Total Enterprise Funds	Governmental Activities
	Food Service	CASPER	Other - Nonmajor Enterprise Funds		Internal Service Fund
ASSETS					
Current assets:					
Cash and cash equivalents	\$ -	\$ 2,691,677	\$ 27,822	\$ 2,719,499	\$ 12,905,398
Interfund receivable	-	-	69,763	69,763	-
Intergovernmental receivable:					
State	37,422	-	-	37,422	-
Federal	2,376,993	-	-	2,376,993	-
Local	-	-	-	-	309,427
Accounts receivable	43,993	57,416	824	102,233	-
Inventories	138,955	-	-	138,955	-
Total current assets	<u>2,597,363</u>	<u>2,749,093</u>	<u>98,409</u>	<u>5,444,865</u>	<u>13,214,825</u>
Capital assets:					
Machinery and equipment	3,604,890	-	-	3,604,890	215,438
Less: accumulated depreciation	<u>(2,600,133)</u>	<u>-</u>	<u>-</u>	<u>(2,600,133)</u>	<u>(153,148)</u>
Total capital assets	<u>1,004,757</u>	<u>-</u>	<u>-</u>	<u>1,004,757</u>	<u>62,290</u>
Total assets	<u>\$ 3,602,120</u>	<u>\$ 2,749,093</u>	<u>\$ 98,409</u>	<u>\$ 6,449,622</u>	<u>\$ 13,277,115</u>
LIABILITIES					
Current liabilities:					
Interfund payable	\$ 1,467,669	\$ 1,753,162	\$ -	\$ 3,220,831	\$ 1,274,865
Accounts payable	5,242	-	-	5,242	-
Accrued salaries and wages	20,293	266,159	39,867	326,319	12,973
Unearned revenue	25,863	-	-	25,863	-
Accrued liability for insurance claims	-	-	-	-	10,795,567
Compensated absences	38,034	-	-	38,034	-
Total current liabilities	<u>1,557,101</u>	<u>2,019,321</u>	<u>39,867</u>	<u>3,616,289</u>	<u>12,083,405</u>
Noncurrent liabilities:					
Compensated absences	148,225	-	-	148,225	-
Total noncurrent liabilities	<u>148,225</u>	<u>-</u>	<u>-</u>	<u>148,225</u>	<u>-</u>
Total liabilities	<u>1,705,326</u>	<u>2,019,321</u>	<u>39,867</u>	<u>3,764,514</u>	<u>12,083,405</u>
NET POSITION					
Net investment in capital assets	1,004,757	-	-	1,004,757	62,290
Unrestricted	<u>892,037</u>	<u>729,772</u>	<u>58,542</u>	<u>1,680,351</u>	<u>1,131,420</u>
Total net position	<u>\$ 1,896,794</u>	<u>\$ 729,772</u>	<u>\$ 58,542</u>	<u>\$ 2,685,108</u>	<u>\$ 1,193,710</u>

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

JERSEY CITY PUBLIC SCHOOLS
Combining Statements of Revenues, Expenses and Changes in Fund Net Position
Proprietary Funds
for the Fiscal Year Ended June 30, 2017

	Business-Type Activities Enterprise Funds			Total Enterprise Funds	Governmental Activities
	Food Service	CASPER	Other - Nonmajor Enterprise Funds		Internal Service Fund
OPERATING REVENUES					
Charges for services:					
Sales - reimbursable programs	\$ 576,679	\$ -	\$ -	\$ 576,679	\$ -
Sales - non-reimbursable programs	355,193	-	-	355,193	-
Insurance proceeds	-	-	-	-	1,279,857
Tuition fees	-	3,483,359	268,047	3,751,406	5,338,511
Miscellaneous	-	-	-	-	848,520
Total operating revenues	<u>931,872</u>	<u>3,483,359</u>	<u>268,047</u>	<u>4,683,278</u>	<u>7,466,888</u>
OPERATING EXPENSES					
Cost of sales - reimbursable programs	7,689,080	-	-	7,689,080	-
Cost of sales - non-reimbursable programs	73,949	-	-	73,949	-
Insurance claims	-	-	-	-	1,279,857
Salaries and wages	4,855,593	3,597,578	212,541	8,665,712	4,780,267
Employee benefits	1,319,471	369,134	27,216	1,715,821	1,641,917
Purchased prof. and educ. services	209,131	29,337	-	238,468	148,529
Other purchased services	67,244	-	-	67,244	16,836
Purchased property services	-	-	-	-	90,840
Supplies and materials	63,307	160,027	-	223,334	54,531
Depreciation expense	113,289	-	-	113,289	14,089
Total operating expenses	<u>14,391,064</u>	<u>4,156,076</u>	<u>239,757</u>	<u>18,786,897</u>	<u>8,026,866</u>
Operating (loss) income	<u>(13,459,192)</u>	<u>(672,717)</u>	<u>28,290</u>	<u>(14,103,619)</u>	<u>(559,978)</u>
Nonoperating revenues:					
State sources:					
State school lunch program	138,782	-	-	138,782	-
Federal sources:					
School breakfast program	5,013,071	-	-	5,013,071	-
National school lunch program	6,897,607	-	-	6,897,607	-
National school snack program	274,269	-	-	274,269	-
Health Hunger-Free Kids Act	145,966	-	-	145,966	-
Commodity Supplemental Food Program	754,991	-	-	754,991	-
Fruits and vegetables	138,572	-	-	138,572	-
HealthierUS School Challenge Grant	16,000	-	-	16,000	-
National school lunch program - Equipment assistance grant	4,000	-	-	4,000	-
Total nonoperating revenues	<u>13,383,258</u>	<u>-</u>	<u>-</u>	<u>13,383,258</u>	<u>-</u>
Change in net position	(75,934)	(672,717)	28,290	(720,361)	(559,978)
Net position, July 1	1,972,728	1,402,489	30,252	3,405,469	1,753,688
Net position, June 30	<u>\$ 1,896,794</u>	<u>\$ 729,772</u>	<u>\$ 58,542</u>	<u>\$ 2,685,108</u>	<u>\$ 1,193,710</u>

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

JERSEY CITY PUBLIC SCHOOLS
Statement of Cash Flows
Proprietary Fund
for the Fiscal Year Ended June 30, 2017

	Business-Type Activities Enterprise Funds			Total Enterprise Funds	Governmental Activities
	Food Service	CASPER	Other - Nonmajor Enterprise Funds		Internal Service Fund
Cash flows from operating activities:					
Receipts from customers	\$ 905,605	\$ 3,531,152	\$ 267,852	\$ 4,704,609	\$ 6,378,103
Other Receipts	-	-	-	-	6,658,360
Payments to employees for salaries and benefits	(6,167,009)	(3,955,465)	(214,992)	(10,337,466)	(6,438,557)
Payments to suppliers for goods and services	(7,555,048)	312,248	(159,135)	(7,401,935)	(333,446)
Payments to insurance	-	-	-	-	(4,529,983)
Net cash (used) provided by operating activities	<u>(12,816,452)</u>	<u>(112,065)</u>	<u>(106,275)</u>	<u>(13,034,792)</u>	<u>1,734,477</u>
Cash flows from non-capital financing activities:					
Cash received from state sources	137,168	-	-	137,168	-
Cash received from federal sources	12,693,504	-	-	12,693,504	-
Net cash provided by non-capital financing activities	<u>12,830,672</u>	<u>-</u>	<u>-</u>	<u>12,830,672</u>	<u>-</u>
Cash flows from capital and related financing activities:					
Acquisition of capital assets	(14,220)	-	-	(14,220)	-
Net cash (used) by capital and related financing activities	<u>(14,220)</u>	<u>-</u>	<u>-</u>	<u>(14,220)</u>	<u>-</u>
Net (decrease) in cash and cash equivalents	-	(112,065)	(106,275)	(218,340)	1,734,477
Cash and cash equivalents, July 1	-	2,803,742	134,097	2,937,839	11,170,921
Cash and cash equivalents, June 30	<u>\$ -</u>	<u>\$ 2,691,677</u>	<u>\$ 27,822</u>	<u>\$ 2,719,499</u>	<u>\$ 12,905,398</u>

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

JERSEY CITY PUBLIC SCHOOLS
Statement of Cash Flows
Proprietary Fund
for the Fiscal Year Ended June 30, 2017

	Business-Type Activities Enterprise Funds			Total Enterprise Funds	Governmental Activities
	Food Service	CASPER	Other - Nonmajor Enterprise Funds		Internal Service Fund
Reconciliation of operating (loss) income to net cash (used) provided by operating activities:					
Operating (loss) income	\$ (13,459,192)	\$ (672,717)	\$ 28,290	\$ (14,103,619)	\$ (559,978)
Adjustment to reconcile operating (loss) income to net cash (used) provided by operating activities:					
Depreciation	113,289	-	-	113,289	14,089
Food distribution program	754,991	-	-	754,991	-
(Increase) in interfund receivable	-	-	(69,763)	(69,763)	-
Decrease (increase) in local intergovernmental receivable	-	78,209	-	78,209	(235,273)
(Increase) in accounts receivable	(26,267)	(30,416)	(195)	(56,878)	-
Decrease in inventories	46,003	-	-	46,003	-
Increase (decrease) in interfund payable	391,036	501,612	(89,372)	803,276	1,274,865
(Decrease) in accounts payable	(511,869)	-	-	(511,869)	(22,710)
Increase (decrease) in accrued salaries	19,065	11,247	24,765	55,077	(16,373)
(Decrease) in unearned income	(132,498)	-	-	(132,498)	-
Increase in accrued liability for insurance claims	-	-	-	-	1,279,857
(Decrease) in compensated absences	(11,010)	-	-	(11,010)	-
Total adjustments	<u>642,740</u>	<u>560,652</u>	<u>(134,565)</u>	<u>1,068,827</u>	<u>2,294,455</u>
Net cash (used) provided by operating activities	<u>\$ (12,816,452)</u>	<u>\$ (112,065)</u>	<u>\$ (106,275)</u>	<u>\$ (13,034,792)</u>	<u>\$ 1,734,477</u>
Noncash capital financing activities:					
Food distribution program	\$ 754,991	\$ -	\$ -	\$ 754,991	\$ -

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

FIDUCIARY FUNDS

JERSEY CITY PUBLIC SCHOOLS
Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2017

	Trust Funds	Agency Funds
ASSETS		
Cash and cash equivalents	\$ 1,724,737	\$ 48,301,054
Total assets	\$ 1,724,737	\$ 48,301,054
LIABILITIES		
Accounts payable	\$ 182,783	\$ -
Payroll deductions and withholdings payable	-	3,104,424
Summer escrow payroll payable	-	43,372,143
Interfund payable	-	1,336,500
Due to student groups	-	487,987
Total liabilities	182,783	\$ 48,301,054
NET POSITION		
Reserved for scholarships	592,177	
Held in trust for unemployment claims	949,777	
Total net position	\$ 1,541,954	

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

JERSEY CITY PUBLIC SCHOOLS
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
for the Fiscal Year Ended June 30, 2017

	Trust Funds
ADDITIONS	
Plan member contributions	\$ 761,645
Fundraising donation	61,248
	822,893
DEDUCTIONS	
Scholarships awarded	14,950
Unemployment claims	867,350
	882,300
Change in net position	(59,407)
Net position, July 1	1,601,361
Net position, June 30	\$ 1,541,954

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

NOTES TO BASIC FINANCIAL STATEMENTS

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Jersey City Public Schools (the “District”) have been prepared in conformity with generally accepted accounting principles (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 reporting entity is composed 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 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 education 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 determined to return the District 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 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 K-12. The operations of the District include pre-K, kindergarten, elementary, junior and senior high schools located in the City of Jersey City.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

A. Reporting Entity (Continued):

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 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.

C. Basic Financial Statements – Fund Financial Statements:

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.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Basic Financial Statements – Fund Financial Statements (Continued):

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:

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.

General Fund (Continued) - Resources for budgeted capital outlay purposes are normally derived from State of New Jersey Aid, district taxes and appropriated fund balance. Expenditures are those that result in the acquisition of or additions to fixed assets for land, existing buildings, improvements of grounds, construction of buildings, additions to or remodeling of buildings and the purchase of built-in equipment.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Basic Financial Statements – Fund Financial Statements (Continued):

GOVERNMENTAL FUNDS (Continued)

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

Capital Projects Fund - The Capital Projects Fund is used to account for all financial resources that are restricted, committed or assigned to an expenditure for capital outlays, including the acquisition or construction of major capital facilities or 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 FUND

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 Fund of the District:

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

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

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Basic Financial Statements – Fund Financial Statements (Continued):

PROPRIETARY FUND (Continued)

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 day transportation internal service funds is used to account for the financing of goods and services by an activity to other departments or funds on a cost reimbursement basis. The District operations a regional transportation 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 statement of the internal service fund is consolidated into the governmental activities column when presented in the government-wide financial statements.

The Proprietary Fund is 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 asset 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 balance sheets. Depreciation has been provided over the estimated useful lives using the straight-line method.

The estimated useful lives are as follows:

Food Service Fund and SES Enterprise Funds and Internal Service Fund:

Equipment	5-25 Years
Trucks and Vehicles	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.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Basic Financial Statements – Fund Financial Statements (Continued):

FIDUCIARY FUNDS (Continued)

Trust Funds - The unemployment compensation fund is used to account for contributions from the District and employees and interest earned on the balance as well as payments to the State for reimbursement of unemployment claims. Although there is no formal trust agreement, the State of New Jersey requires school districts to include the unemployment compensation trust as a private-purpose trust fund in the fiduciary fund. The principal and income deposited into this fund are for the sole benefit of specific individuals, former employees, and 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.

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. GASBS 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.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Basic Financial Statements – Fund Financial Statements (Continued):

FIDUCIARY FUNDS (Continued)

The District's fiduciary funds are presented in the fiduciary fund financial statements by type (agency and expendable 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.

D. Measurement Focus and Basis of Accounting

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.

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 BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Measurement Focus and Basis of Accounting (Continued)

Ad Valorem (Property) Taxes are susceptible to accrual and under New Jersey State Statute a municipality is required to remit to its school district the entire balance of taxes in the amount voted upon or certified, prior to the end of the school year. The District records the entire approved tax levy as revenue (accrued) at the start of the fiscal year, since the revenue is both measurable and available. The District is entitled to receive monies under the established payment schedule and the unpaid amount is considered to be an "accounts receivable."

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.

All proprietary funds and non-expendable trust funds utilize the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used.

E. Budgets/Budgetary Control:

Annual appropriated budgets are prepared in the spring of each year for the general, special revenue, and debt service funds. The budgets are submitted to the County Office of the Commissioner of Education for approval. Budgets, except for the special revenue fund which is prepared using a non-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 units are defined as the lowest (most specific) level of detail as established pursuant to the minimum chart of accounts referenced in N.J.A.C. 6A:23. The District must approve all budget amendments. The District did make transfers during the year which are identified on schedules C-1, C-1a and C-2. Some of the transfer 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 BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgets/Budgetary Control (Continued):

The accounting records of the Special Revenue Fund are maintained on the grant accounting budgetary basis. The grant accounting budgetary basis differs from GAAP in that the grant accounting budgetary basis 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.

The following presents a reconciliation of the Special Revenue Funds from the budgetary basis of accounting as presented in the Budgetary Comparison Schedule to the GAAP basis of accounting as presented in the Combined Statement of Revenues, Expenditures and Changes in Fund Balances - All Governmental Fund Types.

	2016 - 2017
Total Revenues (Budgetary Basis)	\$ 100,225,576
Adjustments:	
Add: Prior Year Encumbrances	684,291
Less: Current Year Encumbrances	(2,021,311)
Adjust for State Aid Payment	
Recognize for GAAP Statements	
in the Current Year, Previously	
Recognized for Budgetary Purposes	6,749,915
Adjust for State Aid Payment	
Not Recognized for GAAP	
Purpose until the Subsequent Year	(6,844,312)
Total Revenues (GAAP Basis)	\$ 98,794,159
Total Expenditures (Budgetary Basis)	\$ 100,225,576
Adjustments:	
Add: Prior Year Encumbrances	684,291
Less: Current Year Encumbrances	(2,021,311)
Net Transfers (outflows)	
to General Fund	(4,252,264)
Total Expenditures (GAAP Basis)	\$ 94,636,292

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. 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 reservations of 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.

G. 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.

H. 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.

I. 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 fiscal years 2016 - 2017 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.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

J. 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. Inventory in the Food Service Fund at June 30, 2017, consisted of \$138,955.

The value of Federal donated commodities as reflected on Schedule A (required by the Single Audit Law of 1984) is the difference between market value and cost of the commodities at the date of purchase and has been included as an item of nonoperating revenue in the financial statements.

K. Restricted Assets:

Restricted assets include cash for the capital reserve account and for capital projects.

L. Capital Assets:

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

Government-Wide Statements

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

**JERSEY CITY PUBLIC SCHOOLS
 NOTES TO BASIC FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

L. Capital Assets (Continued):

Government-Wide Statements (Continued)

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>
Buildings 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.

M. Accrued Salaries and Wages

District employees who provided services to the District over the ten-month academic year 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, 2017, the amount earned by these employees but not disbursed was \$43,372,143 and is included in liabilities - summer escrow payroll payable in the fiduciary fund.

N. Unearned Revenue:

Unearned revenue in the special revenue fund and capital projects funds represent cash that has been received but not yet earned. The United States Department of Agriculture (USDA) commodity portion of the Food Service 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 deferred revenue.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

O. 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 and , respectively, at June 30, 2017, 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.

N. Long-Term Obligations:

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

All long-term debt to be paid from governmental and business-type resources are reported as liabilities in the district-wide statement. The long-term debt consists primarily of accrued compensated absences, early retirement incentives and obligations under capital leases.

Long-term debt 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 district-wide statements.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

P. Pension

In the government-wide financial statements, for purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the retirement systems sponsored and administered by the State of New Jersey and additions to/deductions from these retirement systems' fiduciary net position have been determined on the same basis as they are reported by the retirement systems. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

In the governmental fund financial statements, net pension liabilities represent amounts normally expected to be liquidated with expendable available financial resources for required pension contributions that are due and payable at year end. Pension expenditures are recognized based on contractual pension contributions that are required to be made to the pension plan during the fiscal year.

Q. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate sections for deferred outflows and/or Inflows of resources. These separate financial statement elements, deferred outflows and/or inflows of resources, represent a consumption or acquisition of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) and/or outflow of resources (revenue) until then. The Board has one item that qualifies for reporting in this category is the deferred amounts on net pension liability. Deferred amounts on net pension liability are reported in the government-wide statement of net position and result from: (1) differences between expected and actual experience; (2) changes in assumptions; (3) net difference between projected and actual investment earnings on pension plan investments; (4) changes in proportion and differences between employer contributions and proportionate share of contributions; and (5) contributions made subsequent to the measurement date. These amounts are deferred and amortized over future years.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

R. Equity Classifications:

Government-wide Statements

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

Net Investment in capital assets - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, 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.”

Governmental Fund Statements

Governmental fund equity is classified as fund balance. 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 balance is further categorized as restricted, committed, assigned, or unassigned fund balance.

Restricted Fund Balance - Amounts that can be spent only for specific purposes stipulated by constitution, external resource providers, or through enabling legislation.

Restricted – For 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 – For Excess Surplus – Prior Year - Designated for Subsequent Year's Budget - This restriction was created to represent the June 30, 2015 audited excess surplus that will 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. Designation of fund balance represent tentative management plans that are subject to change.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

R. Equity Classifications (Continued):

Governmental Fund Statements (Continued)

Committed Fund Balance – 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 Superintendent and formal action is taken by resolution at publicly held meetings. Once committed, amounts cannot be used for other purposes unless the Superintendent revises or changes the specified use by taking the same action (resolution) taken to originally commit these funds.

Assigned Fund Balance – This designation is 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 Superintendent or Business Administrator.

Designated for Subsequent Year’s Expenditures – This designation is was created to dedicate the portion of fund balance appropriated in the 2016-2017 original budget certified for taxes.

Year-End Encumbrances - Represents 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.

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

Restricted funds are used first as appropriate. Assigned funds are reduced to the extent that expenditure authority has been budgeted. Decreases in fund balance first reduce unassigned fund balance. In the event that unassigned fund balances becomes zero, then assigned and committed fund balances are used in that order.

S. Operating and Nonoperating Revenue:

Operating revenues for proprietary funds are those that result from providing services and producing and delivering goods and/or services. It also includes all revenue not related to capital and related financing, noncapital financing, or investing activities. Nonoperating revenues include reimbursements by the State for school breakfast, lunch and food distribution programs.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

T. Expenditures/Expenses:

In the district-wide financial statements, expenses are classified by function for both governmental and business-type activities.

In the fund financial statements, expenditures are classified as follows:

Governmental Funds - By Character:	Current (further classified by function) Capital Outlay
------------------------------------	--

Proprietary Fund - By Operating and Nonoperating

In the fund financial statements, governmental funds report expenditures of financial resources. The proprietary fund reports expenses relating to use of economic resources.

U. 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 \$65,934,454 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.

V. Estimates

The financial statements and related disclosures are prepared in conformity with accounting principles generally accepted in the United States. Management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements, and revenue and expenses during the period reported. These estimates include assessing the collectibility of accounts receivable, the use and recoverability of inventory, and the useful lives and impairment of tangible and intangible assets, among others. Estimates and assumptions are reviewed periodically and the effects of revisions are reflected in the financial statements in the period they are determined to be necessary. Actual results could differ from the estimates.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

NOTE 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 Federal Deposit Insurance Corporation (“FDIC”), Securities Investor Protection Corporation (“SIPC”) or 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.

Deposits

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.

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 exposed to custodial credit risk if they are not covered by depository insurance and the deposits are:

- a) Uncollateralized.
- b) Collateralized with securities held by the pledging financial institution.
- c) Collateralized with securities held by the pledging financial institution’s trust department or agent but not in the District’s name.

The District does not have a policy for 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.

Bank balances are insured up to \$250,000 in the aggregate by the FDIC for each bank. SIPC replaces cash claims up to a maximum of \$100,000 for each failed brokerage firm. At June 30, 2017, the book value of the District’s deposits was \$93,268,017 and bank balances of the District’s cash and deposits amounted to \$106,525,453.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

NOTE 2. DEPOSITS AND INVESTMENTS (Continued)

As of June 30, 2017, the District’s deposits which are displayed on the balance sheets and statements of net position as “cash and cash equivalents” are summarized as follows:

Insured - FDIC	\$ 502,772
Insured - GUDPA	92,765,245
	\$93,268,017
Reconciliation to Government-Wide Statement of Net Position:	
Unrestricted Cash	\$ 36,930,700
Restricted Cash	6,311,526
Trust and Agency Fund Cash (Not Included in Government-Wide Statement)	50,025,791
	\$ 93,268,017

Investments

The Board is permitted to invest public funds in accordance with the types of securities authorized by NJ.S.A. 18A:20-37. Examples of the allowable investments are bonds or other obligations of the United States or obligations guaranteed by the United States of America, Government Money Market Mutual Funds, bonds or other obligations of the school district or bonds or other obligations of the local unit or units within which the school district is located, Local Government investment pools, and agreements or the repurchase of fully collateralized securities, if transacted in accordance with the above statute.

As of June 30, 2017, the District’s investments the District's investment balances of \$27,306 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, 2017:

- Solar Renewable Energy Credits in the amount of \$27,306 are valued using quoted market prices (Level 1 inputs)

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

NOTE 3. DEPOSIT AND INVESTMENT RISK

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. The District is exempt from this requirement because it does not hold any debt securities.

Concentration of Credit Risk – State law limits as noted above (NJ.S.A. 18A:20-37). The District does not have an investment policy that would further limit its investment choices. The District places no formal limits on the amount they may invest in any one issue.

Custodial credit risk is the risk that, in the event of the failure of the counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. Investment securities are exposed to custodial credit risk if they are uninsured, are not registered in the District’s name, and are held by either:

- a. The counterparty or
- b. The counterparty’s trust department or agent but not in the District’s name

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

Interest rate risk - is the risk that changes in interest rates will adversely affect the fair value of an investment. The District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from changing interest rates.

Foreign currency risk is the risk that changes in exchange rates will adversely affect investments. The District does not have investments denominated in foreign currency.

At June 30, 2017 the District’s investments were not exposed to custodial credit risk, interest rate risk or foreign currency risk.

NOTE 4. RECEIVABLES FROM OTHER GOVERNMENTS

Receivables from other governments as reported on the general fund balance sheet amounting to \$3,916,664 are comprised of \$10,123 from federal sources and \$3,906,541 from state sources.

Receivables from other governments as reported on the special revenue fund balance sheet amounting to \$1,733,393 are comprised of \$1,730,090 from federal sources and \$3,303 from state sources.

JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

NOTE 5. CAPITAL ASSETS AND DEPRECIATION

The accounting and reporting treatment applied to the capital assets associated with a fund are determined by its measurement focus. General capital assets are long-lived assets of the District as a whole. When purchased, such assets are recorded as expenditures in the governmental funds and capitalized. The valuation bases for general capital assets are historical cost, or where historical cost is not available, estimated historical cost based on replacement cost.

Capital assets in the proprietary funds are capitalized in the fund in which they are utilized. The valuation bases for proprietary fund capital assets are the same as those used for the general capital assets. Donated capital assets are capitalized at estimated fair market value on the date donated.

Depreciation of capital assets is computed and recorded by the straight-line method. Estimated useful lives of the various classes of depreciable capital assets are as follows: buildings, 50 years; improvements, 20 years; equipment, 5 to 10 years.

The following is a summarization of the governmental activities in capital assets for the year fiscal year ended June 30, 2017:

	Balance at July 1, 2016	Additions	Disposals	Transfers	Balance at June 30, 2017
Governmental Activities:					
Capital assets, not being depreciated:					
Land	\$ 14,846,605	\$ -	\$ -	\$ -	\$ 14,846,605
Construction in progress	28,679,010	20,848,247	-	(21,338,289)	28,188,968
Total capital assets, not being depreciated	<u>43,525,615</u>	<u>20,848,247</u>	<u>-</u>	<u>(21,338,289)</u>	<u>43,035,573</u>
Capital assets, being depreciated:					
Buildings and improvements	452,235,399	335,869	-	21,338,289	473,909,557
Machinery and equipment	40,214,878	2,044,120	-	-	42,258,998
Total capital assets, being depreciated	<u>492,450,277</u>	<u>2,379,989</u>	<u>-</u>	<u>21,338,289</u>	<u>516,168,555</u>
Less accumulated depreciation for:					
Buildings and improvements	(145,942,774)	(5,749,240)	-	-	(151,692,014)
Machinery and equipment	(34,760,163)	(581,884)	-	-	(35,342,047)
Total accumulated depreciation	<u>(180,702,937)</u>	<u>(6,331,124)</u>	<u>-</u>	<u>-</u>	<u>(187,034,061)</u>
Total capital assets, being depreciated, net	<u>311,747,340</u>	<u>(3,951,135)</u>	<u>-</u>	<u>21,338,289</u>	<u>329,134,494</u>
Governmental activities capital assets, net	<u>\$ 355,272,955</u>	<u>\$ 16,897,112</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 372,170,067</u>

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

NOTE 5. CAPITAL ASSETS AND DEPRECIATION (Continued)

* Depreciation expense was charged to Governmental Activities for the year fiscal year ended June 30, 2017 as follows:

Instruction:	
Regular instruction	\$ 2,316,891
Special education instruction	696,808
Other special instruction	151,220
Other instruction	48,076
Total Instruction	3,212,995
Support Services:	
Tuition	235,979
Student & instruction related services	1,313,266
General administration	119,930
School administrative services	247,567
Central services	94,364
Administrative information technology	42,495
Plant operations and maintenance	845,346
Pupil transportation	209,195
Special schools	9,987
Total Support Services	3,118,129
Total Depreciation Expense	\$ 6,331,124
Internal Service Fund:	
Depreciation Expense	14,089
Total Depreciation Expense	\$ 6,345,213

The following is a summarization of the business-type activities in capital assets for the year fiscal year ended June 30, 2017:

	Balance at July 1,	Additions	Disposals	Transfers	Balance at June 30,
Business-type Activities					
Capital assets, being depreciated:					
Machinery and equipment	\$ 3,590,670	\$ 14,220	\$ -	\$ -	\$ 3,604,890
Total capital assets, being depreciated	3,590,670	14,220	-	-	3,604,890
Less accumulated depreciation for:					
Machinery and equipment	(2,486,844)	(113,289)	-	-	(2,600,133)
Total accumulated depreciation	(2,486,844)	(113,289)	-	-	(2,600,133)
Total capital assets, being depreciated, net	1,103,826	(99,069)	-	-	1,004,757
Business-type activities capital assets, net	\$ 1,103,826	\$ (99,069)	\$ -	\$ -	\$ 1,004,757

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

NOTE 6. LONG-TERM DEBT

The District's long-term debt is summarized as follows:

As of June 30, 2017, the governmental and business-type long-term debt of the District consisted of the following:

Governmental Activity Debt:	
Accrued Compensation Absences:	
Current Portion	\$ 3,096,111
Noncurrent Portion	<u>28,937,512</u>
Total Governmental Activity Debt	<u>\$ 32,033,623</u>
Business-Type Activity Debt:	
Accrued Compensation Absences:	
Current Portion	\$ 38,034
Noncurrent Portion	<u>148,225</u>
Total Business-Type Activity Debt	<u>\$ 186,259</u>

The following is a summary of changes in long-term debt for the year ended June 30, 2017:

	Balance June 30, 2016	Additions	Deductions	Balance June 30, 2017	Amounts Due Within One Year	Long-Term Portion
Governmental Activities:						
Compensated Absences	<u>\$ 36,349,025</u>	<u>\$ 1,882,548</u>	<u>\$ (6,197,950)</u>	<u>\$ 32,033,623</u>	<u>\$ 3,096,111</u>	<u>\$ 28,937,512</u>
Business-Type Activities:						
Compensated Absences	<u>\$ 197,269</u>	<u>\$ 8,717</u>	<u>\$ (19,727)</u>	<u>\$ 186,259</u>	<u>\$ 38,034</u>	<u>\$ 148,225</u>

A. Bonds Payable:

Bonds issued by the City on behalf of the District are general obligation bonds. Retirement of bonds and interest payments are made in the operating budget of the City. The debt service on such serial bonds is included as part of the school tax rate.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

NOTE 6. LONG-TERM DEBT (Continued)

A. Bonds Payable (Continued):

Bonds payable on the City of Jersey City's financial statements at June 30, 2017 are comprised of the following issues:

\$2,610,000, 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%.	\$ 16,590,000
\$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>
	<u>\$ 26,340,000</u>

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

Year Ending	Principal	Interest	Total
June 30, 2018	\$ 6,330,000	\$ 721,086	\$ 7,051,086
June 30, 2019	4,925,000	602,013	5,527,013
June 30, 2020	4,745,000	476,004	5,221,004
June 30, 2021	2,500,000	369,647	2,869,647
June 30, 2022	2,490,000	286,299	2,776,299
June 30, 2023 - 2027	5,350,000	678,750	6,028,750
	<u>\$ 26,340,000</u>	<u>\$ 3,133,799</u>	<u>\$ 29,473,799</u>

B. Bonds Authorized But Not Issued:

As of June 30, 2017, the District had \$1,587,258 in authorized, but not issued, school bonds.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

NOTE 7. PENSION PLANS

A. Description of Plans:

All required employees of the District are covered by either the Public Employees' Retirement System or the Teachers' Pension and Annuity Fund which have been established by state statute and are administered by the New Jersey Division of Pension and Benefits (Division). According to the State of New Jersey Administrative Code, all obligations of both Systems will be assumed by the State of New Jersey should the Systems terminate. The Division issues a publicly available financial report that includes the financial statements and required supplementary information for the Public Employees Retirement System and the Teachers' Pension and Annuity Fund. These reports may be accessed via the New Jersey Division of Pension and Benefits website at www.state.nj.us/treasury/pensions.

B. Teachers' Pension and Annuity Fund (TPAF):

The Teachers' Pension and Annuity Fund was established as of January 1, 1955, under the provisions of N.J.S.A. 18A:66 to provide retirement benefits, death, disability and medical benefits to certain qualified members. The Teachers' Pension and Annuity Fund is considered a cost-sharing multiple-employer plan with a special funding situation, by which the State of New Jersey is responsible to fund 100% of the employer contributions, excluding any local employer retirement incentive (ERI) contributions. Membership is mandatory for substantially all teachers or members of the professional staff certified by the State Board of Examiners, and employees of the Department of Education who have titles that are unclassified, professional and certified.

C. Public Employees' Retirement System (PERS):

The Public Employees' Retirement System was established as of January 1, 1955, under the provisions of N.J.S.A. 43:15A to provide retirement, death, disability and medical benefits to certain qualified members. The Public Employees' Retirement System is a cost-sharing multiple-employer plan. Membership is mandatory for substantially all full-time employees of the State of New Jersey or any county, municipality, school district, or public agency, provided the employee is not required to be a member of another state-administered retirement system or other state or local jurisdiction.

D. Vesting and Benefit Provisions:

The vesting and benefit provisions for PERS are set by N.J.S.A. 43:15A and 43.3B, and N.J.S.A. 18A:6C for TPAF. All benefits vest after eight to ten years of service, except for medical benefits that vest after 25 years of service or under the disability provision. Members are always fully vested for their own contributions and, after three years of service credit, become vested for 2% of related interest earned on the contributions. In the case of death before retirement, members' beneficiaries are entitled to full interest credited to the members' accounts.

**JERSEY CITY PUBLIC SCHOOLS
 NOTES TO BASIC FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

NOTE 7. PENSION PLANS (Continued)

D. Vesting and Benefit Provisions (Continued):

The following represents the membership tiers for PERS and TPAF:

Tier	Definition
1	Members who were enrolled prior to July 1, 2007
2	Members who were eligible to enroll on or after July 1, 2007 and prior to November 2, 2008
3	Members who were eligible to enroll on or after November 2, 2008 and prior to May 22, 2010
4	Members who were eligible to enroll on or after May 22, 2010 and prior to June 28, 2011
5	Members who were eligible to enroll on or after June 28, 2011

Service retirement benefits of 1/55th of final average salary for each year of service credit is available to tiers 1 and 2 members upon reaching age 60 and to tier 3 members upon reaching age 62. Service retirement benefits of 1/60th of final average salary for each service credit available to tier 4 members upon reaching age 62 and tier 5 members upon reaching age 65. Early retirement benefits are available to tiers 1 and 2 members before reaching age 60, tiers 3 and 4 before age 62, and tier 5 before age 65 with 30 or more years of service credit. Benefits are reduced by a fraction of a percent for each month that a member retires prior to the retirement age for their respective tier. Deferred retirement is available to members who have at least 10 years of service credit and have not reached the service retirement age for the respective tier.

Pursuant to the provision of Chapter 78, P.L. 2011, COLA increase were suspended for all current and future retirees of all retirement systems.

E. Contribution Requirements:

The contribution policy is set by N.J.S.A. 43:15A for PERS and N.J.S.A. 18:66 for TPAF, and requires contributions by active members and contributing employers. Plan member and employer contributions may be amended by State of New Jersey legislation. Pursuant to the provisions of Chapter 78, P.L. 2011, the active member contribution rate increased from 5.5% of annual compensation to 6.5 plus an additional 1% phased-in over 7 years beginning July 2012. The member contribution was 7.34% in fiscal year 2017. The phase-in of the additional incremental member contribution rate will take place in July of each subsequent fiscal year.

Employers' contribution amounts for PERS are based on an actuarially determined rate. The annual employer contributions for PERS include funding for basic retirement allowances, cost-of-living adjustments, and noncontributory death benefits. Under current Statute, the District is a non-contributing employer of the TPAF.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

NOTE 7. PENSION PLANS (Continued)

E. Contribution Requirements (Continued):

During the years ended June 30, 2017, 2016 and 2015 the District paid the required contributions to PERS of \$8,595,258, \$8,561,964 and \$8,563,471, respectively.

Chapter 1, P.L. 2010, effective May 21, 2010, required the State to resume making actuarially recommended contributions for the pension plans on a phased-in basis over a seven-year period beginning in fiscal year 2012. For fiscal year 2013, the State's minimum required contribution was 2/7th of the full recommended amounts determined on the basis of the July 1, 2011 actuarial valuation. During the year ended June 30, 2017 the State of New Jersey paid contributions for TPAF for normal pension contributions including non-contributory group life insurance (NCGI) of \$26,283,865 that was less than the minimum required contribution.

F. TPAF Pension Liabilities, Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions:

GASB Statement No. 68, *Accounting and Financial Reporting for Pension* and GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to Measurement Date – an amendment of GASB No. 68* require participating employers in pension plans to recognize their proportionate share of their collective net pension liability, collective deferred inflows of resources, collective deferred inflows of resources and collective pension expense excluding that attributable to employer-paid member contributions.

At June 30, 2017 the State's net pension liability for TPAF associated with the District was \$1,897,537,062. The District proportionate share was \$0.

The net pension liability was measured as of June 30, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2015, which was rolled forward to June 30, 2016. 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 entities, actuarially determined. At June 30, 2016 the State's proportionate share of the TPAF net pension liability associated with the District was 2.4121%, which was a decrease of 0.1680% from its proportion measured as of June 30, 2015.

For the year ended June 30, 2017 the District recognized on-behalf TPAF pension expense and revenue in the government wide financial statements of \$142,573,507 for expense incurred by the State.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

NOTE 7. PENSION PLANS (Continued)

F. TPAF Pension Liabilities, Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued):

Actuarial Assumptions

The total TPAF pension liability for the June 30, 2016 measurement date was determined by an actuarial valuation as of July 1, 2015, which was rolled forward to June 30, 2016. This actuarial valuation used the following actuarial assumptions, applied to all periods in the measurement:

Inflation rate	2.50%
Salary increases: 2012-2021	Varies based on experience
Thereafter	Varies based on experience
Investment rate of return	7.65%

Pre-retirement, post-retirement and disabled mortality rates were based on the experience of TPAF members reflecting mortality improvement on a generational basis on a 60-year average of Social Security data from 1953 to 2013.

The actuarial assumptions used in the July 1, 2015 valuation were based on the results of an actuarial experience study for the period July 1, 2012 to June 30, 2015.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

NOTE 7. PENSION PLANS (Continued)

F. TPAF Pension Liabilities, Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued):

Long-Term Expected Rate of Return

In accordance with State statute, the long-term expected rate of return on plan investments (7.65% at June 30, 2016) 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 weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in TPAF's target asset allocation as of June 30, 2016 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Cash	5.00%	0.39%
U.S. Government Bonds	1.50%	1.28%
U.S. Credit Bonds	13.00%	2.76%
U.S. Mortgages	2.00%	2.38%
U.S. Inflation-Indexed Bonds	1.50%	1.41%
U.S. High Yield Bonds	2.00%	4.70%
U.S. Equity Market	26.00%	5.14%
Foreign-Developed Equity	13.25%	5.91%
Emerging Markets Equity	6.50%	8.16%
Private Real Estate Property	5.25%	3.64%
Timber	1.00%	3.86%
Farmland	1.00%	4.39%
Private Equity	9.00%	8.97%
Commodities	.50%	2.87%
Hedge Funds – MultiStrategy	5.00%	3.70%
Hedge Funds – Equity Hedge	3.75%	4.72%
Hedge Funds – Distressed	3.75%	3.49%

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

NOTE 7. PENSION PLANS (Continued)

F. TPAF Pension Liabilities, Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued):

Discount Rate

The discount rate used to measure the total pension liability for TPAF was 3.22% as of June 30, 2016. This single blend discount rate was based on the long-term expected rate of return on pension plan investments of 7.65%, and a municipal bond rate of 2.85% as of June 30, 2016, 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 contributions rates and that contributions from employees 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 2029. Therefore, the long-term expected rate of return on plan investments was applied to projected benefit payments through 2029, 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 District's 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, 2016, calculated using the discount rate as disclosed above as well as what the collective net pension liability would be if it was calculated using a discount rate that is 1% lower or 1% higher than the current rate:

	At 1% Decrease (2.22%)	At Current Discount Rate (3.22%)	At 1% Increase (4.22%)
States proportionate share of the District's TPAF net pension liability	\$ 2,266,083,305	\$ 1,897,537,062	\$ 1,596,571,493

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

NOTE 7. PENSION PLANS (Continued)

G. PERS Pension Liabilities, Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions:

Pension Plan fiduciary net position

Detailed information about the pension plans' fiduciary net position are available in the separately issued financial reports. These reports may be accessed via the New Jersey Division of Pension and Benefits website at www.state.nj.us/treasury/pensions.

At June 30, 2017 the Districts net pension liability for PERS was \$286,549,957. The net pension liability was measured as of June 30, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. 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 entities, actuarially determined. At June 30, 2016, District's PERS proportion was 0.9675%, which was a decrease of 0.0284% from its proportion measured as of June 30, 2015.

For the year ended June 30, 2017, the District recognized PERS pension expense of \$8,140,919. At June 30, 2017, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
	<u> </u>	<u> </u>
Differences between expected and accrual experience	\$ 5,328,961	\$ -
Changes in assumptions	59,357,845	-
Net differences between projected and actual investment earnings on pension plan investments	10,926,411	-
Changes in proportion	453,846	14,295,157
District contributions subsequent to measurement date	<u>9,492,874</u>	
Total	<u>\$ 85,559,937</u>	<u>\$ 14,295,157</u>

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

NOTE 7. PENSION PLANS (Continued)

G. PERS Pension Liabilities, Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued):

\$9,492,874 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2018. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending June 30,	
2017	\$ 13,486,702
2018	13,486,702
2019	17,049,222
2020	12,556,838
2021	<u>5,192,442</u>
	<u><u>\$ 61,771,906</u></u>

Actuarial Assumptions

The total pension liability for the June 30, 2016 measurement date was determined by an actuarial valuation as of July 1, 2015, which was rolled forward to June 30, 2016. This actuarial valuation used the following actuarial assumptions, applied to all periods in the measurement:

Inflation rate	3.08%
Salary increases:	1.65 – 4.15%
Through 2026	Based on age
Thereafter	2.65 - 5.15%
	Based on age
Investment rate of return	7.65%

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

NOTE 7. PENSION PLANS (Continued)

G. PERS Pension Liabilities, Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued):

Pre-retirement mortality rates were based on the RP-2000 Employee Preretirement Mortality Table for male and female active participants. For local employees, mortality tables are set back 2 years for males and 7 years for females. In addition, the tables provide for future improvements in mortality from the base year of 2013 using a generational approach based on the plan actuary's modified MP-2014 projection scale. Post-retirement mortality rates were based on the RP-2000 Combined Health Male and Female Mortality Tables (setback 1 year for males and females) for service retirement and beneficiaries of former members and one-year static projection based on mortality improvement Scale AA. In addition, the tables provide for service retirements and beneficiaries of former members provide for future improvements in mortality from the base year of 2013 using a generational approach based on the plan actuary's modified MP-2014 projection scale. Disability retirement rates used to value disabled retirees were based on the RP-2000 Disabled Mortality Tables (setback 3 years for males and setback 1 year for females).

The actuarial assumptions used in the July 1, 2015 valuation was based on the results of an actuarial experience study for the period July 1, 2011 to June 30, 2014. 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 BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

NOTE 7. PENSION PLANS (Continued)

G. PERS Pension Liabilities, Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued):

Long-Term Expected Rate of Return

In accordance with State statute, the long-term expected rate of return on plan investments (7.65% at June 30, 2016) 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 weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in PERS's target asset allocation as of June 30, 2016 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Cash	5.00%	0.87%
Core Bonds	1.50%	1.74%
Intermediate-Term Bonds	8.00%	1.79%
Mortgages	2.00%	1.67%
High Yield Bonds	2.00%	4.56%
Inflation-Indexed Bonds	1.50%	3.44%
Broad US Equities	26.00%	8.53%
Developed Foreign Equities	13.25%	6.83%
Emerging Market Equities	6.50%	9.95%
Private Equity	9.00%	12.40%
Hedge Funds / Absolute Return	12.50%	4.68%
Real Estate (Property)	2.00%	6.91%
Commodities	0.50%	5.45%
Global Debt ex US	5.00%	-0.25%
REIT	5.25%	5.63%

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

NOTE 7. PENSION PLANS (Continued)

G. PERS Pension Liabilities, Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued):

Discount Rate

The discount rate used to measure the total pension liability was 3.98% as of June 30, 2016. This single blend discount rate was based on the long-term expected rate of return on pension plan investments of 7.65%, and a municipal bond rate of 2.85% as of June 30, 2016, 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 employees 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 2034. Therefore, the long-term expected rate of return on plan investments was applied to projected benefit payments through 2034, 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, 2016, calculated using the discount rate as disclosed above as well as what the collective net pension liability would be if it was calculated using a discount rate that is 1% lower or 1% higher than the current rate:

	At 1% Decrease (2.98%)	At Current Discount Rate (3.98%)	At 1% Increase (4.98%)
District's proportionate share of PERS net pension liability	\$ 351,133,526	\$ 286,549,957	\$ 233,230,621

Pension Plan fiduciary net position

Detailed information about the pension plans' fiduciary net position are available in the separately issued financial reports. These reports may be accessed via the New Jersey Division of Pension and Benefits website at www.state.nj.us/treasury/pensions.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

NOTE 7. PENSION PLANS (Continued)

G. PERS Pension Liabilities, Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued):

Payable to the pension plan

At June 30, 2017 the District reported accounts payable to the PERS of \$9,492,874 for the required actuarially determined contribution to PERS for the year ended June 30, 2017.

H. Reimbursed TPAF Social Security Contributions

In accordance with N.J.S.A. 18A:66-66, the State of New Jersey reimbursed the District \$17,712,464 during the year ended June 30, 2017, for the employer's share of social security contributions for TPAF members, as calculated on their base salaries. This amount has been included in the basic financial statements, and the required supplementary information schedules as a revenue and expenditure in accordance with GASB 27.

NOTE 8. POST-RETIREMENT BENEFITS:

The District contributes to the State Health Benefits Program (SHBP), a cost-sharing, multiple-employer defined benefit post-employment healthcare plan administered by the State of New Jersey Division of Pensions and Benefits. SHBP was established in 1961 under N.J.S.A. 52:14-17.25 et seq., to provide health benefits to State employees, retirees, and their dependents. Rules governing the operation and administration of the program are found in Title 17, Chapter 9 of the New Jersey Administrative Code. SHBP provides medical, prescription drugs, mental health/substance abuse, and Medicare Part B reimbursement to retirees and their covered dependents.

The SHBP was extended to employees, retirees, and dependents of participating local public employers in 1964. The SHBP was extended to employees, retirees, and dependents of participating local public employers in 1964. Local employers must adopt a resolution to participate in the SHBP.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

NOTE 8. POST-RETIREMENT BENEFITS (Continued)

P.L. 1987, c. 384 and P.L. 1990, c. 6 required Teachers' Pension and Annuity Fund (TPAF) and 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 funding of post-retirement medical benefits through 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, 2016, there were 110,512 retirees eligible for post-retirement medical benefits, and the State contributed \$1.37 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 free health benefits to members of PERS and the Alternate Benefit Program who retired from a board of education or county college with 25 years of service. The State paid \$231.2 million toward Chapter 126 benefits for 20,045 eligible retired members in fiscal year 2016.

The State sets the contribution rate based on a pay as you go basis and not on the *annual required contribution of the employers (ARC)*, an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a 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 State Health Benefits Program Fund for TPAF retirees' post-retirement benefits on behalf of the School District for the years ended June 30, 2017, 2016 and 2015 were \$21,900,438, \$22,995,817 and \$22,143,983, respectively, which equaled the required contributions for each year. The State's contributions to the State Health Benefits Program Fund for PERS retirees' post-retirement benefits on behalf of the School District was not determined or made available by the State of New Jersey.

Chapter 78, P.L. 2011, effective October 2011, established new employee contribution requirements towards the cost of employer provided health benefit coverage. Employees are required to contribute a certain percentage of the cost of coverage. The rate of contribution is determined based on the employee's annual salary and the selected level of coverage. The increased employee contributions will be phased in over a 4-year period for those employed prior to Chapter 78's effective date with a minimum contribution required to be at least 1.5% of salary. For those employed on or after June 28, 2011, the 4-year phase-in does not apply and contributions based on the full percentage rate of contribution are required.

Under Chapter 78, certain future retirees eligible for employer-paid health care coverage at retirement will also be required to pay a percentage of the cost of their medical coverage determined on the basis of their annual retirement benefit.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

NOTE 8. POST-RETIREMENT BENEFITS (Continued)

Funded Status and Funding Progress

As of July 1, 2015, the most recent actuarial valuation date, the State had a \$16.8 billion unfunded actuarial accrued liability for other post-employment benefits (OPEB) for local and \$43.8 billion for education employees and retirees that become the obligation of the State of New Jersey upon retirement.

The funded status and funding progress of the OPEB is based on actuarial valuations which involve estimates of the value of reported amounts and assumptions about the probability of events in the future. These amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the probability of future events.

Actuarial calculations reflect a long-term perspective and are based on the benefits provided under the terms of the OPEB in effect at the time of each valuation and also consider the pattern of the sharing of costs between the employer and members at the point in time. The projection of benefits for financial reporting purposes does not explicitly incorporate the potential effects of legal contractual funding limitations on the pattern of cost sharing between the employer and members in the future.

Actuarial Methods and Assumptions

In the July 1, actuarial valuation, the projected unit credit was used as the actuarial cost method, and the market value was used as asset valuation method for the OPEB. The actuarial assumptions included 4.50 percent for investment rate of return for the OPEB.

The State Health Benefits Commission is the executive body established by the stature to be responsible for the operation of the SHBP. The State of New Jersey Division of Pensions and Benefits, issues a publicly available financial report that include the financial statements and required supplementary information for the SHBP. The financial report may be accessed via the New Jersey Division of Pension and Benefits website at www.state.nj.us/treasury/pensions.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

NOTE 9. INTERFUND RECEIVABLES AND PAYABLES

The following interfund balances remained on the balance sheet of the governmental fund financial statement at June 30, 2017:

<u>Fund</u>	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
Governmental Funds:		
General	\$ 7,123,669	\$ -
Special Revenue	-	1,361,236
Proprietary Funds:		
Enterprise Funds:		
Food Service	-	1,467,669
CASPER Program	-	1,753,162
Other - Nonmajor	69,763	-
Internal Service Fund	-	1,274,865
Fiduciary Funds:		
Agency Funds		
Payroll	-	1,336,500
Total	<u>\$ 7,193,432</u>	<u>\$ 7,193,432</u>

The above balances are the result of revenues earned in one fund which are due to another fund and/or expenditures paid by one fund on behalf of another fund and/or to cover cash balances which were in a cash overdraft position. The District expects to liquidate all interfund balances within one year. The general fund operating interfund payable resulted from blended resource fund encumbrances open at year end. On the government-wide statement of net position the governmental and proprietary funds balances are offset as internal balances and the receivable balance from the fiduciary funds is included in receivables.

NOTE 10. INTERFUND TRANSFERS

The special revenue fund transferred a \$4,787,436 contribution to school based budgeting to the general fund during the fiscal year ended June 2017. The general fund transferred a \$535,172 contribution to preschool education aid in the special revenue fund.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

NOTE 11. 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.

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, a District may increase the balance in the capital reserve by appropriating funds in the annual general fund budget certified for taxes. 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. 6:23A-5.1(d) 7*, the balance in the account cannot at any time exceed the local support costs of uncompleted capital projects in its approved LRFP.

There was no activity in the capital reserve balance or the July 1, 2016 to June 30, 2017 fiscal year. The capital reserve balance was \$608 at June 30, 2016 and 2017.

NOTE 12. 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.

NOTE 13. CONTINGENT LIABILITIES

The Board participates in a number of federal and state programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the Board may be required to reimburse the grantor government. As of June 30, 2017, significant amounts of grant expenditures have not been audited by the various grantor agencies but the Board believes that disallowed expenditures, if any, based on subsequent audits will not have a material effect on any of the individual governmental funds or the overall financial position of the District.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

NOTE 13. CONTINGENT LIABILITIES (Continued)

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 OF AC will be abated. The District has made a provision for this potential liability in the financial statements.

The District is a party defendant in some lawsuits, none of a kind unusual for a school district of its size and scope of operation. In the opinion of the Board's Attorney the potential claims against the District not covered by insurance policies would not materially affect the financial condition of the District.

NOTE 14. 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 disaster. The District did not significantly reduce insurance coverage during the past three fiscal years.

A. 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.

B. New Jersey Worker's Compensation Insurance:

The District has established a worker's compensation plan for its employees. Transactions related to the plan are accounted for in the General Fund. The District funds the entire cost of the plan. Claims are paid directly by the plan up to a maximum of \$1,000,000 for anyone 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.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

NOTE 14. RISK MANAGEMENT (Continued)

B. New Jersey Worker’s Compensation Insurance (Continued):

Estimates of claims payable and of claims incurred, but not reported at June 30, 2017, are reported as claims and judgments payable and accrued liability for insurance claims. These estimates were determined based on claim information supplied by the claims administrator and actuary. The unpaid claims liability of \$10,795,567 reported at June 30, 2017 is based on the requirements of the Governmental Accounting Standards Board Statement No. 10, 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 workmen's compensation plan for the fiscal years ended June 2017, 2016 and 2015 are as follows:

	Fiscal Year Ended June 30,		
	2017	2016	2015
Unpaid Claims - beginning	\$ 9,515,710	\$ 10,708,901	\$ 11,877,859
Claims incurred	5,785,634	2,423,956	4,149,769
Claims paid	(4,505,777)	(3,617,147)	(5,318,727)
Unpaid Claims, ending	\$ 10,795,567	\$ 9,515,710	\$ 10,708,901

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

C. 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, 2017, 2016 and 2015 the District had \$949,777, \$1,055,482 and \$1,023,831, respectively, held in trust for unemployment claims.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

NOTE 15. 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.

NOTE 16. FUND BALANCE APPROPRIATED

Fund Statements:

General Fund - Of the \$27,766,616 General Fund fund balance at June 30, 2017; \$23,659,830 is restricted as excess surplus in accordance with N.J.S.A. 18A:7F-7 (\$23,437,673 of the total restricted excess surplus has been appropriated and included as anticipated revenue for the year ending June 30, 2018); \$608 has been restricted in the capital reserve; \$12,379,787 is assigned for year-end encumbrances; \$21,127,116 is appropriated and included as anticipated revenue for the year ending June 30, 2018; and a deficit of (\$29,400,725) is unassigned.

Special Revenue Fund – The (\$6,844,312) Special Revenue Fund deficit fund balance at June 30, 2017 is unassigned.

Capital Projects Fund – Of the \$104,626 Capital Projects Fund fund balance at June 30, 2017; and \$104,626 is assigned to capital projects.

The total Governmental Funds fund balance is \$21,026,930.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

NOTE 16. FUND BALANCE APPROPRIATED

Government-Wide Statements:

The following is a summary of adjustments made to the fund statements to arrive at the total net position per the Government-wide Statement of Net Position:

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>
Fund Balance/Net Position	\$ 21,026,930	\$ 2,685,108	\$ 23,712,038
Add:			
Capital Assets, Net of			
Accumulated Depreciation	372,170,067	-	372,170,067
Interenal Service Fund			
Unrestricted Net Position	1,131,420	-	1,131,420
Deferred Outflows of Resources	85,559,937	-	85,559,937
Less:			
Additional Accounts Payble	(9,492,874)	-	(9,492,874)
Long-Term Liabilities	(32,033,623)	-	(32,033,623)
Net Pension Liability	(286,549,957)	-	(286,549,957)
Deferred Inflows of Resources	(14,295,157)	-	(14,295,157)
Total Net Position	<u>\$ 137,516,743</u>	<u>\$ 2,685,108</u>	<u>\$ 140,201,851</u>

NOTE 17. DEFICIT FUND BALANCES

The District has a deficit fund balance of (\$6,844,312) in the Special Revenue Fund as of June 30, 2017 as reported in the fund statements (modified accrual basis). 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 payments as revenue, for budget purposes only, in the current school budget year. The bill provides legal authority for school districts to recognize this revenue in the current budget year. For intergovernmental transactions, GASB Statement No. 33 requires that recognition (revenue, expenditure, asset, liability) should be in symmetry, i.e., if one government recognizes an asset, the other government recognizes a liability. Since the State is recording the last state aid payment in the subsequent fiscal year, the school district cannot recognize the last state aid payment on the GAAP financial statements until the year the State records the payable. Due to the timing difference of recording the last state aid payment, the Special Revenue Fund deficit balance does not alone indicate that the district is facing financial difficulties.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

NOTE 17. DEFICIT FUND BALANCES (Continued)

Pursuant to P.L. 2003, c. 97 any negative unassigned fund balance that is reported as a direct result from a 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 of (\$36,140,411) is less than the last two state aid payments.

NOTE 18. CALCULATION OF EXCESS SURPLUS

In accordance with N.J.S.A. 18A:7F-7, as amended by P.L. 2004, c.73 (S1701), 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 General Fund fund balance at the fiscal year end of June 30, if they did not appropriate a required minimum amount as budgeted fund balance in their subsequent years' budget. The excess fund balance for the year ended June 30, 2017 is \$23,659,830.

NOTE 19. EDUCATION FACILITIES CONSTRUCTION FINANCING ACT

The District has a Comprehensive Facilities Plan approved by the New Jersey Schools Development Authority (SDA). The District is utilizing the SDA to administer the costs and award of construction projects as approved by the SDA as permitted under the Education Facilities Construction Financing Act. As of June 30, 2017, \$282,612,224 has been approved by the SDA and \$279,681,146 has been expended on behalf of the District. The SDA is responsible for the funding and management of the projects. During fiscal year 2017, the District had \$20,848,247 in increases of various outstanding SDA projects. There was \$20,611,303 in SDA project expenditures reported and \$21,338,289 in projects completed during fiscal year 2017. The revenues and expenditures associated with these projects are reflected in the Capital Projects Fund.

NOTE 20. SUBSEQUENT EVENTS

Management has reviewed and evaluated all events and transactions that occurred between June 30, 2017 through December 5, 2017, the date that the financial statements were issued for possible disclosure and recognition in the financial statements, and no items, other than those already included in Note 13, contingent liabilities, have come to the attention of the District that would require disclosure.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

NOTE 20. SUBSEQUENT EVENTS (Continued)

The State of New Jersey revised the District's projected aid with a reduction of \$8,375,598 under the initially projected amounts. As the District prepared their fiscal year 2017-2018 budget on the projected State aid, the District adopted a budget plan to address the reduction in State aid. The plan includes an increase in budgeted fund balance of \$5,500,000 and a reduction in appropriations of \$2,875,598.

On July 1, 2017 the State Board of Education adopted a resolution authorizing the Commissioner to begin the process to return the District to full local control in the remaining area of Instruction and Program.

REQUIRED SUPPLEMENTARY INFORMATION

PART II

BUDGETARY COMPARISON SCHEDULES

JERSEY CITY PUBLIC SCHOOLS
Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2017

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES:					
Local sources:					
Local tax levy	\$ 114,404,361	\$ -	\$ 114,404,361	\$ 114,404,361	\$ -
Tuition	46,003	-	46,003	199,739	153,736
Interest earned	-	-	-	136,648	136,648
Miscellaneous	1,926,437	-	1,926,437	3,099,622	1,173,185
Total - local sources	<u>116,376,801</u>	<u>-</u>	<u>116,376,801</u>	<u>117,840,370</u>	<u>1,463,569</u>
Federal sources:					
Special Education Medicare Reimbursement Initiative	1,006,434	-	1,006,434	1,001,249	(5,185)
Total - federal sources	<u>1,006,434</u>	<u>-</u>	<u>1,006,434</u>	<u>1,001,249</u>	<u>(5,185)</u>
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 aid	18,332,551	-	18,332,551	18,332,551	-
Security aid	11,334,316	-	11,334,316	11,334,316	-
Adjustment aid	114,452,160	-	114,452,160	114,452,158	(2)
PARCC readiness aid	306,070	-	306,070	306,070	-
Per pupil growth aid	306,070	-	306,070	306,070	-
Professional learning community aid	308,600	-	308,600	308,600	-
Extraordinary aid	1,785,679	-	1,785,679	2,876,004	1,090,325
Nonpublic transportation aid	-	-	-	154,860	154,860
On-Behalf TPAF contribution (Non budgeted)					
Pension	-	-	-	26,283,865	26,283,865
Post-retirement medical contributions	-	-	-	21,900,438	21,900,438
Long-term disability insurance	-	-	-	37,687	37,687
Reimbursed TPAF Social Security contributions (Non budgeted)	-	-	-	17,712,464	17,712,464
Total - state sources	<u>420,565,569</u>	<u>-</u>	<u>420,565,569</u>	<u>487,745,206</u>	<u>67,179,637</u>
Total revenues	<u>537,948,804</u>	<u>-</u>	<u>537,948,804</u>	<u>606,586,825</u>	<u>68,638,021</u>
EXPENDITURES -					
CURRENT EXPENSE:					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	8,477,793	(432,023)	8,045,770	7,996,682	49,088
Grades 1-5	61,929,987	2,005,662	63,935,649	63,528,552	407,097
Grades 6-8	27,749,766	(1,793,784)	25,955,982	25,475,427	480,555
Grades 9-12	40,636,016	(1,147,325)	39,488,691	36,556,337	2,932,354
Total regular programs - instruction	<u>138,793,562</u>	<u>(1,367,470)</u>	<u>137,426,092</u>	<u>133,556,998</u>	<u>3,869,094</u>
Regular programs - home instruction:					
Salaries of teachers	1,013,698	(476,173)	537,525	537,072	453
Other purchased services (400-500 series)	282,469	60,327	342,796	168,555	174,241
Total regular programs - home instruction	<u>1,296,167</u>	<u>(415,846)</u>	<u>880,321</u>	<u>705,627</u>	<u>174,694</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	5,155,951	147,298	5,303,249	5,023,959	279,290
Purchased professional - educational services	251,348	(4,881)	246,467	203,372	43,095
Purchased professional - technical services	40,000	(25,000)	15,000	11,542	3,458
Other purchased services (400-500 series)	3,713,689	833,667	4,547,356	4,334,062	213,294
Travel	-	23,280	23,280	18,529	4,751
General supplies	5,478,012	(583,129)	4,894,883	4,437,293	457,590
Computers - instructional	691,095	(83,880)	607,215	581,302	25,913
Textbooks	1,469,879	253,530	1,723,409	1,647,223	76,186
Other objects	444,825	(27,747)	417,078	350,987	66,091
Miscellaneous expenditures	34,782	450	35,232	28,976	6,256
Total regular programs - undistributed instruction	<u>17,279,581</u>	<u>533,588</u>	<u>17,813,169</u>	<u>16,637,245</u>	<u>1,175,924</u>
Total regular programs	<u>157,369,310</u>	<u>(1,249,728)</u>	<u>156,119,582</u>	<u>150,899,870</u>	<u>5,219,712</u>

JERSEY CITY PUBLIC SCHOOLS
Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2017

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Special education:					
Cognitive - mild:					
Salaries of teachers	\$ 451,300	\$ (20,524)	\$ 430,776	\$ 422,636	\$ 8,140
Other salaries for instruction	309,948	(95,515)	214,433	214,433	-
General supplies	17,833	(1,177)	16,656	16,388	268
Total cognitive - mild	<u>779,081</u>	<u>(117,216)</u>	<u>661,865</u>	<u>653,457</u>	<u>8,408</u>
Cognitive - moderate:					
Salaries of teachers	745,571	(56,758)	688,813	683,349	5,464
Other salaries for instruction	267,508	1,580	269,088	269,088	-
General supplies	7,409	629	8,038	7,138	900
Other objects	750	-	750	680	70
Total cognitive - moderate	<u>1,021,238</u>	<u>(54,549)</u>	<u>966,689</u>	<u>960,255</u>	<u>6,434</u>
Learning/language disabilities:					
Salaries of teachers	4,637,534	250,804	4,888,338	4,725,324	163,014
Other salaries for instruction	2,322,291	(79,048)	2,243,243	2,223,828	19,415
Other purchased services (400-500 series)	1,000	(59)	941	462	479
General supplies	39,015	(4,317)	34,698	32,773	1,925
Computers	15,123	(15,000)	123	-	123
Total learning/language disabilities	<u>7,014,963</u>	<u>152,380</u>	<u>7,167,343</u>	<u>6,982,387</u>	<u>184,956</u>
Auditory impairments:					
Salaries of teachers	146,210	1,258	147,468	147,468	-
Total Auditory Impairments	<u>146,210</u>	<u>1,258</u>	<u>147,468</u>	<u>147,468</u>	<u>-</u>
Behavioral disabilities:					
Salaries of teachers	1,396,980	48,575	1,445,555	1,445,553	2
Other salaries for instruction	434,630	(6,134)	428,496	410,677	17,819
Purchased professional educational services	-	-	-	-	-
Other purchased services (400-500 series)	-	-	-	-	-
General supplies	6,317	-	6,317	5,243	1,074
Total behavioral disabilities	<u>1,837,927</u>	<u>42,441</u>	<u>1,880,368</u>	<u>1,861,473</u>	<u>18,895</u>
Multiple disabilities:					
Salaries of teachers	176,225	(53,758)	122,467	115,122	7,345
Other salaries for instruction	39,966	-	39,966	-	39,966
General supplies	2,894	-	2,894	1,122	1,772
Total multiple disabilities	<u>219,085</u>	<u>(53,758)</u>	<u>165,327</u>	<u>116,244</u>	<u>49,083</u>
Resource room/resource center:					
Salaries of teachers	34,140,549	541,483	34,682,032	33,223,421	1,458,611
Other salaries for instruction	1,322,498	170,008	1,492,506	1,336,150	156,356
Other purchased services (400-500 series)	504,740	(26,111)	478,629	430,798	47,831
General supplies	60,432	(30,562)	29,870	27,863	2,007
Other objects	-	94,521	94,521	94,521	-
Total resource room/resource center	<u>36,028,219</u>	<u>749,339</u>	<u>36,777,558</u>	<u>35,112,753</u>	<u>1,664,805</u>
Autism:					
Salaries of teachers	5,655,206	68,633	5,723,839	5,544,743	179,096
Other salaries for instruction	3,286,721	(167,668)	3,119,053	3,027,792	91,261
Purchased professional - educational services	21,854	(11,200)	10,654	-	10,654
General supplies	18,407	8,048	26,455	22,107	4,348
Computers	2,000	281	2,281	2,281	-
Textbooks	1,000	-	1,000	-	1,000
Total autism	<u>8,985,188</u>	<u>(101,906)</u>	<u>8,883,282</u>	<u>8,596,923</u>	<u>286,359</u>
Preschool disabilities - full - time:					
Salaries of teachers	1,193,384	(92,116)	1,101,268	1,101,267	1
Other salaries for instruction	742,575	(61,758)	680,817	680,065	752
Total preschool disabilities - full - time	<u>1,935,959</u>	<u>(153,874)</u>	<u>1,782,085</u>	<u>1,781,332</u>	<u>753</u>
Total special education - instruction	<u>57,967,870</u>	<u>464,115</u>	<u>58,431,985</u>	<u>56,212,292</u>	<u>2,219,693</u>

JERSEY CITY PUBLIC SCHOOLS
Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2017

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Bilingual education:					
Salaries of teachers	\$ 10,859,885	\$ 594,791	\$ 11,454,676	\$ 11,247,639	\$ 207,037
Other salaries for instruction	1,117,595	81,425	1,199,020	1,135,364	63,656
Other purchased services (400-500 series)	16,950	(14,250)	2,700	1,750	950
General supplies	86,639	(353)	86,286	80,033	6,253
Textbooks	80,694	161,656	242,350	240,293	2,057
Other objects	2,000	(1,500)	500	453	47
Total bilingual education	12,163,763	821,769	12,985,532	12,705,532	280,000
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	509,829	(4,477)	505,352	477,257	28,095
Other purchase services (300-500 series)	78,735	726	79,461	78,291	1,170
Supplies and materials	7,760	(3,493)	4,267	3,843	424
Other Objects	11,310	2,161	13,471	11,511	1,960
School-sponsored athletics:					
Salaries	1,538,546	313,648	1,852,194	1,852,084	110
Purchased services (300-500 series)	1,120,856	(238,643)	882,213	735,457	146,756
Travel	-	946	946	-	946
General supplies	334,799	211,083	545,882	529,321	16,561
Other objects	33,998	1,152	35,150	35,150	-
Total other instructional	3,635,833	283,103	3,918,936	3,722,914	196,022
Total - instruction	231,136,776	319,259	231,456,035	223,540,608	7,915,427
Undistributed expenditures - instruction:					
Tuition to other LEA's within the state - regular	176,372	44,183	220,555	151,745	68,810
Tuition to other LEA's within the state - special	1,506,799	191,927	1,698,726	1,620,332	78,394
Tuition to CSSD & regional day schools	1,586,081	14,199	1,600,280	1,528,137	72,143
Tuition to private schools for the handicapped-within state	16,237,508	640,286	16,877,794	15,702,747	1,175,047
Tuition - state facilities	802,878	(81,508)	721,370	721,370	-
Tuition - other	40,973	62,829	103,802	102,641	1,161
Total undistributed expenditures - instruction	20,350,611	871,916	21,222,527	19,826,972	1,395,555
Attendance and social work services:					
Salaries	238,252	2,907	241,159	195,752	45,407
Salary drop out prevention officer	-	-	-	-	-
Family/parent liaison salary	1,304,061	(18,828)	1,285,233	1,270,714	14,519
Travel	600	-	600	-	600
Miscellaneous purchased services	1,500	500	2,000	2,000	-
Supplies and materials	14,291	(5,245)	9,046	8,917	129
Total attendance and social work services	1,559,204	(21,166)	1,538,038	1,477,383	60,655
Health services:					
Salaries	4,826,585	(232,173)	4,594,412	4,531,619	62,793
Purchased professional and technical services	1,197,515	56,687	1,254,202	1,052,484	201,718
Purchased professional -educational services	-	256,114	256,114	255,024	1,090
Other purchased services (400-500 series)	462,715	(179,715)	283,000	142,803	140,197
Supplies and materials	117,135	(66,003)	51,132	47,882	3,250
Total health services	6,603,950	(165,090)	6,438,860	6,029,812	409,048
Other support services - students-related services:					
Salaries	2,408,622	(115,801)	2,292,821	2,292,637	184
Purchased professional - educational services	2,262,682	374,989	2,637,671	2,525,763	111,908
Total other support services - students-related services	4,671,304	259,188	4,930,492	4,818,400	112,092
Other support services - students-extra services:					
Other salaries for instruction	1,890,060	227,315	2,117,375	2,117,366	9
Total other support services - students-extra services	1,890,060	227,315	2,117,375	2,117,366	9
Other support services - students-regular:					
Salaries of other professional staff	7,847,347	(139,127)	7,708,220	7,404,299	303,921
Other salaries	1,113,874	(177,040)	936,834	877,074	59,760
Purchased professional - educational services	825	-	825	825	-
Other purchased services (400-500 series)	3,000	(908)	2,092	1,503	589
Travel	297	860	1,157	802	355
Supplies and materials	156,489	(38,583)	117,906	54,183	63,723
Other objects	750	(500)	250	185	65
Total other support services - students-regular	9,122,582	(355,298)	8,767,284	8,338,871	428,413

JERSEY CITY PUBLIC SCHOOLS
Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2017

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Other support services - students - special services:					
Salaries of other professional staff	\$ 13,750,384	\$ (444,444)	\$ 13,305,940	\$ 13,305,929	\$ 11
Purchased professional - educational services	371,616	(19,616)	352,000	316,011	35,989
Supplies and materials	89,000	(17,829)	71,171	69,141	2,030
Total other support services - students-special services	<u>14,211,000</u>	<u>(481,889)</u>	<u>13,729,111</u>	<u>13,691,081</u>	<u>38,030</u>
Improvement of instructional services:					
Salaries of supervisors of instructions	5,449,963	(193,151)	5,256,812	5,203,634	53,178
Salaries of other professional staff	253,250	(110,564)	142,686	142,436	250
Salaries of secretarial and clerical assistants	2,187,548	(102,941)	2,084,607	2,066,491	18,116
Other salaries	150,531	(3,000)	147,531	146,600	931
Other purchased services (400-500 series)	52,037	(16,776)	35,261	31,324	3,937
Travel	30,986	4,097	35,083	30,461	4,622
Supplies and materials	119,770	(59,683)	60,087	57,172	2,915
Computers	35,000	16,162	51,162	51,062	100
Other objects	21,000	(3,906)	17,094	17,094	-
Total improvement of instructional services	<u>8,300,085</u>	<u>(469,762)</u>	<u>7,830,323</u>	<u>7,746,274</u>	<u>84,049</u>
Educational media services/school library:					
Salaries	3,214,632	17,864	3,232,496	3,077,701	154,795
Other salaries for instruction	157,420	(40,555)	116,865	112,421	4,444
Salaries of technology coordinators	202,806	175	202,981	202,981	-
Purchased professional - technical services	281,000	(53,552)	227,448	213,111	14,337
Purchased Technical services	515,000	101,190	616,190	616,190	-
Other purchased services (400-500 series)	482,474	(280,754)	201,720	198,870	2,850
Supplies and materials	478,016	(206,389)	271,627	221,263	50,364
Computers	41,264	8,411	49,675	25,640	24,035
Other objects	400	(213)	187	187	-
Total educational media services/school library	<u>5,373,012</u>	<u>(453,823)</u>	<u>4,919,189</u>	<u>4,668,364</u>	<u>250,825</u>
Instruction staff training services:					
Other purchased professional services - educational	670,825	(224,868)	445,957	189,868	256,089
Other purchased services (400-500 series)	444,214	(215,193)	229,021	220,226	8,795
Travel	-	1,200	1,200	1,200	-
Supplies and materials	10,522	11,957	22,479	18,745	3,734
Computers	18,074	(4,736)	13,338	13,296	42
Other objects	1,500	-	1,500	1,500	-
Total instruction staff training services	<u>1,145,135</u>	<u>(431,640)</u>	<u>713,495</u>	<u>444,835</u>	<u>268,660</u>
Support services - general administration:					
Salaries	3,884,810	(495,959)	3,388,851	3,352,773	36,078
Salaries of secretarial and clerical assistants	467,763	(67,393)	400,370	365,185	35,185
Legal salaries	438,717	15,000	453,717	435,637	18,080
Legal services	1,142,050	(25,000)	1,117,050	781,019	336,031
Audit Fees	212,280	-	212,280	182,955	29,325
Other purchased professional services	91,753	(54,122)	37,631	27,908	9,723
Purchased Technical services	11,700	(9,000)	2,700	1,945	755
Other purchased services (400-500 series)	38,755	13,350	52,105	45,106	6,999
Communications/telephone	1,139,101	(121,215)	1,017,886	927,071	90,815
Board of education other purchased services	24,550	(1,000)	23,550	169	23,381
Travel	19,686	5,886	25,572	10,684	14,888
Miscellaneous purchased services	2,476,948	11,339	2,488,287	2,348,105	140,182
Supplies and materials	252,041	(84,147)	167,894	115,435	52,459
Computers	22,938	(933)	22,005	7,471	14,534
Judgments against the school district	260,000	(18,000)	242,000	5,500	236,500
Miscellaneous expenditures	172,992	(46,614)	126,378	58,896	67,482
Board of education membership dues and fees	26,663	1,909	28,572	27,746	826
Total support services - general administration	<u>10,703,336</u>	<u>(896,488)</u>	<u>9,806,848</u>	<u>8,693,605</u>	<u>1,113,243</u>

JERSEY CITY PUBLIC SCHOOLS
Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2017

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Support services - school administration:					
Salaries of principals/assistant principals	\$ 12,637,840	\$ (112,536)	\$ 12,525,304	\$ 11,942,959	\$ 582,345
Salaries of secretarial and clerical assistants	6,899,210	(183,411)	6,715,799	6,191,192	524,607
Other salaries	154,978	(37,307)	117,671	72,726	44,945
Other professional and technical services	7,000	(3,000)	4,000	4,000	-
Other purchased services (400-500 series)	676,982	(29,654)	647,328	576,872	70,456
Travel	2,740	9,923	12,663	11,814	849
Supplies and materials	499,231	(82,790)	416,441	394,605	21,836
Computers	68,500	(20,605)	47,895	44,980	2,915
Other objects	13,189	(1,902)	11,287	9,155	2,132
Total support services - school administration	20,959,670	(461,282)	20,498,388	19,248,303	1,250,085
Central services:					
Salaries	5,255,716	(425,053)	4,830,663	4,826,629	4,034
Purchased professional services	175,655	11,000	186,655	129,622	57,033
Computers	30,440	-	30,440	8,668	21,772
Miscellaneous purchased services (300-500 series)	1,266,019	(217,499)	1,048,520	597,280	451,240
Supplies and materials	689,173	(87,301)	601,872	327,345	274,527
Travel	56,455	(11,000)	45,455	14,538	30,917
Other objects	37,281	750	38,031	16,241	21,790
Total central services:	7,510,739	(729,103)	6,781,636	5,920,323	861,313
Administrative Information Technology:					
Salaries	1,759,446	4,204	1,763,650	1,751,336	12,314
Purchased profession services	38,941	(10)	38,931	38,931	-
Purchased technical services	1,536,065	(333,877)	1,202,188	745,970	456,218
Other purchased services (400-500 series)	13,345	-	13,345	13,345	-
Travel	3,000	-	3,000	-	3,000
Miscellaneous purchased services	26,652	9,718	36,370	36,158	212
Supplies and materials	55,181	7,815	62,996	59,680	3,316
Computers	100,000	(55,459)	44,541	36,472	8,069
Other objects	1,366	-	1,366	1,366	-
Total administrative information technology:	3,533,996	(367,609)	3,166,387	2,683,258	483,129
Required maintenance for school facilities:					
Salaries	4,519,079	1,217,685	5,736,764	5,689,638	47,126
Cleaning, repair and maintenance services	8,583,041	(51,976)	8,531,065	7,397,751	1,133,314
General supplies	1,044,176	(34,777)	1,009,399	889,769	119,630
Total required maintenance for school facilities	14,146,296	1,130,932	15,277,228	13,977,158	1,300,070
Other operating and maintenance of plant services:					
Salaries	17,849,802	(57,862)	17,791,940	17,755,063	36,877
Purchased professional and technical services	747,890	369,159	1,117,049	482,014	635,035
Cleaning, repair and maintenance services	1,242,344	(87,968)	1,154,376	828,946	325,430
Rental of land and buildings other than lease purchase	909,787	(319,065)	590,722	558,830	31,892
Other purchased property	2,267,469	117,201	2,384,670	2,111,711	272,959
Insurance	2,292,443	(54,900)	2,237,543	2,237,510	33
Travel	85,000	(83,844)	1,156	1,156	-
Miscellaneous purchased services	4,623,288	(844,030)	3,779,258	1,639,167	2,140,091
Warehouse supplies	1,048,375	429,887	1,478,262	1,377,596	100,666
Natural gas	1,144,378	832,588	1,976,966	1,615,307	361,659
Electricity	6,848,486	(1,189,398)	5,659,088	5,247,188	411,900
Oil	1,687,828	(740,001)	947,827	808,749	139,078
Total other operating and maintenance of plant services:	40,747,090	(1,628,233)	39,118,857	34,663,237	4,455,620
Care and upkeep of grounds:					
Salaries	467,639	18,729	486,368	479,257	7,111
Total care and upkeep of grounds	467,639	18,729	486,368	479,257	7,111
Security:					
Salaries	8,657,279	(309,103)	8,348,176	8,101,709	246,467
Purchase professional and technical services	-	1,250	1,250	1,250	-
Cleaning, repair and maintenance services	258,956	(69,543)	189,413	172,169	17,244
General supplies	431,008	(4,709)	426,299	424,639	1,660
Computers-Instructional	6,030	6,628	12,658	12,332	326
Total security	9,353,273	(375,477)	8,977,796	8,712,099	265,697

JERSEY CITY PUBLIC SCHOOLS
Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2017

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Student transportation services:					
Salaries for pupil transportation - (between home and school) - regular	\$ 1,744,324	\$ 182,633	\$ 1,926,957	\$ 1,926,855	\$ 102
Salaries for pupil transportation - (between home and school) - special	103,039	3,408	106,447	106,446	1
Salaries for pupil transportation - (other than bet. home & school)	620,713	68,045	688,758	688,757	1
Purchased professional - technical services	15,000	(2,600)	12,400	12,400	-
Cleaning, repair and maintenance services	313,116	45,884	359,000	324,035	34,965
General supplies	146,614	(92,523)	54,091	54,091	-
Contracted services - aid in lieu of payments - nonpublic schools	802,237	(49,251)	752,986	347,618	405,368
Contracted services - (between home and school) - vendors	971,350	(24,275)	947,075	947,065	10
Contracted services - (other than between home and school) - vendors	552,850	13,501	566,351	529,326	37,025
Contracted services - (special education students) - vendors	10,826,923	1,417,200	12,244,123	10,412,395	1,831,728
Contracted services - (Special education students) - joint agreement	650,885	(6,137)	644,748	624,068	20,680
Travel	2,000	(1,189)	811	811	-
Miscellaneous purchased services - transportation	18,774	3,000	21,774	21,774	-
Miscellaneous purchased services	3,750	(2,850)	900	900	-
Total student transportation services	<u>16,779,575</u>	<u>1,546,846</u>	<u>18,326,421</u>	<u>15,996,541</u>	<u>2,329,880</u>
Allocated employee benefits:					
Regular programs - instruction:					
Unused vacation payment to terminated/retired staff	15,125	(3,914)	11,211	11,211	-
Social Security contribution	587,710	261,998	849,708	808,222	41,486
Other retirement contributions	608,200	(133,000)	475,200	473,984	1,216
Health benefits	710,879	200,609	911,488	911,104	384
Tuition reimbursement	400,000	88,775	488,775	488,408	367
Unused sick payment to terminated/retired staff	290,000	786,556	1,076,556	1,076,554	2
Total regular programs - instruction	<u>2,611,914</u>	<u>1,201,024</u>	<u>3,812,938</u>	<u>3,769,483</u>	<u>43,455</u>
Special programs - instruction:					
Unused vacation payment to terminated/retired staff	-	28,713	28,713	28,713	-
Social Security contribution	128,733	5,427	134,160	129,502	4,658
Other retirement contributions	1,316,589	(196,803)	1,119,786	1,112,536	7,250
Health benefits	912,889	(27,416)	885,473	884,921	552
Unused sick payment to terminated/retired staff	100,000	77,879	177,879	177,878	1
Total special programs - instruction	<u>2,458,211</u>	<u>(112,200)</u>	<u>2,346,011</u>	<u>2,333,550</u>	<u>12,461</u>
Other instructional programs - instruction:					
Unused vacation payment to terminated/retired staff	-	7,181	7,181	7,181	-
Social Security contribution	155,800	(5,791)	150,009	135,160	14,849
Other retirement contributions	140,016	(16,764)	123,252	123,252	-
Unused sick payment to terminated/retired staff	30,000	20,849	50,849	50,849	-
Total other instructional programs - instruction	<u>325,816</u>	<u>5,475</u>	<u>331,291</u>	<u>316,442</u>	<u>14,849</u>
Attendance and social work services:					
Unused vacation payment to terminated/retired staff	5,815	(4,728)	1,087	-	1,087
Social Security contribution	9,146	3,282	12,428	11,013	1,415
Other retirement contributions	224,303	(17,944)	206,359	206,359	-
Health benefits	44,268	(5,293)	38,975	38,796	179
Unused sick payment to terminated/retired staff	12,138	3,034	15,172	15,172	-
Total attendance and social work services	<u>295,670</u>	<u>(21,649)</u>	<u>274,021</u>	<u>271,340</u>	<u>2,681</u>
Health services:					
Unused vacation payment to terminated/retired staff	-	5,904	5,904	5,435	469
Social Security contribution	5,057	115	5,172	2,900	2,272
Health benefits	67,966	(25,730)	42,236	41,887	349
Unused sick payment to terminated/retired staff	-	1,700	1,700	1,700	-
Total health services	<u>82,200</u>	<u>(27,188)</u>	<u>55,012</u>	<u>51,922</u>	<u>3,090</u>

JERSEY CITY PUBLIC SCHOOLS
Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2017

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Central services:					
Unused vacation payment to terminated/retired staff	\$ 44,354	\$ 17,294	\$ 61,648	\$ 61,648	\$ -
Social Security contribution	359,619	(42,366)	317,253	316,972	281
Other retirement contributions	724,993	(57,999)	666,994	666,994	-
Health benefits	1,059,311	(105,077)	954,234	954,227	7
Unused sick payment to terminated/retired staff	54,800	(50,150)	4,650	4,650	-
Total central services	2,243,077	(238,298)	2,004,779	2,004,491	288
Administrative information technology:					
Social Security contribution	128,346	(341)	128,005	127,353	652
Other retirement contributions	246,795	(19,743)	227,052	227,051	1
Health benefits	290,689	59,594	350,283	350,229	54
Total administrative information technology	694,181	11,159	705,340	704,633	707
Other support student related services:					
Social Security contribution	2,811	7,115	9,926	9,217	709
Health benefits	391,093	33,045	424,138	422,958	1,180
Unused sick payment to terminated/retired staff	-	4,200	4,200	4,200	-
Total other support student related services	393,904	44,360	438,264	436,375	1,889
Other support services - extraordinary services:					
Unused vacation payment to terminated/retired staff	-	2,678	2,678	2,678	-
Social Security contribution	139,150	(4,374)	134,776	134,682	94
Other retirement contributions	286,363	(22,909)	263,454	263,454	-
Health benefits	874,404	69,842	944,246	944,191	55
Unused sick payment to terminated/retired staff	-	4,969	4,969	4,968	1
Total other support services - extraordinary services	1,299,917	50,206	1,350,123	1,349,973	150
Other support students - regular:					
Social Security contribution	7,371	12,644	20,015	18,686	1,329
Health benefits	48,449	(862)	47,587	47,385	202
Unused sick payment to terminated/retired staff	-	230,227	230,227	230,226	1
Total other support students - regular	55,820	242,009	297,829	296,297	1,532
Other support students - special:					
Social Security contribution	6,013	30,490	36,503	28,914	7,589
Health benefits	2,260,838	(101,352)	2,159,486	2,158,063	1,423
Unused sick payment to terminated/retired staff	-	8,500	8,500	8,500	-
Total other support students - special	2,266,851	(62,362)	2,204,489	2,195,477	9,012
Improvement of instruction services:					
Unused vacation payment to terminated/retired staff	21,797	12,583	34,380	34,380	-
Social Security contribution	195,245	(10,729)	184,516	174,183	10,333
Other retirement contributions	234,371	(18,749)	215,622	215,621	1
Health benefits	1,049,667	18,195	1,067,862	1,067,710	152
Tuition reimbursement	48,000	11,434	59,434	51,624	7,810
Unused sick payment to terminated/retired staff	1,300	71,176	72,476	72,476	-
Total improvement of instruction services	1,550,380	83,910	1,634,290	1,615,994	18,296
Educational media services/school library:					
Social Security contribution	7,648	(213)	7,435	7,158	277
Other retirement contributions	45,988	(36,529)	9,459	9,458	1
Health benefits	15,766	895	16,661	16,648	13
Unused sick payment to terminated/retired staff	10,900	(9,550)	1,350	1,350	-
Total educational media services/school library:	80,302	(45,397)	34,905	34,614	291
Instruction staff training services:					
Social Security contribution	-	184	184	-	184
Total instruction staff training services	-	184	184	-	184
Support services - general administration:					
Social Security contribution	178,031	(17,530)	160,501	156,005	4,496
Other retirement contributions	351,830	(28,146)	323,684	323,684	-
Health benefits	561,344	(3,000)	558,344	558,296	48
Unused sick payment to terminated/retired staff	17,200	(15,200)	2,000	2,000	-
Total support services - general administration	1,118,405	(73,876)	1,044,529	1,039,985	4,544

JERSEY CITY PUBLIC SCHOOLS
Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2017

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Support services - school administration:					
Unused vacation payment to terminated/retired staff	\$ 151,326	\$ (56,586)	\$ 94,740	\$ 94,739	\$ 1
Social Security contribution	29,508	17,596	47,104	46,584	520
Other retirement contributions	1,034,836	(51,393)	983,443	983,443	-
Health benefits	74,355	(22,492)	51,863	51,435	428
Unused sick payment to terminated/retired staff	312,100	(11,185)	300,915	300,915	-
Total support services - school administration	1,607,125	(129,060)	1,478,065	1,477,116	949
Operation and maintenance of plant services:					
Social Security contribution	3,670	(3,000)	670	-	670
Health benefits	21,090	(21,089)	1	-	1
Total operation and maintenance of plant services	24,760	(24,089)	671	-	671
Required maintenance for school facilities:					
Social Security contribution	331,601	77,396	408,997	408,713	284
Other retirement contributions	616,207	(49,296)	566,911	566,910	1
Health benefits	1,175,379	(53,943)	1,121,436	1,121,427	9
Total required maintenance for school facilities	2,149,411	(52,067)	2,097,344	2,097,050	294
Other operating and maintenance of plant services:					
Unused vacation payment to terminated/retired staff	-	235,851	235,851	235,851	-
Social Security contribution	1,316,927	15,657	1,332,584	1,329,555	3,029
Other retirement contributions	2,269,107	(97,173)	2,171,934	2,171,933	1
Health benefits	5,758,017	(736,259)	5,021,758	5,020,616	1,142
Other Employee Benefits	158,125	(5,000)	153,125	122,914	30,211
Unused sick payment to terminated/retired staff	12,250	52,407	64,657	64,657	-
Total other operating and maintenance of plant services	9,514,426	(534,517)	8,979,909	8,945,526	34,383
Care and upkeep of grounds:					
Social Security contribution	34,560	1,068	35,628	35,471	157
Other retirement contributions	70,141	(66,529)	3,612	3,611	1
Health benefits	198,723	(14,382)	184,341	184,335	6
Total care and upkeep of grounds	303,424	(79,843)	223,581	223,417	164
Security:					
Unused vacation payment to terminated/retired staff	-	30,762	30,762	30,255	507
Social Security contribution	198,001	43,329	241,330	236,838	4,492
Other retirement contributions	1,050,069	(42,003)	1,008,066	1,008,066	-
Health benefits	385,366	(26,575)	358,791	358,786	5
Other Employee Benefits	83,254	45,000	128,254	101,571	26,683
Unused sick payment to terminated/retired staff	3,050	16,862	19,912	19,912	-
Total security	1,719,740	67,375	1,787,115	1,755,428	31,687
Student transportation services:					
Unused vacation payment to terminated/retired staff	-	14,199	14,199	14,199	-
Social Security contribution	182,191	14,600	196,791	194,538	2,253
Other retirement contributions	281,962	(22,556)	259,406	259,405	1
Health benefits	648,253	(32,810)	615,443	615,432	11
Other Employee Benefits	9,000	(458)	8,542	7,545	997
Unused sick payment to terminated/retired staff	700	50	750	750	-
Total student transportation services	1,122,106	(26,975)	1,095,131	1,091,869	3,262
Unallocated employee benefits:					
Group insurance	150,000	(143,925)	6,075	-	6,075
Social Security contribution	2,181,435	540,276	2,721,711	2,410,091	311,620
TPAF contribution - ERIP	-	647,238	647,238	-	647,238
Other retirement contributions	-	39,650	39,650	30,868	8,782
Workers' compensation	4,425,165	127,392	4,552,557	4,505,777	46,780
Health benefits	52,547,092	965,831	53,512,923	53,512,883	40
Total unallocated employee benefits	59,303,692	2,176,462	61,480,154	60,459,619	1,020,535

JERSEY CITY PUBLIC SCHOOLS
Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2017

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
On-Behalf TPAF contributions (Non budgeted)					
Pension contribution	\$ -	\$ -	\$ -	\$ 26,283,865	\$ (26,283,865)
Post retirement medical contribution	-	-	-	21,900,438	(21,900,438)
Long term disability insurance	-	-	-	37,687	(37,687)
Reimbursed TPAF Social Security contributions (non budgeted)	-	-	-	17,712,464	(17,712,464)
Total on-behalf contributions	-	-	-	65,934,454	(65,934,454)
Total undistributed expenditures	288,649,889	(327,291)	288,322,598	337,938,194	(49,615,596)
TOTAL EXPENDITURES - CURRENT EXPENSE	519,786,665	(8,032)	519,778,633	561,478,802	(41,700,169)
CAPITAL OUTLAY:					
Equipment:					
Grades 1 - 5	114,790	21,618	136,408	47,095	89,313
Grades 6 - 8	11,000	(11)	10,989	10,989	-
Grades 9 - 12	49,133	10,589	59,722	57,762	1,960
Undistributed expenditures:					
General administration	28,474	(21,305)	7,169	7,095	74
School administration	88,328	(12,153)	76,175	75,196	979
Central services - equipment	91,500	(87,700)	3,800	3,675	125
Administrative information technology	80,000	118,775	198,775	182,566	16,209
Operation and maintenance of plant services	147,594	(2,136)	145,458	145,458	-
Security	60,000	-	60,000	27,370	32,630
Student transportation - school bus regular	492,000	(3,820)	488,180	488,180	-
Total equipment	1,174,819	11,857	1,186,676	1,045,386	141,290
Facilities acquisition and construction services:					
Architect/engineering services	567,793	-	567,793	58,094	509,699
Construction services	484,779	-	484,779	254,255	230,524
Supplies and materials	23,520	-	23,520	23,520	-
Total facilities acquisition and construction services	1,076,092	-	1,076,092	335,869	740,223
TOTAL CAPITAL OUTLAY	2,250,911	11,857	2,262,768	1,381,255	881,513
SPECIAL SCHOOLS:					
Summer school - instruction:					
Salaries of teachers	430,277	46,175	476,452	476,452	-
General supplies	7,468	-	7,468	4,747	2,721
Total summer school - instruction	487,745	(3,825)	483,920	481,199	2,721
Summer school - support services:					
Salaries	64,195	-	64,195	59,342	4,853
Personal services - employee benefits	37,827	-	37,827	37,822	5
Total summer school - support services	102,022	-	102,022	97,164	4,858
Evening school for the foreign born - local - instruction:					
Salaries of teachers	232,000	7,608	239,608	233,718	5,890
Total evening school for the foreign born - local - instruction:	239,608	-	239,608	233,718	5,890
Evening school for the foreign born - local - support services					
Salaries of secretarial and clerical assistants	12,000	-	12,000	11,653	347
Personal services - employee benefits	18,666	-	18,666	15,376	3,290
Total evening school for the foreign born - local - support services	30,666	-	30,666	27,029	3,637
TOTAL SPECIAL SCHOOLS	860,041	(3,825)	856,216	839,110	17,106
Charter schools	61,923,915	-	61,923,915	56,690,190	5,233,725
Total expenditures	584,821,532	-	584,821,532	620,389,357	(35,567,825)
Excess (deficiency) of revenues over (under) expenditures	(46,872,728)	-	(46,872,728)	(13,802,532)	33,070,196

JERSEY CITY PUBLIC SCHOOLS
Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2017

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Other financing sources (uses)					
Transfers in - contribution to whole school reform-general fund	\$ 299,198,322	\$ -	\$ 299,198,322	\$ 290,290,236	\$ 8,908,086
Transfers in - contribution to school based budget-special revenue fund	4,929,982	-	4,929,982	4,787,436	142,546
Operating transfers out - transfer to special revenue-local contribution - inclusion	(535,172)	-	(535,172)	(535,172)	-
Transfers out - contribution to school based budget	<u>(299,198,322)</u>	<u>-</u>	<u>(299,198,322)</u>	<u>(290,290,236)</u>	<u>(8,908,086)</u>
Total other financing sources (uses)	<u>4,394,810</u>	<u>-</u>	<u>4,394,810</u>	<u>4,252,264</u>	<u>142,546</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(42,477,918)	-	(42,477,918)	(9,550,268)	33,212,742
Fund balances, July 1	<u>42,477,918</u>	<u>-</u>	<u>42,477,918</u>	<u>78,966,847</u>	<u>(36,488,929)</u>
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 69,416,579</u>	<u>\$ (3,276,187)</u>
<u>Recapitulation:</u>					
Restricted fund balance:					
Excess Surplus - designated for subsequent year's expenditures				\$ 23,437,673	
Excess surplus				222,157	
Capital reserve				608	
Assigned fund balance:					
Year-end encumbrances				12,379,787	
Designated for subsequent year's expenditures				21,127,116	
Unassigned fund balance				<u>12,249,238</u>	
				69,416,579	
<u>Reconciliation to Government Funds (GAAP)</u>					
Last state aid payment not recognized on GAAP basis				<u>(41,649,963)</u>	
Fund Balance per governmental funds (GAAP)				<u>\$ 27,766,616</u>	

JERSEY CITY PUBLIC SCHOOLS
Combining Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2017

	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
REVENUES:						
Local sources:						
Local tax levy	\$ 114,404,361	\$ -	\$ 114,404,361	\$ -	\$ -	\$ -
Tuition	46,003	-	46,003	-	-	-
Interest earned	-	-	-	-	-	-
Miscellaneous	1,926,437	-	1,926,437	-	-	-
Total - local sources	116,376,801	-	116,376,801	-	-	-
Federal sources:						
Special Education Medicare Reimbursement Initiative	1,006,434	-	1,006,434	-	-	-
Total - federal sources	1,006,434	-	1,006,434	-	-	-
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 aid	18,332,551	-	18,332,551	-	-	-
Security aid	11,334,316	-	11,334,316	-	-	-
Adjustment aid	114,452,160	-	114,452,160	-	-	-
PARCC readiness aid	306,070	-	306,070	-	-	-
Per pupil growth aid	306,070	-	306,070	-	-	-
Professional learning community aid	308,600	-	308,600	-	-	-
Extraordinary aid	1,785,679	-	1,785,679	-	-	-
Nonpublic transportation aid	-	-	-	-	-	-
On-Behalf TPAF contribution (Non budgeted):						
Pension	-	-	-	-	-	-
Post-retirement medical contributions	-	-	-	-	-	-
Long-term disability insurance	-	-	-	-	-	-
Reimbursed TPAF Social Security contribution: (Non budgeted)	-	-	-	-	-	-
Total - state sources	420,565,569	-	420,565,569	-	-	-
Total revenues	537,948,804	-	537,948,804	-	-	-
EXPENDITURES -						
CURRENT EXPENSE:						
Regular programs - instruction:						
Salaries of teachers:						
Preschool/kindergarten	217,514	8,260,279	8,477,793	(146,941)	(285,082)	(432,023)
Grades 1-5	2,783,824	59,146,163	61,929,987	2,275,193	(269,531)	2,005,662
Grades 6-8	1,879,577	25,870,189	27,749,766	(1,349,408)	(444,376)	(1,793,784)
Grades 9-12	4,451,919	36,184,097	40,636,016	(909,857)	(237,468)	(1,147,325)
Total regular programs - instruction	9,332,834	129,460,728	138,793,562	(131,013)	(1,236,457)	(1,367,470)
Regular programs - home instruction:						
Salaries of teachers	1,013,698	-	1,013,698	(476,173)	-	(476,173)
Other purchased services (400-500 series)	282,469	-	282,469	60,327	-	60,327
Total regular programs - home instruction	1,296,167	-	1,296,167	(415,846)	-	(415,846)
Regular programs - undistributed instruction:						
Other salaries for instruction	1,431,750	3,724,201	5,155,951	349,593	(202,295)	147,298
Purchased professional - educational services:	61,273	190,075	251,348	(1,249)	(3,632)	(4,881)
Purchased professional - technical service:	-	40,000	40,000	-	(25,000)	(25,000)
Other purchased services (400-500 series)	2,608,912	1,104,777	3,713,689	614,697	218,970	833,667
Travel	-	-	-	6,977	16,303	23,280
General supplies	1,345,688	4,132,324	5,478,012	(613,118)	29,989	(583,129)
Computers - instructional	7,488	683,607	691,095	77,619	(161,499)	(83,880)
Textbooks	982,544	487,335	1,469,879	226,344	27,186	253,530
Other objects	82,845	361,980	444,825	12,063	(39,810)	(27,747)
Miscellaneous expenditures	1,625	33,157	34,782	750	(300)	450
Total regular programs - undistributed instruction	6,522,125	10,757,456	17,279,581	673,676	(140,088)	533,588
Total regular programs	17,151,126	140,218,184	157,369,310	126,817	(1,376,545)	(1,249,728)
Special education:						
Cognitive - mild:						
Salaries of teachers	26,500	424,800	451,300	(23,232)	2,708	(20,524)
Other salaries for instruction	250	309,698	309,948	(250)	(95,265)	(95,515)
General supplies	-	17,833	17,833	-	(1,177)	(1,177)
Total cognitive - mild	26,750	752,331	779,081	(23,482)	(93,734)	(117,216)
Cognitive - moderate:						
Salaries of teachers	-	745,571	745,571	-	(56,758)	(56,758)
Other salaries for instruction	250	267,258	267,508	(250)	1,830	1,580
General supplies	-	7,409	7,409	629	-	629
Other objects	-	750	750	-	-	-
Total cognitive - moderate	250	1,020,988	1,021,238	379	(54,928)	(54,549)

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
\$ 114,404,361	\$ -	\$ 114,404,361	\$ 114,404,361	\$ -	\$ 114,404,361
46,003	-	46,003	199,739	-	199,739
-	-	-	136,648	-	136,648
1,926,437	-	1,926,437	3,099,622	-	3,099,622
116,376,801	-	116,376,801	117,840,370	-	117,840,370
1,006,434	-	1,006,434	1,001,249	-	1,001,249
1,006,434	-	1,006,434	1,001,249	-	1,001,249
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
114,452,160	-	114,452,160	114,452,158	-	114,452,158
306,070	-	306,070	306,070	-	306,070
306,070	-	306,070	306,070	-	306,070
308,600	-	308,600	308,600	-	308,600
1,785,679	-	1,785,679	2,876,004	-	2,876,004
-	-	-	154,860	-	154,860
-	-	-	26,283,865	-	26,283,865
-	-	-	21,900,438	-	21,900,438
-	-	-	37,687	-	37,687
-	-	-	17,712,464	-	17,712,464
420,565,569	-	420,565,569	487,745,206	-	487,745,206
537,948,804	-	537,948,804	606,586,825	-	606,586,825
70,573	7,975,197	8,045,770	70,568	7,926,114	7,996,682
5,059,017	58,876,632	63,935,649	5,052,232	58,476,320	63,528,552
530,169	25,425,813	25,955,982	527,820	24,947,607	25,475,427
3,542,062	35,946,629	39,488,691	3,533,095	33,023,242	36,556,337
9,201,821	128,224,271	137,426,092	9,183,715	124,373,283	133,556,998
537,525	-	537,525	537,072	-	537,072
342,796	-	342,796	168,555	-	168,555
880,321	-	880,321	705,627	-	705,627
1,781,343	3,521,906	5,303,249	1,778,061	3,245,898	5,023,959
60,024	186,443	246,467	33,813	169,559	203,372
-	15,000	15,000	-	11,542	11,542
3,223,609	1,323,747	4,547,356	3,177,701	1,156,361	4,334,062
6,977	16,303	23,280	6,826	11,703	18,529
732,570	4,162,313	4,894,883	629,996	3,807,297	4,437,293
85,107	522,108	607,215	78,448	502,854	581,302
1,208,888	514,521	1,723,409	1,202,268	444,955	1,647,223
94,908	322,170	417,078	92,510	258,477	350,987
2,375	32,857	35,232	1,219	27,757	28,976
7,195,801	10,617,368	17,813,169	7,000,842	9,636,403	16,637,245
17,277,943	138,841,639	156,119,582	16,890,184	134,009,686	150,899,870
3,268	427,508	430,776	3,268	419,368	422,636
-	214,433	214,433	-	214,433	214,433
-	16,656	16,656	-	16,388	16,388
3,268	658,597	661,865	3,268	650,189	653,457
-	688,813	688,813	-	683,349	683,349
-	269,088	269,088	-	269,088	269,088
629	7,409	8,038	-	7,138	7,138
-	750	750	-	680	680
629	966,060	966,689	-	960,255	960,255

JERSEY CITY PUBLIC SCHOOLS
Combining Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2017

	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
Learning/language disabilities						
Salaries of teachers	\$ 41,000	\$ 4,596,534	\$ 4,637,534	\$ 97,868	\$ 152,936	\$ 250,804
Other salaries for instruction	1,250	2,321,041	2,322,291	(250)	(78,798)	(79,048)
Other purchased services (400-500 series)	-	1,000	1,000	-	(59)	(59)
General supplies	-	39,015	39,015	-	(4,317)	(4,317)
Computers	-	15,123	15,123	-	(15,000)	(15,000)
Total learning/language disability	42,250	6,972,713	7,014,963	97,618	54,762	152,380
Auditory impairments						
Salaries of teachers	2,750	143,460	146,210	(2,750)	4,008	1,258
Total Auditory Impairments	2,750	143,460	146,210	(2,750)	4,008	1,258
Behavioral disabilities						
Salaries of teachers	457,520	939,460	1,396,980	27,926	20,649	48,575
Other salaries for instruction	500	434,130	434,630	(500)	(5,634)	(6,134)
Purchased professional educational services:	-	-	-	-	-	-
Other purchased services (400-500 series)	-	-	-	-	-	-
General supplies	-	6,317	6,317	-	-	-
Total behavioral disability:	458,020	1,379,907	1,837,927	27,426	15,015	42,441
Multiple disabilities						
Salaries of teachers	5,250	170,975	176,225	(5,250)	(48,508)	(53,758)
Other salaries for instruction	-	39,966	39,966	-	-	-
General supplies	-	2,894	2,894	-	-	-
Total multiple disability:	5,250	213,835	219,085	(5,250)	(48,508)	(53,758)
Resource room/resource center:						
Salaries of teachers	1,598,656	32,541,893	34,140,549	341,295	200,188	541,483
Other salaries for instruction	2,250	1,320,248	1,322,498	(2,250)	172,258	170,008
Other purchased services (400-500 series)	504,740	-	504,740	(26,111)	-	(26,111)
General supplies	30,000	30,432	60,432	(30,000)	(562)	(30,562)
Other objects	-	-	-	94,521	-	94,521
Total resource room/resource center	2,135,646	33,892,573	36,028,219	377,455	371,884	749,339
Autism:						
Salaries of teachers	263,004	5,392,202	5,655,206	28,684	39,949	68,633
Other salaries for instruction	217,164	3,069,557	3,286,721	(21,941)	(145,727)	(167,668)
Purchased professional - educational services:	21,854	-	21,854	(11,200)	-	(11,200)
General supplies	-	18,407	18,407	12,116	(4,068)	8,048
Computers	-	2,000	2,000	-	281	281
Textbooks	-	1,000	1,000	-	-	-
Total autism	502,022	8,483,166	8,985,188	7,659	(109,565)	(101,906)
Preschool disabilities - full - time						
Salaries of teachers	1,193,384	-	1,193,384	(92,116)	-	(92,116)
Other salaries for instruction	742,575	-	742,575	(61,758)	-	(61,758)
Total preschool disabilities - full - time	1,935,959	-	1,935,959	(153,874)	-	(153,874)
Total special education - instruction	5,108,897	52,858,973	57,967,870	325,181	138,934	464,115
Bilingual education						
Salaries of teachers	47,500	10,812,385	10,859,885	(3,178)	597,969	594,791
Other salaries for instruction	223,500	894,095	1,117,595	91,886	(10,461)	81,425
Other purchased services (400-500 series)	16,150	800	16,950	(14,250)	-	(14,250)
General supplies	14,000	72,639	86,639	(7,000)	6,647	(353)
Textbooks	76,308	4,386	80,694	162,804	(1,148)	161,656
Other objects	2,000	-	2,000	(1,500)	-	(1,500)
Total bilingual education	379,458	11,784,305	12,163,763	228,762	593,007	821,769
Other instructional:						
School-sponsored cocurricular activities:						
Salaries	227,042	282,787	509,829	(37,582)	33,105	(4,477)
Other purchase services (300-500 series)	68,735	10,000	78,735	8,316	(7,590)	726
Supplies and materials	3,260	4,500	7,760	(3,260)	(233)	(3,493)
Other Objects	10,310	1,000	11,310	2,311	(150)	2,161
School-sponsored athletics:						
Salaries	1,538,546	-	1,538,546	313,648	-	313,648
Purchased services (300-500 series)	1,120,856	-	1,120,856	(238,643)	-	(238,643)
Travel	-	-	-	946	-	946
General supplies	334,799	-	334,799	211,083	-	211,083
Other objects	33,998	-	33,998	1,152	-	1,152
Total other instructional	3,337,546	298,287	3,635,833	257,971	25,132	283,103
Total - instruction	25,977,027	205,159,749	231,136,776	938,731	(619,472)	319,259

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
\$ 138,868	\$ 4,749,470	\$ 4,888,338	\$ 138,868	\$ 4,586,456	\$ 4,725,324
1,000	2,242,243	2,243,243	1,000	2,222,828	2,223,828
-	941	941	-	462	462
-	34,698	34,698	-	32,773	32,773
-	123	123	-	-	-
<u>139,868</u>	<u>7,027,475</u>	<u>7,167,343</u>	<u>139,868</u>	<u>6,842,519</u>	<u>6,982,387</u>
-	147,468	147,468	-	147,468	147,468
-	147,468	147,468	-	147,468	147,468
485,446	960,109	1,445,555	485,444	960,109	1,445,553
-	428,496	428,496	-	410,677	410,677
-	-	-	-	-	-
-	-	-	-	-	-
-	6,317	6,317	-	5,243	5,243
<u>485,446</u>	<u>1,394,922</u>	<u>1,880,368</u>	<u>485,444</u>	<u>1,376,029</u>	<u>1,861,473</u>
-	122,467	122,467	-	115,122	115,122
-	39,966	39,966	-	-	-
-	2,894	2,894	-	1,122	1,122
-	165,327	165,327	-	116,244	116,244
1,939,951	32,742,081	34,682,032	1,927,536	31,295,885	33,223,421
-	1,492,506	1,492,506	-	1,336,150	1,336,150
478,629	-	478,629	430,798	-	430,798
-	29,870	29,870	-	27,863	27,863
94,521	-	94,521	94,521	-	94,521
<u>2,513,101</u>	<u>34,264,457</u>	<u>36,777,558</u>	<u>2,452,855</u>	<u>32,659,898</u>	<u>35,112,753</u>
291,688	5,432,151	5,723,839	291,688	5,253,055	5,544,743
195,223	2,923,830	3,119,053	195,222	2,832,570	3,027,792
10,654	-	10,654	-	-	-
12,116	14,339	26,455	9,960	12,147	22,107
-	2,281	2,281	-	2,281	2,281
-	1,000	1,000	-	-	-
<u>509,681</u>	<u>8,373,601</u>	<u>8,883,282</u>	<u>496,870</u>	<u>8,100,053</u>	<u>8,596,923</u>
1,101,268	-	1,101,268	1,101,267	-	1,101,267
680,817	-	680,817	680,065	-	680,065
<u>1,782,085</u>	<u>-</u>	<u>1,782,085</u>	<u>1,781,332</u>	<u>-</u>	<u>1,781,332</u>
5,434,078	52,997,907	58,431,985	5,359,637	50,852,655	56,212,292
44,322	11,410,354	11,454,676	44,322	11,203,317	11,247,639
315,386	883,634	1,199,020	315,386	819,978	1,135,364
1,900	800	2,700	1,750	-	1,750
7,000	79,286	86,286	6,917	73,116	80,033
239,112	3,238	242,350	237,713	2,580	240,293
500	-	500	453	-	453
<u>608,220</u>	<u>12,377,312</u>	<u>12,985,532</u>	<u>606,541</u>	<u>12,098,991</u>	<u>12,705,532</u>
189,460	315,892	505,352	189,191	288,066	477,257
77,051	2,410	79,461	75,881	2,410	78,291
-	4,267	4,267	-	3,843	3,843
12,621	850	13,471	10,911	600	11,511
1,852,194	-	1,852,194	1,852,084	-	1,852,084
882,213	-	882,213	735,457	-	735,457
946	-	946	-	-	-
545,882	-	545,882	529,321	-	529,321
35,150	-	35,150	35,150	-	35,150
<u>3,595,517</u>	<u>323,419</u>	<u>3,918,936</u>	<u>3,427,995</u>	<u>294,919</u>	<u>3,722,914</u>
26,915,758	204,540,277	231,456,035	26,284,357	197,256,251	223,540,608

JERSEY CITY PUBLIC SCHOOLS
Combining Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2017

	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
Undistributed expenditures - instruction:						
Tuition to other LEA's within the state - regular	\$ 176,372	\$ -	\$ 176,372	\$ 44,183	\$ -	\$ 44,183
Tuition to other LEA's within the state - special	1,506,799	-	1,506,799	191,927	-	191,927
Tuition to CSSD & regional day schools	1,586,081	-	1,586,081	14,199	-	14,199
Tuition to private schools for the handicapped-within state	16,237,508	-	16,237,508	640,286	-	640,286
Tuition - state facilities	802,878	-	802,878	(81,508)	-	(81,508)
Tuition - other	40,973	-	40,973	62,829	-	62,829
Total undistributed expenditures - instruction	<u>20,350,611</u>	<u>-</u>	<u>20,350,611</u>	<u>871,916</u>	<u>-</u>	<u>871,916</u>
Attendance and social work services:						
Salaries	62,254	175,998	238,252	(29,656)	32,563	2,907
Family/parent liaison salary	122,151	1,181,910	1,304,061	15,057	(33,885)	(18,828)
Travel	600	-	600	-	-	-
Miscellaneous purchased services:	1,500	-	1,500	500	-	500
Supplies and materials	10,141	4,150	14,291	(2,500)	(2,745)	(5,245)
Total attendance and social work services	<u>197,146</u>	<u>1,362,058</u>	<u>1,559,204</u>	<u>(17,099)</u>	<u>(4,067)</u>	<u>(21,166)</u>
Health services:						
Salaries	449,629	4,376,956	4,826,585	(184,095)	(48,078)	(232,173)
Purchased professional and technical service:	1,197,515	-	1,197,515	56,687	-	56,687
Purchased professional -educational services:	-	-	-	256,114	-	256,114
Other purchased services (400-500 series)	462,715	-	462,715	(179,715)	-	(179,715)
Supplies and materials	53,650	63,485	117,135	(52,674)	(13,329)	(66,003)
Total health services	<u>2,163,509</u>	<u>4,440,441</u>	<u>6,603,950</u>	<u>(103,683)</u>	<u>(61,407)</u>	<u>(165,090)</u>
Other support services - students-related services:						
Salaries	2,408,622	-	2,408,622	(115,801)	-	(115,801)
Purchased professional - educational services:	2,262,682	-	2,262,682	374,989	-	374,989
Total other support services - students-related services	<u>4,671,304</u>	<u>-</u>	<u>4,671,304</u>	<u>259,188</u>	<u>-</u>	<u>259,188</u>
Other support services - students-extra services:						
Other salaries for instruction	1,890,060	-	1,890,060	227,315	-	227,315
Total other support services - students-extra services	<u>1,890,060</u>	<u>-</u>	<u>1,890,060</u>	<u>227,315</u>	<u>-</u>	<u>227,315</u>
Other support services - students-regular:						
Salaries of other professional staff	240,510	7,606,837	7,847,347	(45,562)	(93,565)	(139,127)
Other salaries	58,984	1,054,890	1,113,874	(58,984)	(118,056)	(177,040)
Purchased professional - educational services:	-	825	825	-	-	-
Other purchased services (400-500 series)	2,500	500	3,000	(908)	-	(908)
Travel	-	297	297	-	860	860
Supplies and materials	5,500	150,989	156,489	(1,000)	(37,583)	(38,583)
Other objects	250	500	750	-	(500)	(500)
Total other support services - students-regular	<u>307,744</u>	<u>8,814,838</u>	<u>9,122,582</u>	<u>(106,454)</u>	<u>(248,844)</u>	<u>(355,298)</u>
Other support services - students - special services:						
Salaries of other professional staff	13,750,384	-	13,750,384	(444,444)	-	(444,444)
Purchased professional - educational services:	371,616	-	371,616	(19,616)	-	(19,616)
Supplies and materials	89,000	-	89,000	(17,829)	-	(17,829)
Total other support services - students-special services	<u>14,211,000</u>	<u>-</u>	<u>14,211,000</u>	<u>(481,889)</u>	<u>-</u>	<u>(481,889)</u>
Improvement of instructional services						
Salaries of supervisors of instructions	5,449,963	-	5,449,963	(193,151)	-	(193,151)
Salaries of other professional staff	253,250	-	253,250	(110,564)	-	(110,564)
Salaries of secretarial and clerical assistant	2,187,548	-	2,187,548	(102,941)	-	(102,941)
Other salaries	150,531	-	150,531	(3,000)	-	(3,000)
Other purchased services (400-500 series)	52,037	-	52,037	(16,776)	-	(16,776)
Travel	30,986	-	30,986	4,097	-	4,097
Supplies and materials	119,770	-	119,770	(59,683)	-	(59,683)
Computers	35,000	-	35,000	16,162	-	16,162
Other objects	21,000	-	21,000	(3,906)	-	(3,906)
Total improvement of instructional services:	<u>8,300,085</u>	<u>-</u>	<u>8,300,085</u>	<u>(469,762)</u>	<u>-</u>	<u>(469,762)</u>
Educational media services/school library						
Salaries	11,950	3,202,682	3,214,632	(2,510)	20,374	17,864
Other salaries for instruction	-	157,420	157,420	-	(40,555)	(40,555)
Salaries of technology coordinators	202,806	-	202,806	175	-	175
Purchased professional - technical service:	281,000	-	281,000	(53,552)	-	(53,552)
Purchased Technical services:	515,000	-	515,000	101,190	-	101,190
Other purchased services (400-500 series)	450,588	31,886	482,474	(273,905)	(6,849)	(280,754)
Supplies and materials	321,796	156,220	478,016	(178,126)	(28,263)	(206,389)
Computers	-	41,264	41,264	-	8,411	8,411
Other objects	-	400	400	-	(213)	(213)
Total educational media services/school library	<u>1,783,140</u>	<u>3,589,872</u>	<u>5,373,012</u>	<u>(406,728)</u>	<u>(47,095)</u>	<u>(453,823)</u>

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
\$ 220,555	\$ -	\$ 220,555	\$ 151,745	\$ -	\$ 151,745
1,698,726	-	1,698,726	1,620,332	-	1,620,332
1,600,280	-	1,600,280	1,528,137	-	1,528,137
16,877,794	-	16,877,794	15,702,747	-	15,702,747
721,370	-	721,370	721,370	-	721,370
103,802	-	103,802	102,641	-	102,641
<u>21,222,527</u>	<u>-</u>	<u>21,222,527</u>	<u>19,826,972</u>	<u>-</u>	<u>19,826,972</u>
32,598	208,561	241,159	28,637	167,115	195,752
137,208	1,148,025	1,285,233	137,208	1,133,506	1,270,714
600	-	600	-	-	-
2,000	-	2,000	2,000	-	2,000
7,641	1,405	9,046	7,577	1,340	8,917
<u>180,047</u>	<u>1,357,991</u>	<u>1,538,038</u>	<u>175,422</u>	<u>1,301,961</u>	<u>1,477,383</u>
265,534	4,328,878	4,594,412	265,489	4,266,130	4,531,619
1,254,202	-	1,254,202	1,052,484	-	1,052,484
256,114	-	256,114	255,024	-	255,024
283,000	-	283,000	142,803	-	142,803
976	50,156	51,132	452	47,430	47,882
<u>2,059,826</u>	<u>4,379,034</u>	<u>6,438,860</u>	<u>1,716,252</u>	<u>4,313,560</u>	<u>6,029,812</u>
2,292,821	-	2,292,821	2,292,637	-	2,292,637
2,637,671	-	2,637,671	2,525,763	-	2,525,763
<u>4,930,492</u>	<u>-</u>	<u>4,930,492</u>	<u>4,818,400</u>	<u>-</u>	<u>4,818,400</u>
2,117,375	-	2,117,375	2,117,366	-	2,117,366
<u>2,117,375</u>	<u>-</u>	<u>2,117,375</u>	<u>2,117,366</u>	<u>-</u>	<u>2,117,366</u>
194,948	7,513,272	7,708,220	187,098	7,217,201	7,404,299
-	936,834	936,834	-	877,074	877,074
-	825	825	-	825	825
1,592	500	2,092	1,503	-	1,503
-	1,157	1,157	-	802	802
4,500	113,406	117,906	3,395	50,788	54,183
250	-	250	185	-	185
<u>201,290</u>	<u>8,565,994</u>	<u>8,767,284</u>	<u>192,181</u>	<u>8,146,690</u>	<u>8,338,871</u>
13,305,940	-	13,305,940	13,305,929	-	13,305,929
352,000	-	352,000	316,011	-	316,011
71,171	-	71,171	69,141	-	69,141
<u>13,729,111</u>	<u>-</u>	<u>13,729,111</u>	<u>13,691,081</u>	<u>-</u>	<u>13,691,081</u>
5,256,812	-	5,256,812	5,203,634	-	5,203,634
142,686	-	142,686	142,436	-	142,436
2,084,607	-	2,084,607	2,066,491	-	2,066,491
147,531	-	147,531	146,600	-	146,600
35,261	-	35,261	31,324	-	31,324
35,083	-	35,083	30,461	-	30,461
60,087	-	60,087	57,172	-	57,172
51,162	-	51,162	51,062	-	51,062
17,094	-	17,094	17,094	-	17,094
<u>7,830,323</u>	<u>-</u>	<u>7,830,323</u>	<u>7,746,274</u>	<u>-</u>	<u>7,746,274</u>
9,440	3,223,056	3,232,496	9,440	3,068,261	3,077,701
-	116,865	116,865	-	112,421	112,421
202,981	-	202,981	202,981	-	202,981
227,448	-	227,448	213,111	-	213,111
616,190	-	616,190	616,190	-	616,190
176,683	25,037	201,720	174,457	24,413	198,870
143,670	127,957	271,627	120,271	100,992	221,263
-	49,675	49,675	-	25,640	25,640
-	187	187	-	187	187
<u>1,376,412</u>	<u>3,542,777</u>	<u>4,919,189</u>	<u>1,336,450</u>	<u>3,331,914</u>	<u>4,668,364</u>

JERSEY CITY PUBLIC SCHOOLS
Combining Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2017

	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
Instruction staff training services						
Other purchased professional services - educationa	\$ 503,464	\$ 167,361	\$ 670,825	\$ (196,566)	\$ (28,302)	\$ (224,868)
Other purchased services (400-500 series)	428,714	15,500	444,214	(200,848)	(14,345)	(215,193)
Travel	-	-	-	-	1,200	1,200
Supplies and materials:	5,000	5,522	10,522	11,957	-	11,957
Computers	18,074	-	18,074	(4,736)	-	(4,736)
Other objects	1,500	-	1,500	-	-	-
Total instruction staff training service:	<u>956,752</u>	<u>188,383</u>	<u>1,145,135</u>	<u>(390,193)</u>	<u>(41,447)</u>	<u>(431,640)</u>
Support services - general administration:						
Salaries	3,884,810	-	3,884,810	(495,959)	-	(495,959)
Salaries of secretarial and clerical assistant	467,763	-	467,763	(67,393)	-	(67,393)
Legal salaries	438,717	-	438,717	15,000	-	15,000
Legal services	1,142,050	-	1,142,050	(25,000)	-	(25,000)
Audit Fees	212,280	-	212,280	-	-	-
Other purchased professional services:	91,753	-	91,753	(54,122)	-	(54,122)
Purchased Technical services:	11,700	-	11,700	(9,000)	-	(9,000)
Other purchased services (400-500 series)	38,755	-	38,755	13,350	-	13,350
Communications/telephone	1,139,101	-	1,139,101	(121,215)	-	(121,215)
Board of education other purchased services	24,550	-	24,550	(1,000)	-	(1,000)
Travel	19,686	-	19,686	5,886	-	5,886
Miscellaneous purchased services:	2,476,948	-	2,476,948	11,339	-	11,339
Supplies and materials:	252,041	-	252,041	(84,147)	-	(84,147)
Computers	22,938	-	22,938	(933)	-	(933)
Judgments against the school district	260,000	-	260,000	(18,000)	-	(18,000)
Miscellaneous expenditure:	172,992	-	172,992	(46,614)	-	(46,614)
Board of education membership dues and fees	26,663	-	26,663	1,909	-	1,909
Total support services - general administration	<u>10,703,336</u>	<u>-</u>	<u>10,703,336</u>	<u>(896,488)</u>	<u>-</u>	<u>(896,488)</u>
Support services - school administration:						
Salaries of principals/assistant principal	504,698	12,133,142	12,637,840	(124,797)	12,261	(112,536)
Salaries of secretarial and clerical assistant	172,036	6,727,174	6,899,210	84,678	(268,089)	(183,411)
Other salaries	-	154,978	154,978	600	(37,907)	(37,307)
Other professional and technical service:	-	7,000	7,000	-	(3,000)	(3,000)
Other purchased services (400-500 series)	36,023	640,959	676,982	(6,295)	(23,359)	(29,654)
Travel	-	2,740	2,740	8,053	1,870	9,923
Supplies and materials:	17,500	481,731	499,231	6,367	(89,157)	(82,790)
Computers	-	68,500	68,500	-	(20,605)	(20,605)
Other objects	-	13,189	13,189	-	(1,902)	(1,902)
Total support services - school administration	<u>730,257</u>	<u>20,229,413</u>	<u>20,959,670</u>	<u>(31,394)</u>	<u>(429,888)</u>	<u>(461,282)</u>
Central services:						
Salaries	5,255,716	-	5,255,716	(425,053)	-	(425,053)
Purchased professional services:	175,655	-	175,655	11,000	-	11,000
Computers	30,440	-	30,440	-	-	-
Miscellaneous purchased services (300-500 series)	1,266,019	-	1,266,019	(217,499)	-	(217,499)
Supplies and materials:	689,173	-	689,173	(87,301)	-	(87,301)
Travel	56,455	-	56,455	(11,000)	-	(11,000)
Other objects	37,281	-	37,281	750	-	750
Total central services:	<u>7,510,739</u>	<u>-</u>	<u>7,510,739</u>	<u>(729,103)</u>	<u>-</u>	<u>(729,103)</u>
Administrative Information Technology						
Salaries	1,759,446	-	1,759,446	4,204	-	4,204
Purchased profession services	38,941	-	38,941	(10)	-	(10)
Purchased technical services:	1,536,065	-	1,536,065	(333,877)	-	(333,877)
Other purchased services (400-500 series)	13,345	-	13,345	-	-	-
Travel	3,000	-	3,000	-	-	-
Miscellaneous purchased services:	26,652	-	26,652	9,718	-	9,718
Supplies and materials:	55,181	-	55,181	7,815	-	7,815
Computers	100,000	-	100,000	(55,459)	-	(55,459)
Other objects	1,366	-	1,366	-	-	-
Total administrative information technology	<u>3,533,996</u>	<u>-</u>	<u>3,533,996</u>	<u>(367,609)</u>	<u>-</u>	<u>(367,609)</u>
Required maintenance for school facilities						
Salaries	4,519,079	-	4,519,079	1,217,685	-	1,217,685
Cleaning, repair and maintenance service	8,583,041	-	8,583,041	(51,976)	-	(51,976)
General supplies	1,044,176	-	1,044,176	(34,777)	-	(34,777)
Total required maintenance for school facilities	<u>14,146,296</u>	<u>-</u>	<u>14,146,296</u>	<u>1,130,932</u>	<u>-</u>	<u>1,130,932</u>

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
\$ 306,898	\$ 139,059	\$ 445,957	\$ 87,920	\$ 101,948	\$ 189,868
227,866	1,155	229,021	219,571	655	220,226
-	1,200	1,200	-	1,200	1,200
16,957	5,522	22,479	16,258	2,487	18,745
13,338	-	13,338	13,296	-	13,296
1,500	-	1,500	1,500	-	1,500
<u>566,559</u>	<u>146,936</u>	<u>713,495</u>	<u>338,545</u>	<u>106,290</u>	<u>444,835</u>
3,388,851	-	3,388,851	3,352,773	-	3,352,773
400,370	-	400,370	365,185	-	365,185
453,717	-	453,717	435,637	-	435,637
1,117,050	-	1,117,050	781,019	-	781,019
212,280	-	212,280	182,955	-	182,955
37,631	-	37,631	27,908	-	27,908
2,700	-	2,700	1,945	-	1,945
52,105	-	52,105	45,106	-	45,106
1,017,886	-	1,017,886	927,071	-	927,071
23,550	-	23,550	169	-	169
25,572	-	25,572	10,684	-	10,684
2,488,287	-	2,488,287	2,348,105	-	2,348,105
167,894	-	167,894	115,435	-	115,435
22,005	-	22,005	7,471	-	7,471
242,000	-	242,000	5,500	-	5,500
126,378	-	126,378	58,896	-	58,896
28,572	-	28,572	27,746	-	27,746
<u>9,806,848</u>	<u>-</u>	<u>9,806,848</u>	<u>8,693,605</u>	<u>-</u>	<u>8,693,605</u>
379,901	12,145,403	12,525,304	231,713	11,711,246	11,942,959
256,714	6,459,085	6,715,799	244,750	5,946,442	6,191,192
600	117,071	117,671	-	72,726	72,726
-	4,000	4,000	-	4,000	4,000
29,728	617,600	647,328	24,414	552,458	576,872
8,053	4,610	12,663	7,679	4,135	11,814
23,867	392,574	416,441	18,499	376,106	394,605
-	47,895	47,895	-	44,980	44,980
-	11,287	11,287	-	9,155	9,155
<u>698,863</u>	<u>19,799,525</u>	<u>20,498,388</u>	<u>527,055</u>	<u>18,721,248</u>	<u>19,248,303</u>
4,830,663	-	4,830,663	4,826,629	-	4,826,629
186,655	-	186,655	129,622	-	129,622
30,440	-	30,440	8,668	-	8,668
1,048,520	-	1,048,520	597,280	-	597,280
601,872	-	601,872	327,345	-	327,345
45,455	-	45,455	14,538	-	14,538
38,031	-	38,031	16,241	-	16,241
<u>6,781,636</u>	<u>-</u>	<u>6,781,636</u>	<u>5,920,323</u>	<u>-</u>	<u>5,920,323</u>
1,763,650	-	1,763,650	1,751,336	-	1,751,336
38,931	-	38,931	38,931	-	38,931
1,202,188	-	1,202,188	745,970	-	745,970
13,345	-	13,345	13,345	-	13,345
3,000	-	3,000	-	-	-
36,370	-	36,370	36,158	-	36,158
62,996	-	62,996	59,680	-	59,680
44,541	-	44,541	36,472	-	36,472
1,366	-	1,366	1,366	-	1,366
<u>3,166,387</u>	<u>-</u>	<u>3,166,387</u>	<u>2,683,258</u>	<u>-</u>	<u>2,683,258</u>
5,736,764	-	5,736,764	5,689,638	-	5,689,638
8,531,065	-	8,531,065	7,397,751	-	7,397,751
1,009,399	-	1,009,399	889,769	-	889,769
<u>15,277,228</u>	<u>-</u>	<u>15,277,228</u>	<u>13,977,158</u>	<u>-</u>	<u>13,977,158</u>

JERSEY CITY PUBLIC SCHOOLS
Combining Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2017

	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
Other operating and maintenance of plant services						
Salaries	\$ 17,849,802	\$ -	\$ 17,849,802	\$ (57,862)	\$ -	\$ (57,862)
Purchased professional and technical service:	747,890	-	747,890	369,159	-	369,159
Cleaning, repair and maintenance service	1,242,344	-	1,242,344	(87,968)	-	(87,968)
Rental of land and buildings other than lease purchas	909,787	-	909,787	(319,065)	-	(319,065)
Other purchased property	2,267,469	-	2,267,469	117,201	-	117,201
Insurance	2,292,443	-	2,292,443	(54,900)	-	(54,900)
Travel	85,000	-	85,000	(83,844)	-	(83,844)
Miscellaneous purchased service:	4,623,288	-	4,623,288	(844,030)	-	(844,030)
Warehouse supplies	1,048,375	-	1,048,375	429,887	-	429,887
Natural gas	1,144,378	-	1,144,378	832,588	-	832,588
Electricity	6,848,486	-	6,848,486	(1,189,398)	-	(1,189,398)
Oil	1,687,828	-	1,687,828	(740,001)	-	(740,001)
Total other operating and maintenance of plant services	40,747,090	-	40,747,090	(1,628,233)	-	(1,628,233)
Care and upkeep of grounds:						
Salaries	467,639	-	467,639	18,729	-	18,729
Total care and upkeep of grounds	467,639	-	467,639	18,729	-	18,729
Security:						
Salaries	2,629,048	6,028,231	8,657,279	(324,930)	15,827	(309,103)
Purchase professional and technical service:	-	-	-	1,250	-	1,250
Cleaning, repair and maintenance service	258,956	-	258,956	(69,543)	-	(69,543)
General supplies	85,225	345,783	431,008	2,290	(6,999)	(4,709)
Computers-Instructional	6,030	-	6,030	6,628	-	6,628
Total security	2,979,259	6,374,014	9,353,273	(384,305)	8,828	(375,477)
Student transportation services:						
Salaries for pupil transportation - (between home and school) - regular	1,744,324	-	1,744,324	182,633	-	182,633
Salaries for pupil transportation - (between home and school) - special	103,039	-	103,039	3,408	-	3,408
Salaries for pupil transportation - (other than bet. home & school)	620,713	-	620,713	68,045	-	68,045
Purchased professional - technical service:	15,000	-	15,000	(2,600)	-	(2,600)
Cleaning, repair and maintenance service	313,116	-	313,116	45,884	-	45,884
General supplies	146,614	-	146,614	(92,523)	-	(92,523)
Contracted services - aid in lieu of payments - nonpublic school	802,237	-	802,237	(49,251)	-	(49,251)
Contracted services - (between home and school) - vendors	971,350	-	971,350	(24,275)	-	(24,275)
Contracted services - (other than between home and school) - vendors	227,830	325,020	552,850	11,004	2,497	13,501
Contracted services - (special education students) - vendors	10,826,923	-	10,826,923	1,417,200	-	1,417,200
Contracted services - (Special education students) - joint agreement	650,885	-	650,885	(6,137)	-	(6,137)
Travel	2,000	-	2,000	(1,189)	-	(1,189)
Miscellaneous purchased services - transportation	18,774	-	18,774	3,000	-	3,000
Miscellaneous purchased services	3,750	-	3,750	(2,850)	-	(2,850)
Total student transportation services	16,454,555	325,020	16,779,575	1,544,349	2,497	1,546,846
Allocated employee benefits						
Regular programs - instruction:						
Unused vacation payment to terminated/retired staff	15,125	-	15,125	(3,914)	-	(3,914)
Social Security contribution	587,710	-	587,710	261,998	-	261,998
Other retirement contributions	608,200	-	608,200	(133,000)	-	(133,000)
Health benefits	710,879	-	710,879	200,609	-	200,609
Tuition reimbursement	400,000	-	400,000	88,775	-	88,775
Unused sick payment to terminated/retired staff	290,000	-	290,000	786,556	-	786,556
Total regular programs - instruction	2,611,914	-	2,611,914	1,201,024	-	1,201,024
Special programs - instruction:						
Unused vacation payment to terminated/retired staff	-	-	-	28,713	-	28,713
Social Security contribution	128,733	-	128,733	5,427	-	5,427
Other retirement contributions	1,316,589	-	1,316,589	(196,803)	-	(196,803)
Health benefits	912,889	-	912,889	(27,416)	-	(27,416)
Unused sick payment to terminated/retired staff	100,000	-	100,000	77,879	-	77,879
Total special programs - instruction	2,458,211	-	2,458,211	(112,200)	-	(112,200)
Other instructional programs - instruction:						
Unused vacation payment to terminated/retired staff	-	-	-	7,181	-	7,181
Social Security contribution	155,800	-	155,800	(5,791)	-	(5,791)
Other retirement contributions	140,016	-	140,016	(16,764)	-	(16,764)
Unused sick payment to terminated/retired staff	30,000	-	30,000	20,849	-	20,849
Total other instructional programs - instruction	325,816	-	325,816	5,475	-	5,475

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
\$ 17,791,940	\$ -	\$ 17,791,940	\$ 17,755,063	\$ -	\$ 17,755,063
1,117,049	-	1,117,049	482,014	-	482,014
1,154,376	-	1,154,376	828,946	-	828,946
590,722	-	590,722	558,830	-	558,830
2,384,670	-	2,384,670	2,111,711	-	2,111,711
2,237,543	-	2,237,543	2,237,510	-	2,237,510
1,156	-	1,156	1,156	-	1,156
3,779,258	-	3,779,258	1,639,167	-	1,639,167
1,478,262	-	1,478,262	1,377,596	-	1,377,596
1,976,966	-	1,976,966	1,615,307	-	1,615,307
5,659,088	-	5,659,088	5,247,188	-	5,247,188
947,827	-	947,827	808,749	-	808,749
<u>39,118,857</u>	<u>-</u>	<u>39,118,857</u>	<u>34,663,237</u>	<u>-</u>	<u>34,663,237</u>
486,368	-	486,368	479,257	-	479,257
<u>486,368</u>	<u>-</u>	<u>486,368</u>	<u>479,257</u>	<u>-</u>	<u>479,257</u>
2,304,118	6,044,058	8,348,176	2,280,675	5,821,034	8,101,709
1,250	-	1,250	1,250	-	1,250
189,413	-	189,413	172,169	-	172,169
87,515	338,784	426,299	85,858	338,781	424,639
12,658	-	12,658	12,332	-	12,332
<u>2,594,954</u>	<u>6,382,842</u>	<u>8,977,796</u>	<u>2,552,284</u>	<u>6,159,815</u>	<u>8,712,099</u>
1,926,957	-	1,926,957	1,926,855	-	1,926,855
106,447	-	106,447	106,446	-	106,446
688,758	-	688,758	688,757	-	688,757
12,400	-	12,400	12,400	-	12,400
359,000	-	359,000	324,035	-	324,035
54,091	-	54,091	54,091	-	54,091
752,986	-	752,986	347,618	-	347,618
947,075	-	947,075	947,065	-	947,065
238,834	327,517	566,351	236,653	292,673	529,326
12,244,123	-	12,244,123	10,412,395	-	10,412,395
644,748	-	644,748	624,068	-	624,068
811	-	811	811	-	811
21,774	-	21,774	21,774	-	21,774
900	-	900	900	-	900
<u>17,998,904</u>	<u>327,517</u>	<u>18,326,421</u>	<u>15,703,868</u>	<u>292,673</u>	<u>15,996,541</u>
11,211	-	11,211	11,211	-	11,211
849,708	-	849,708	808,222	-	808,222
475,200	-	475,200	473,984	-	473,984
911,488	-	911,488	911,104	-	911,104
488,775	-	488,775	488,408	-	488,408
1,076,556	-	1,076,556	1,076,554	-	1,076,554
<u>3,812,938</u>	<u>-</u>	<u>3,812,938</u>	<u>3,769,483</u>	<u>-</u>	<u>3,769,483</u>
28,713	-	28,713	28,713	-	28,713
134,160	-	134,160	129,502	-	129,502
1,119,786	-	1,119,786	1,112,536	-	1,112,536
885,473	-	885,473	884,921	-	884,921
177,879	-	177,879	177,878	-	177,878
<u>2,346,011</u>	<u>-</u>	<u>2,346,011</u>	<u>2,333,550</u>	<u>-</u>	<u>2,333,550</u>
7,181	-	7,181	7,181	-	7,181
150,009	-	150,009	135,160	-	135,160
123,252	-	123,252	123,252	-	123,252
50,849	-	50,849	50,849	-	50,849
<u>331,291</u>	<u>-</u>	<u>331,291</u>	<u>316,442</u>	<u>-</u>	<u>316,442</u>

JERSEY CITY PUBLIC SCHOOLS
Combining Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2017

	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
Attendance and social work services:						
Unused vacation payment to terminated/retired staff	\$ 5,815	\$ -	\$ 5,815	\$ (4,728)	\$ -	\$ (4,728)
Social Security contribution	9,146	-	9,146	3,282	-	3,282
Other retirement contributions	224,303	-	224,303	(17,944)	-	(17,944)
Health benefits	44,268	-	44,268	(5,293)	-	(5,293)
Unused sick payment to terminated/retired staff	12,138	-	12,138	3,034	-	3,034
Total attendance and social work services	295,670	-	295,670	(21,649)	-	(21,649)
Health services:						
Unused vacation payment to terminated/retired staff	-	-	-	5,904	-	5,904
Social Security contribution	5,057	-	5,057	115	-	115
Health benefits	67,966	-	67,966	(25,730)	-	(25,730)
Unused sick payment to terminated/retired staff	-	-	-	1,700	-	1,700
Total health services	82,200	-	82,200	(27,188)	-	(27,188)
Central services:						
Unused vacation payment to terminated/retired staff	44,354	-	44,354	17,294	-	17,294
Social Security contribution	359,619	-	359,619	(42,366)	-	(42,366)
Other retirement contributions	724,993	-	724,993	(57,999)	-	(57,999)
Health benefits	1,059,311	-	1,059,311	(105,077)	-	(105,077)
Unused sick payment to terminated/retired staff	54,800	-	54,800	(50,150)	-	(50,150)
Total central services	2,243,077	-	2,243,077	(238,298)	-	(238,298)
Administrative information technology						
Social Security contribution	128,346	-	128,346	(341)	-	(341)
Other retirement contributions	246,795	-	246,795	(19,743)	-	(19,743)
Health benefits	290,689	-	290,689	59,594	-	59,594
Total administrative information technology	694,181	-	694,181	11,159	-	11,159
Other support student related services:						
Social Security contribution	2,811	-	2,811	7,115	-	7,115
Health benefits	391,093	-	391,093	33,045	-	33,045
Unused sick payment to terminated/retired staff	-	-	-	4,200	-	4,200
Total other support student related services	393,904	-	393,904	44,360	-	44,360
Other support services - extraordinary services:						
Unused vacation payment to terminated/retired staff	-	-	-	2,678	-	2,678
Social Security contribution	139,150	-	139,150	(4,374)	-	(4,374)
Other retirement contributions	286,363	-	286,363	(22,909)	-	(22,909)
Health benefits	874,404	-	874,404	69,842	-	69,842
Unused sick payment to terminated/retired staff	-	-	-	4,969	-	4,969
Total other support services - extraordinary services	1,299,917	-	1,299,917	50,206	-	50,206
Other support students - regular:						
Social Security contribution	7,371	-	7,371	12,644	-	12,644
Health benefits	48,449	-	48,449	(862)	-	(862)
Unused sick payment to terminated/retired staff	-	-	-	230,227	-	230,227
Total other support students - regular	55,820	-	55,820	242,009	-	242,009
Other support students - special:						
Social Security contribution	6,013	-	6,013	30,490	-	30,490
Health benefits	2,260,838	-	2,260,838	(101,352)	-	(101,352)
Unused sick payment to terminated/retired staff	-	-	-	8,500	-	8,500
Total other support students - special	2,266,851	-	2,266,851	(62,362)	-	(62,362)
Improvement of instruction services:						
Unused vacation payment to terminated/retired staff	21,797	-	21,797	12,583	-	12,583
Social Security contribution	195,245	-	195,245	(10,729)	-	(10,729)
Other retirement contributions	234,371	-	234,371	(18,749)	-	(18,749)
Health benefits	1,049,667	-	1,049,667	18,195	-	18,195
Tuition reimbursement	48,000	-	48,000	11,434	-	11,434
Unused sick payment to terminated/retired staff	1,300	-	1,300	71,176	-	71,176
Total improvement of instruction services	1,550,380	-	1,550,380	83,910	-	83,910
Educational media services/school library						
Social Security contribution	7,648	-	7,648	(213)	-	(213)
Other retirement contributions	45,988	-	45,988	(36,529)	-	(36,529)
Health benefits	15,766	-	15,766	895	-	895
Unused sick payment to terminated/retired staff	10,900	-	10,900	(9,550)	-	(9,550)
Total educational media services/school library	80,302	-	80,302	(45,397)	-	(45,397)
Instruction staff training services						
Social Security contribution	-	-	-	184	-	184
Total instruction staff training services	-	-	-	184	-	184

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
\$ 1,087	\$ -	\$ 1,087	\$ -	\$ -	\$ -
12,428	-	12,428	11,013	-	11,013
206,359	-	206,359	206,359	-	206,359
38,975	-	38,975	38,796	-	38,796
15,172	-	15,172	15,172	-	15,172
<u>274,021</u>	<u>-</u>	<u>274,021</u>	<u>271,340</u>	<u>-</u>	<u>271,340</u>
5,904	-	5,904	5,435	-	5,435
5,172	-	5,172	2,900	-	2,900
42,236	-	42,236	41,887	-	41,887
1,700	-	1,700	1,700	-	1,700
<u>55,012</u>	<u>-</u>	<u>55,012</u>	<u>51,922</u>	<u>-</u>	<u>51,922</u>
61,648	-	61,648	61,648	-	61,648
317,253	-	317,253	316,972	-	316,972
666,994	-	666,994	666,994	-	666,994
954,234	-	954,234	954,227	-	954,227
4,650	-	4,650	4,650	-	4,650
<u>2,004,779</u>	<u>-</u>	<u>2,004,779</u>	<u>2,004,491</u>	<u>-</u>	<u>2,004,491</u>
128,005	-	128,005	127,353	-	127,353
227,052	-	227,052	227,051	-	227,051
350,283	-	350,283	350,229	-	350,229
<u>705,340</u>	<u>-</u>	<u>705,340</u>	<u>704,633</u>	<u>-</u>	<u>704,633</u>
9,926	-	9,926	9,217	-	9,217
424,138	-	424,138	422,958	-	422,958
4,200	-	4,200	4,200	-	4,200
<u>438,264</u>	<u>-</u>	<u>438,264</u>	<u>436,375</u>	<u>-</u>	<u>436,375</u>
2,678	-	2,678	2,678	-	2,678
134,776	-	134,776	134,682	-	134,682
263,454	-	263,454	263,454	-	263,454
944,246	-	944,246	944,191	-	944,191
4,969	-	4,969	4,968	-	4,968
<u>1,350,123</u>	<u>-</u>	<u>1,350,123</u>	<u>1,349,973</u>	<u>-</u>	<u>1,349,973</u>
20,015	-	20,015	18,686	-	18,686
47,587	-	47,587	47,385	-	47,385
230,227	-	230,227	230,226	-	230,226
<u>297,829</u>	<u>-</u>	<u>297,829</u>	<u>296,297</u>	<u>-</u>	<u>296,297</u>
36,503	-	36,503	28,914	-	28,914
2,159,486	-	2,159,486	2,158,063	-	2,158,063
8,500	-	8,500	8,500	-	8,500
<u>2,204,489</u>	<u>-</u>	<u>2,204,489</u>	<u>2,195,477</u>	<u>-</u>	<u>2,195,477</u>
34,380	-	34,380	34,380	-	34,380
184,516	-	184,516	174,183	-	174,183
215,622	-	215,622	215,621	-	215,621
1,067,862	-	1,067,862	1,067,710	-	1,067,710
59,434	-	59,434	51,624	-	51,624
72,476	-	72,476	72,476	-	72,476
<u>1,634,290</u>	<u>-</u>	<u>1,634,290</u>	<u>1,615,994</u>	<u>-</u>	<u>1,615,994</u>
7,435	-	7,435	7,158	-	7,158
9,459	-	9,459	9,458	-	9,458
16,661	-	16,661	16,648	-	16,648
1,350	-	1,350	1,350	-	1,350
<u>34,905</u>	<u>-</u>	<u>34,905</u>	<u>34,614</u>	<u>-</u>	<u>34,614</u>
184	-	184	-	-	-
<u>184</u>	<u>-</u>	<u>184</u>	<u>-</u>	<u>-</u>	<u>-</u>

JERSEY CITY PUBLIC SCHOOLS
Combining Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2017

	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 - general administration:						
Social Security contribution	\$ 178,031	\$ -	\$ 178,031	\$ (17,530)	\$ -	\$ (17,530)
Other retirement contributions	351,830	-	351,830	(28,146)	-	(28,146)
Health benefits	561,344	-	561,344	(3,000)	-	(3,000)
Unused sick payment to terminated/retired staff	17,200	-	17,200	(15,200)	-	(15,200)
Total support services - general administrator	<u>1,118,405</u>	<u>-</u>	<u>1,118,405</u>	<u>(73,876)</u>	<u>-</u>	<u>(73,876)</u>
Support services - school administration:						
Unused vacation payment to terminated/retired staff	151,326	-	151,326	(56,586)	-	(56,586)
Social Security contribution	29,508	-	29,508	17,596	-	17,596
Other retirement contributions	1,034,836	-	1,034,836	(51,393)	-	(51,393)
Health benefits	74,355	-	74,355	(22,492)	-	(22,492)
Unused sick payment to terminated/retired staff	312,100	-	312,100	(11,185)	-	(11,185)
Total support services - school administration	<u>1,607,125</u>	<u>-</u>	<u>1,607,125</u>	<u>(129,060)</u>	<u>-</u>	<u>(129,060)</u>
Operation and maintenance of plant services						
Social Security contribution	3,670	-	3,670	(3,000)	-	(3,000)
Health benefits	21,090	-	21,090	(21,089)	-	(21,089)
Total operation and maintenance of plant services	<u>24,760</u>	<u>-</u>	<u>24,760</u>	<u>(24,089)</u>	<u>-</u>	<u>(24,089)</u>
Required maintenance for school facilities						
Social Security contribution	331,601	-	331,601	77,396	-	77,396
Other retirement contributions	616,207	-	616,207	(49,296)	-	(49,296)
Health benefits	1,175,379	-	1,175,379	(53,943)	-	(53,943)
Total required maintenance for school facilities	<u>2,149,411</u>	<u>-</u>	<u>2,149,411</u>	<u>(52,067)</u>	<u>-</u>	<u>(52,067)</u>
Other operating and maintenance of plant services						
Unused vacation payment to terminated/retired staff	-	-	-	235,851	-	235,851
Social Security contribution	1,316,927	-	1,316,927	15,657	-	15,657
Other retirement contributions	2,269,107	-	2,269,107	(97,173)	-	(97,173)
Health benefits	5,758,017	-	5,758,017	(736,259)	-	(736,259)
Other Employee Benefits	158,125	-	158,125	(5,000)	-	(5,000)
Unused sick payment to terminated/retired staff	12,250	-	12,250	52,407	-	52,407
Total other operating and maintenance of plant services	<u>9,514,426</u>	<u>-</u>	<u>9,514,426</u>	<u>(534,517)</u>	<u>-</u>	<u>(534,517)</u>
Care and upkeep of grounds:						
Social Security contribution	34,560	-	34,560	1,068	-	1,068
Other retirement contributions	70,141	-	70,141	(66,529)	-	(66,529)
Health benefits	198,723	-	198,723	(14,382)	-	(14,382)
Total care and upkeep of grounds	<u>303,424</u>	<u>-</u>	<u>303,424</u>	<u>(79,843)</u>	<u>-</u>	<u>(79,843)</u>
Security:						
Unused vacation payment to terminated/retired staff	-	-	-	30,762	-	30,762
Social Security contribution	198,001	-	198,001	43,329	-	43,329
Other retirement contributions	1,050,069	-	1,050,069	(42,003)	-	(42,003)
Health benefits	385,366	-	385,366	(26,575)	-	(26,575)
Other Employee Benefits	83,254	-	83,254	45,000	-	45,000
Unused sick payment to terminated/retired staff	3,050	-	3,050	16,862	-	16,862
Total security	<u>1,719,740</u>	<u>-</u>	<u>1,719,740</u>	<u>67,375</u>	<u>-</u>	<u>67,375</u>
Student transportation services:						
Unused vacation payment to terminated/retired staff	-	-	-	14,199	-	14,199
Social Security contribution	182,191	-	182,191	14,600	-	14,600
Other retirement contributions	281,962	-	281,962	(22,556)	-	(22,556)
Health benefits	648,253	-	648,253	(32,810)	-	(32,810)
Other Employee Benefits	9,000	-	9,000	(458)	-	(458)
Unused sick payment to terminated/retired staff	700	-	700	50	-	50
Total student transportation services	<u>1,122,106</u>	<u>-</u>	<u>1,122,106</u>	<u>(26,975)</u>	<u>-</u>	<u>(26,975)</u>
Unallocated employee benefits						
Group insurance	150,000	-	150,000	(143,925)	-	(143,925)
Social Security contribution	-	2,181,435	2,181,435	76,115	464,161	540,276
TPAF contribution - ERIP	-	-	-	-	647,238	647,238
Other retirement contributions	-	-	-	39,650	-	39,650
Workers' compensation	4,425,165	-	4,425,165	127,392	-	127,392
Health benefits	350,000	52,197,092	52,547,092	651,442	314,389	965,831
Total unallocated employee benefits	<u>4,925,165</u>	<u>54,378,527</u>	<u>59,303,692</u>	<u>750,674</u>	<u>1,425,788</u>	<u>2,176,462</u>

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
\$ 160,501	\$ -	\$ 160,501	\$ 156,005	\$ -	\$ 156,005
323,684	-	323,684	323,684	-	323,684
558,344	-	558,344	558,296	-	558,296
2,000	-	2,000	2,000	-	2,000
<u>1,044,529</u>	<u>-</u>	<u>1,044,529</u>	<u>1,039,985</u>	<u>-</u>	<u>1,039,985</u>
94,740	-	94,740	94,739	-	94,739
47,104	-	47,104	46,584	-	46,584
983,443	-	983,443	983,443	-	983,443
51,863	-	51,863	51,435	-	51,435
300,915	-	300,915	300,915	-	300,915
<u>1,478,065</u>	<u>-</u>	<u>1,478,065</u>	<u>1,477,116</u>	<u>-</u>	<u>1,477,116</u>
670	-	670	-	-	-
1	-	1	-	-	-
<u>671</u>	<u>-</u>	<u>671</u>	<u>-</u>	<u>-</u>	<u>-</u>
408,997	-	408,997	408,713	-	408,713
566,911	-	566,911	566,910	-	566,910
1,121,436	-	1,121,436	1,121,427	-	1,121,427
<u>2,097,344</u>	<u>-</u>	<u>2,097,344</u>	<u>2,097,050</u>	<u>-</u>	<u>2,097,050</u>
235,851	-	235,851	235,851	-	235,851
1,332,584	-	1,332,584	1,329,555	-	1,329,555
2,171,934	-	2,171,934	2,171,933	-	2,171,933
5,021,758	-	5,021,758	5,020,616	-	5,020,616
153,125	-	153,125	122,914	-	122,914
64,657	-	64,657	64,657	-	64,657
<u>8,979,909</u>	<u>-</u>	<u>8,979,909</u>	<u>8,945,526</u>	<u>-</u>	<u>8,945,526</u>
35,628	-	35,628	35,471	-	35,471
3,612	-	3,612	3,611	-	3,611
184,341	-	184,341	184,335	-	184,335
<u>223,581</u>	<u>-</u>	<u>223,581</u>	<u>223,417</u>	<u>-</u>	<u>223,417</u>
30,762	-	30,762	30,255	-	30,255
241,330	-	241,330	236,838	-	236,838
1,008,066	-	1,008,066	1,008,066	-	1,008,066
358,791	-	358,791	358,786	-	358,786
128,254	-	128,254	101,571	-	101,571
19,912	-	19,912	19,912	-	19,912
<u>1,787,115</u>	<u>-</u>	<u>1,787,115</u>	<u>1,755,428</u>	<u>-</u>	<u>1,755,428</u>
14,199	-	14,199	14,199	-	14,199
196,791	-	196,791	194,538	-	194,538
259,406	-	259,406	259,405	-	259,405
615,443	-	615,443	615,432	-	615,432
8,542	-	8,542	7,545	-	7,545
750	-	750	750	-	750
<u>1,095,131</u>	<u>-</u>	<u>1,095,131</u>	<u>1,091,869</u>	<u>-</u>	<u>1,091,869</u>
6,075	-	6,075	-	-	-
76,115	2,645,596	2,721,711	71,651	2,338,440	2,410,091
-	647,238	647,238	-	-	-
39,650	-	39,650	30,868	-	30,868
4,552,557	-	4,552,557	4,505,777	-	4,505,777
1,001,442	52,511,481	53,512,923	1,001,442	52,511,441	53,512,883
<u>5,675,839</u>	<u>55,804,315</u>	<u>61,480,154</u>	<u>5,609,738</u>	<u>54,849,881</u>	<u>60,459,619</u>

JERSEY CITY PUBLIC SCHOOLS
Combining Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2017

	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
On-Behalf TPAF contributions (Non budgeted)						
Pension contribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Post retirement medical contribution	-	-	-	-	-	-
Long term disability insurance	-	-	-	-	-	-
Reimbursed TPAF Social Security contribution: (non budgeted)	-	-	-	-	-	-
Total on-behalf contributions	-	-	-	-	-	-
Total undistributed expenditures	188,947,323	99,702,566	288,649,889	(931,656)	604,365	(327,291)
TOTAL EXPENDITURES - CURRENT EXPENSE	214,924,350	304,862,315	519,786,665	7,075	(15,107)	(8,032)
CAPITAL OUTLAY:						
Equipment:						
Grades 1 - 5	70,000	44,790	114,790	4,500	17,118	21,618
Grades 6 - 8	-	11,000	11,000	-	(11)	(11)
Grades 9 - 12	33,563	15,570	49,133	436	10,153	10,589
Undistributed expenditures:						
General administration	28,474	-	28,474	(21,305)	-	(21,305)
School administration	-	88,328	88,328	-	(12,153)	(12,153)
Central services - equipment	91,500	-	91,500	(87,700)	-	(87,700)
Administrative information technology	80,000	-	80,000	118,775	-	118,775
Operation and maintenance of plant services	147,594	-	147,594	(2,136)	-	(2,136)
Security	60,000	-	60,000	-	-	-
Student transportation - school bus regular	492,000	-	492,000	(3,820)	-	(3,820)
Total equipment	1,015,131	159,688	1,174,819	(3,250)	15,107	11,857
Facilities acquisition and construction services						
Architect/engineering service:	567,793	-	567,793	-	-	-
Construction services	484,779	-	484,779	-	-	-
Supplies and materials	23,520	-	23,520	-	-	-
Total facilities acquisition and construction services:	1,076,092	-	1,076,092	-	-	-
TOTAL CAPITAL OUTLAY	2,091,223	159,688	2,250,911	(3,250)	15,107	11,857
SPECIAL SCHOOLS:						
Summer school - instruction:						
Salaries of teachers	430,277	-	430,277	46,175	-	46,175
General supplies	7,468	-	7,468	-	-	-
Total summer school - instruction	487,745	-	487,745	(3,825)	-	(3,825)
Summer school - support services:						
Salaries	64,195	-	64,195	-	-	-
Personal services - employee benefit:	37,827	-	37,827	-	-	-
Total summer school - support services	102,022	-	102,022	-	-	-
Evening school for the foreign born - local - instruction						
Salaries of teachers	232,000	-	232,000	7,608	-	7,608
Total evening school for the foreign born - local - instruction	239,608	-	239,608	-	-	-
Evening school for the foreign born - local - support services:						
Salaries of secretarial and clerical assistant:	12,000	-	12,000	-	-	-
Personal services - employee benefit:	18,666	-	18,666	-	-	-
Total evening school for the foreign born - local - support services:	30,666	-	30,666	-	-	-
TOTAL SPECIAL SCHOOLS	860,041	-	860,041	(3,825)	-	(3,825)
Charter schools	61,923,915	-	61,923,915	-	-	-
Total expenditures	279,799,529	305,022,003	584,821,532	-	-	-
Excess (deficiency) of revenues over (under) expenditures	258,149,275	(305,022,003)	(46,872,728)	-	-	-

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
\$ -	\$ -	\$ -	\$ 26,283,865	\$ -	\$ 26,283,865
-	-	-	21,900,438	-	21,900,438
-	-	-	37,687	-	37,687
-	-	-	17,712,464	-	17,712,464
-	-	-	65,934,454	-	65,934,454
188,015,667	100,306,931	288,322,598	240,714,162	97,224,032	337,938,194
214,931,425	304,847,208	519,778,633	266,998,519	294,480,283	561,478,802
74,500	61,908	136,408	4,500	42,595	47,095
-	10,989	10,989	-	10,989	10,989
33,999	25,723	59,722	32,609	25,153	57,762
7,169	-	7,169	7,095	-	7,095
-	76,175	76,175	-	75,196	75,196
3,800	-	3,800	3,675	-	3,675
198,775	-	198,775	182,566	-	182,566
145,458	-	145,458	145,458	-	145,458
60,000	-	60,000	27,370	-	27,370
488,180	-	488,180	488,180	-	488,180
1,011,881	174,795	1,186,676	891,453	153,933	1,045,386
567,793	-	567,793	58,094	-	58,094
484,779	-	484,779	254,255	-	254,255
23,520	-	23,520	23,520	-	23,520
1,076,092	-	1,076,092	335,869	-	335,869
2,087,973	174,795	2,262,768	1,227,322	153,933	1,381,255
476,452	-	476,452	476,452	-	476,452
7,468	-	7,468	4,747	-	4,747
483,920	-	483,920	481,199	-	481,199
64,195	-	64,195	59,342	-	59,342
37,827	-	37,827	37,822	-	37,822
102,022	-	102,022	97,164	-	97,164
239,608	-	239,608	233,718	-	233,718
239,608	-	239,608	233,718	-	233,718
12,000	-	12,000	11,653	-	11,653
18,666	-	18,666	15,376	-	15,376
30,666	-	30,666	27,029	-	27,029
856,216	-	856,216	839,110	-	839,110
61,923,915	-	61,923,915	56,690,190	-	56,690,190
279,799,529	305,022,003	584,821,532	325,755,141	294,634,216	620,389,357
258,149,275	(305,022,003)	(46,872,728)	280,831,684	(294,634,216)	(13,802,532)

JERSEY CITY PUBLIC SCHOOLS
Combining Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2017

	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
Other financing sources (uses)						
Transfers in - contribution to whole school reform-general fund	\$ -	\$ 299,198,322	\$ 299,198,322	\$ -	\$ -	\$ -
Transfers in - contribution to school based budget-special revenue fund	-	4,929,982	4,929,982	-	-	-
Operating transfers out - transfer to special revenue-local contribution - inclusion	(535,172)	-	(535,172)	-	-	-
Transfers out - contribution to school based budget	(299,198,322)	-	(299,198,322)	-	-	-
Total other financing sources (uses)	<u>(299,733,494)</u>	<u>304,128,304</u>	<u>4,394,810</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(41,584,219)	(893,699)	(42,477,918)	-	-	-
Fund balances, July 1	41,584,219	893,699	42,477,918	-	-	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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
\$ -	\$ 299,198,322	\$ 299,198,322	\$ -	\$ 290,290,236	\$ 290,290,236
-	4,929,982	4,929,982	-	4,787,436	4,787,436
(535,172)	-	(535,172)	(535,172)	-	(535,172)
<u>(299,198,322)</u>	<u>-</u>	<u>(299,198,322)</u>	<u>(290,290,236)</u>	<u>-</u>	<u>(290,290,236)</u>
<u>(299,733,494)</u>	<u>304,128,304</u>	<u>4,394,810</u>	<u>(290,825,408)</u>	<u>295,077,672</u>	<u>4,252,264</u>
(41,584,219)	(893,699)	(42,477,918)	(9,993,724)	443,456	(9,550,268)
<u>41,584,219</u>	<u>893,699</u>	<u>42,477,918</u>	<u>78,073,148</u>	<u>893,699</u>	<u>78,966,847</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 68,079,424</u>	<u>\$ 1,337,155</u>	<u>\$ 69,416,579</u>

JERSEY CITY PUBLIC SCHOOLS
Budgetary Comparison Schedule
Special Revenue Fund
for the Fiscal Year Ended June 30, 2017

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES:					
Federal sources	\$ 27,553,778	\$ 5,125,801	\$ 32,679,579	\$ 29,326,387	\$ (3,353,192)
State sources	75,883,048	693,896	76,576,944	70,663,564	(5,913,380)
Private sources	-	780,244	780,244	235,625	(544,619)
Total revenues	<u>\$ 103,436,826</u>	<u>\$ 6,599,941</u>	<u>\$ 110,036,767</u>	<u>\$ 100,225,576</u>	<u>\$ (9,811,191)</u>
EXPENDITURES:					
Instruction:					
Salaries of teachers	\$ 16,302,883	\$ 3,854,911	\$ 20,157,794	\$ 19,207,992	\$ 949,802
Other salaries for instruction	7,446,125	(104,673)	7,341,452	6,958,828	382,624
Unused vacation payment to terminated/retired staff	112,500	(51,895)	60,605	20,389	40,216
Purchased professional - educational services	254,475	(224,475)	30,000	16,212	13,788
Purchased professional and technical services	-	862,566	862,566	793,340	69,226
General supplies	9,200,832	(5,684,729)	3,516,103	2,688,108	827,995
Textbooks	210,836	58,349	269,185	224,587	44,598
Tuition	7,436,272	(751,112)	6,685,160	6,683,820	1,340
Travel	-	5,000	5,000	5,000	-
Computers	-	2,516,361	2,516,361	2,408,782	107,579
Other purchased services (400-500 series)	130,500	971,669	1,102,169	835,617	266,552
Other objects	-	163,758	163,758	101,223	62,535
Total instruction	<u>41,094,423</u>	<u>1,615,730</u>	<u>42,710,153</u>	<u>39,943,898</u>	<u>2,766,255</u>
Support services:					
Salaries of teachers	107,168	(107,168)	-	-	-
Salaries of supervisors of instruction	960,540	46,101	1,006,641	686,441	320,200
Salaries of principals/assistant principals	369,601	8,000	377,601	265,501	112,100
Salaries of other professional staff	3,882,435	-	3,882,435	3,519,378	363,057
Salaries of secretarial & clerical staff	527,897	92,348	620,245	266,565	353,680
Other Salaries	2,693,362	(43,949)	2,649,413	2,266,324	383,089
Family liaisons/community involvement specialist	109,629	-	109,629	109,000	629
Facilitator/math/literacy coaches salary	1,826,148	-	1,826,148	1,606,345	219,803
Personal services-employee benefits	9,829,704	713,929	10,543,633	9,980,729	562,904
Purchased professional - educational services	34,734,666	(3,385,755)	31,348,911	29,735,769	1,613,142
Purchased professional and technical services	673,418	4,507,641	5,181,059	3,889,664	1,291,395
Contracted Services - Transportation	607,807	-	607,807	607,807	-
Other purchased services (400-500 series)	96,007	640,301	736,308	569,368	166,940
Rentals	348,166	-	348,166	249,867	98,299
Travel	156,500	5,588	162,088	54,171	107,917
Computers	50,000	113,962	163,962	162,310	1,652
Supplies and materials	237,373	1,560,121	1,797,494	1,369,678	427,816
Cleaning, repair and maintenance services	2,000	-	2,000	-	2,000
Indirect costs	-	407,494	407,494	368,896	38,598
Other objects	-	53,568	53,568	941	52,627
Total support services	<u>57,212,421</u>	<u>4,612,181</u>	<u>61,824,602</u>	<u>55,708,754</u>	<u>6,115,848</u>
Facilities acquisition and construction services:					
Instructional equipment	150,000	354,689	504,689	303,319	201,370
Noninstructional equipment	50,000	17,341	67,341	17,341	50,000
Total facilities acquisition and const. services	<u>200,000</u>	<u>372,030</u>	<u>572,030</u>	<u>320,660</u>	<u>251,370</u>
Undistributed	-	-	-	-	-
Total expenditures	<u>98,506,844</u>	<u>6,599,941</u>	<u>105,106,785</u>	<u>95,973,312</u>	<u>9,133,473</u>
Other financing (uses)					
Transfer In from General Fund	-	-	-	535,172	-
Transfer out to school based budget (General Fund)	(4,929,982)	-	(4,929,982)	(4,787,436)	(142,546)
Total other financing (uses)	<u>(4,929,982)</u>	<u>-</u>	<u>(4,929,982)</u>	<u>(4,252,264)</u>	<u>(142,546)</u>
Total Outflows	<u>103,436,826</u>	<u>6,599,941</u>	<u>110,036,767</u>	<u>100,225,576</u>	<u>9,276,019</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(535,172)</u>
Fund balance, July 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (535,172)</u>

**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
PART II**

JERSEY CITY PUBLIC SCHOOLS
Required Supplementary Information
Budget to GAAP Reconciliation
Note to RSI
for the Fiscal Year Ended June 30, 2017

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

		General Fund		Special Revenue Fund
Sources/inflows of resources				
Actual amounts (budgetary basis) "revenue" from the budgetary comparison schedule	[C-1]	\$ 606,586,825		[C-2] \$ 100,225,576
Difference - budget to GAAP:				
Grant accounting budgetary basis differs from GAAP in that encumbrances are recognized as expenditures, and the related revenue is recognized.		-		(1,337,020)
State aid payment recognized for GAAP statements in the current year, previously recognized for budgetary purposes.		41,676,234		6,749,915
State aid payment recognized for budgetary purposes, not recognized for GAAP statements.		(41,649,963)		(6,844,312)
Solar Renewable Energy Credits (SREC) recognized for budgetary purposes, recognized for GAAP statements in previous year.		(125,148)		-
Total revenues as reported on the statement of revenues, expenditures and changes in fund balances - governmental funds.	[B-2]	\$ 606,487,948		[B-2] \$ 98,794,159
Uses/outflows of resources				
Actual amounts (budgetary basis) "total outflows" from the budgetary comparison schedule	[C-1]	\$ 616,137,093		[C-2] \$ 100,225,576
Difference - budget to GAAP:				
Encumbrances for supplies and equipment ordered but not received are reported in the year the order is placed for budgetary purposes, but in the year the supplies are received for financial reporting purposes.		-		(1,337,020)
Transfers to and from other funds are presented as outflows of budgetary resources but are not expenditures for financial reporting purposes.				
Net transfers (outflows) to general fund		4,252,264		(4,252,264)
Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds	[B-2]	\$ 620,389,357		[B-2] \$ 94,636,292

REQUIRED SUPPLEMENTARY INFORMATION

PART III

PENSION INFORMATION SCHEDULES

JERSEY CITY PUBLIC SCHOOLS
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
PUBLIC EMPLOYEES RETIREMENT SYSTEM (PERS)
LAST FOUR FISCAL YEARS

	<u>June 30, 2017</u>	<u>June 30, 2016</u>	<u>June 30, 2015</u>	<u>June 30, 2014</u>
District's proportion of the net pension liability	0.9675142042%	0.9958877800%	1.0731390000%	1.0686939988%
District's proportionate share of the net pension liability	\$ 286,549,957	\$ 223,556,851	\$ 200,921,082	\$ 204,248,657
District's covered-employee payroll	\$ 69,709,444	\$ 66,113,399	\$ 68,111,384	\$ 71,806,520
District's proportionate share of the net pension liability as a percentage of its covered-employee payroll	259.75%	338.14%	294.99%	284.44%
Plan fiduciary net position as a percentage of the total pension liability - Local Group	40.14%	47.93%	52.08%	48.72%

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

**JERSEY CITY PUBLIC SCHOOLS
SCHEDULE OF DISTRICT CONTRIBUTIONS
PUBLIC EMPLOYEES RETIREMENT SYSTEM (PERS)
LAST FOUR FISCAL YEARS**

	<u>June 30, 2017</u>	<u>June 30, 2016</u>	<u>June 30, 2015</u>	<u>June 30, 2014</u>
Contractually required contribution	\$ 8,595,258	\$ 8,561,964	\$ 8,846,808	\$ 8,052,391
Contributions in relation to the contractually required contribution	<u>8,595,258</u>	<u>8,561,964</u>	<u>8,846,808</u>	<u>8,052,391</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered-employee payroll	\$ 70,953,785	\$ 69,709,444	\$ 66,113,399	\$ 68,111,384
Contributions as a percentage of covered-employee payroll	12.11%	12.28%	13.38%	11.82%

See accompanying note to required supplementary information.

JERSEY CITY PUBLIC SCHOOLS
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
TEACHERS PENSION ANNUITY FUND (TPAF)
LAST FOUR FISCAL YEARS

	<u>June 30, 2017</u>	<u>June 30, 2016</u>	<u>June 30, 2015</u>	<u>June 30, 2014</u>
District's proportion of the net pension liability	0.000%	0.000%	0.000%	0.000%
State's proportion of the net pension liability associated with the District	2.412%	2.580%	2.575%	2.554%
District's proportionate share of the net pension liability	\$ -	\$ -	\$ -	\$ -
State's proportionate share of the net pension liability associated with the District	\$ 1,897,537,062	\$ 1,630,732,799	\$ 1,376,059,305	\$ 1,290,532,253
Plan fiduciary net position as a percentage of the total pension liability	22.33%	28.71%	33.64%	33.76%

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

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.

**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
PART III**

JERSEY CITY PUBLIC SCHOOLS
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
LAST FOUR FISCAL YEARS

Changes in benefit terms: None

Changes in assumptions: The discount rate changed from the rate as of June 30, 2015 to the rate as of June 30, 2016, in accordance with GASB Statement No. 67.

	PERS	TPAF
Discount rate as of June 30, 2016	3.98%	3.22%
Discount rate as of June 30, 2015	4.90%	4.13%

Method and assumptions used in calculations of employer's actuarially determined contributions The actuarially determined contributions are calculated as of July 1 preceding the fiscal year in which the contributions are reported. Unless otherwise noted above, the following actuarial methods and assumptions were used to determine rates in the schedule of employer contributions.

	PERS	TPAF
Inflation	3.08%	2.50%
Projected salary increase		
2012-2021	1.65 - 4.15% based on age	Varies based on experience
Thereafter	2.65 - 5.15% based on age	Varies based on experience
Projected COLAs	N/A*	N/A*
Investment rate of return	7.65%	7.65%

* Pursuant to the provisions of Chapter 78, P.L. 2011, cost of living adjustment (COLA) increases were suspended for all current and future retirees of all retirement systems.

Contributions: Contributions reported on Exhibit L-2 represent actual contributions by the District including contributions to the Non-Contributory Group Insurance Premium Fund.

OTHER SUPPLEMENTARY INFORMATION

SCHOOL BASED BUDGET SCHEDULES

JERSEY CITY PUBLIC SCHOOLS
General Fund
Combining Balance Sheet
June 30, 2017

	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund
	<u> </u>	<u> </u>	<u> </u>
ASSETS:			
Cash and cash equivalents	\$ 21,305,803	\$ -	\$ 21,305,803
Intrafund receivable	-	3,263,439	3,263,439
Restricted cash	608	-	608
Interfund receivable	7,123,669	-	7,123,669
Receivables from other governments:			
Federal	10,123	-	10,123
State	3,906,541	-	3,906,541
Other accounts receivable	532,978	-	532,978
Other assets	2,725	-	2,725
Investments	<u>27,306</u>	<u>-</u>	<u>27,306</u>
Total assets	<u>\$ 32,909,753</u>	<u>\$ 3,263,439</u>	<u>\$ 36,173,192</u>
LIABILITIES AND FUND BALANCES:			
Liabilities:			
Intrafund payable	\$ 3,263,439	\$ -	3,263,439
Payable due to state government	1,061,563	-	1,061,563
Accounts payable	207,962	-	207,962
Accrued salaries and wages	<u>1,947,328</u>	<u>1,926,284</u>	<u>3,873,612</u>
Total liabilities	<u>6,480,292</u>	<u>1,926,284</u>	<u>8,406,576</u>
Fund balances:			
Restricted fund balance:			
Excess surplus - subsequent year's expenditures	23,437,673	-	23,437,673
Excess surplus	222,157	-	222,157
Capital reserve	608	-	608
Assigned fund balance:			
Year-end encumbrances	11,042,632	1,337,155	12,379,787
Designated for subsequent year's expenditures	21,127,116	-	21,127,116
Unassigned fund balance	<u>(29,400,725)</u>	<u>-</u>	<u>(29,400,725)</u>
Total fund balances	<u>26,429,461</u>	<u>1,337,155</u>	<u>27,766,616</u>
Total liabilities and fund balances	<u>\$ 32,909,753</u>	<u>\$ 3,263,439</u>	<u>\$ 36,173,192</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2017

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<u>Government-Wide</u>				
Resources:				
General Fund Contribution	\$ 299,198,322	98.09%	\$ 288,953,081	\$ 10,245,241
General Fund Reserve for Encumbrances at June 30, 2016	893,699	0.29%	893,699	-
	<u>300,092,021</u>	<u>98.38%</u>	<u>289,846,780</u>	<u>10,245,241</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	4,929,982	1.62%	4,787,436	142,546
Total Restricted Federal Resources	<u>4,929,982</u>	<u>1.62%</u>	<u>4,787,436</u>	<u>142,546</u>
Totals	<u>\$ 305,022,003</u>	<u>100.00%</u>	<u>\$ 294,634,216</u>	<u>\$ 10,387,787</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2017

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<u>P. S. 3 Frank R. Conwell- Primary School</u>				
Resources:				
General Fund Contribution	\$ 5,711,510	97.97%	\$ 5,666,730	\$ 44,780
General Fund Reserve for Encumbrances at June 30, 2016	20,005	0.34%	20,005	-
	<u>5,731,515</u>	<u>98.31%</u>	<u>5,686,735</u>	<u>44,780</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	98,223	1.69%	97,758	465
Total Restricted Federal Resources	<u>98,223</u>	<u>1.69%</u>	<u>97,758</u>	<u>465</u>
Totals	<u>\$ 5,829,738</u>	<u>100.00%</u>	<u>\$ 5,784,493</u>	<u>\$ 45,245</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2017

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<u>M. S. 4 Frank R. Conwell- Middle School</u>				
Resources:				
General Fund Contribution	\$ 8,829,931	98.10%	\$ 8,551,930	\$ 278,001
General Fund Reserve for Encumbrances at June 30, 2016	24,430	0.27%	24,430	-
	<u>8,854,361</u>	<u>98.37%</u>	<u>8,576,360</u>	<u>278,001</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	146,602	1.63%	142,111	4,491
Total Restricted Federal Resources	<u>146,602</u>	<u>1.63%</u>	<u>142,111</u>	<u>4,491</u>
Totals	<u>\$ 9,000,963</u>	<u>100.00%</u>	<u>\$ 8,718,471</u>	<u>\$ 282,492</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2017

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<u>P. S. 5 Dr. Michael Conti</u>				
Resources:				
General Fund Contribution	\$ 7,039,962	98.37%	\$ 7,007,803	\$ 32,159
General Fund Reserve for Encumbrances at June 30, 2016	16,763	0.23%	16,763	-
	<u>7,056,725</u>	<u>98.60%</u>	<u>7,024,566</u>	<u>32,159</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	99,934	1.40%	99,740	194
Total Restricted Federal Resources	<u>99,934</u>	<u>1.40%</u>	<u>99,740</u>	<u>194</u>
Totals	<u>\$ 7,156,659</u>	<u>100.00%</u>	<u>\$ 7,124,306</u>	<u>\$ 32,353</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2017

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<u>P. S. 6 Jotham W. Wakeman</u>				
Resources:				
General Fund Contribution	\$ 8,452,621	97.92%	\$ 8,349,130	\$ 103,491
General Fund Reserve for Encumbrances at June 30, 2016	25,954	0.30%	25,954	-
	<u>8,478,575</u>	<u>98.22%</u>	<u>8,375,084</u>	<u>103,491</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	152,466	1.78%	151,778	688
Total Restricted Federal Resources	<u>152,466</u>	<u>1.78%</u>	<u>151,778</u>	<u>688</u>
Totals	<u>\$ 8,631,041</u>	<u>100.00%</u>	<u>\$ 8,526,862</u>	<u>\$ 104,179</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2017

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<u>M. S. 7 Franklin L. Williams Middle School</u>				
Resources:				
General Fund Contribution	\$ 10,540,025	98.05%	\$ 10,458,322	\$ 81,703
General Fund Reserve for Encumbrances at June 30, 2016	14,182	0.13%	14,182	-
	<u>10,554,207</u>	<u>98.18%</u>	<u>10,472,504</u>	<u>81,703</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	195,714	1.82%	194,133	1,581
Total Restricted Federal Resources	<u>195,714</u>	<u>1.82%</u>	<u>194,133</u>	<u>1,581</u>
Totals	<u><u>\$ 10,749,921</u></u>	<u><u>100.00%</u></u>	<u><u>\$ 10,666,637</u></u>	<u><u>\$ 83,284</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, 2017

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<u>P. S. 8 Charles E. Trefurt</u>				
Resources:				
General Fund Contribution	\$ 9,033,788	97.96%	\$ 8,519,166	\$ 514,622
General Fund Reserve for Encumbrances at June 30, 2016	23,157	0.24%	23,157	-
	<u>9,056,945</u>	<u>98.20%</u>	<u>8,542,323</u>	<u>514,622</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	165,172	1.80%	156,580	8,592
Total Restricted Federal Resources	<u>165,172</u>	<u>1.80%</u>	<u>156,580</u>	<u>8,592</u>
Totals	<u>\$ 9,222,117</u>	<u>100.00%</u>	<u>\$ 8,698,903</u>	<u>\$ 523,214</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2017

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<u>P. S. 11 Martin Luther King Jr.</u>				
Resources:				
General Fund Contribution	\$ 7,996,889	97.45%	\$ 7,912,998	\$ 83,891
General Fund Reserve for Encumbrances at June 30, 2016	29,787	0.36%	29,787	-
	<u>8,026,676</u>	<u>97.81%</u>	<u>7,942,785</u>	<u>83,891</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	179,587	2.19%	177,842	1,745
Total Restricted Federal Resources	<u>179,587</u>	<u>2.19%</u>	<u>177,842</u>	<u>1,745</u>
Totals	<u>\$ 8,206,263</u>	<u>100.00%</u>	<u>\$ 8,120,627</u>	<u>\$ 85,636</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2017

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<u>P. S. 12 Julia A. Barnes</u>				
Resources:				
General Fund Contribution	\$ 4,649,661	98.28%	\$ 4,565,739	\$ 83,922
General Fund Reserve for Encumbrances at June 30, 2016	12,699	0.27%	12,699	-
	<u>4,662,360</u>	<u>98.55%</u>	<u>4,578,438</u>	<u>83,922</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	68,903	1.45%	67,364	1,539
Total Restricted Federal Resources	<u>68,903</u>	<u>1.45%</u>	<u>67,364</u>	<u>1,539</u>
Totals	<u>\$ 4,731,263</u>	<u>100.00%</u>	<u>\$ 4,645,802</u>	<u>\$ 85,461</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2017

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<u>P. S. 14 Ollie Culbreth Jr.</u>				
Resources:				
General Fund Contribution	\$ 7,028,409	98.23%	\$ 6,715,740	\$ 312,669
General Fund Reserve for Encumbrances at June 30, 2016	28,922	0.40%	28,922	-
	<u>7,057,331</u>	<u>98.63%</u>	<u>6,744,662</u>	<u>312,669</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	97,490	1.37%	93,685	3,805
Total Restricted Federal Resources	<u>97,490</u>	<u>1.37%</u>	<u>93,685</u>	<u>3,805</u>
Totals	<u>\$ 7,154,821</u>	<u>100.00%</u>	<u>\$ 6,838,347</u>	<u>\$ 316,474</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2017

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<u>P. S. 15 Whitney M.Young Jr.-Primary School</u>				
Resources:				
General Fund Contribution	\$ 9,933,903	97.45%	\$ 9,836,263	\$ 97,640
General Fund Reserve for Encumbrances at June 30, 2016	61,266	0.60%	61,266	-
	<u>9,995,169</u>	<u>98.05%</u>	<u>9,897,529</u>	<u>97,640</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	199,134	1.95%	196,840	2,294
Total Restricted Federal Resources	<u>199,134</u>	<u>1.95%</u>	<u>196,840</u>	<u>2,294</u>
Totals	<u>\$ 10,194,303</u>	<u>100.00%</u>	<u>\$ 10,094,369</u>	<u>\$ 99,934</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2017

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<u>P. S. 16 Cornelia F. Bradford</u>				
Resources:				
General Fund Contribution	\$ 3,891,510	99.81%	\$ 3,870,632	\$ 20,878
General Fund Reserve for Encumbrances at June 30, 2016	7,277	0.19%	7,277	-
	<u>3,898,787</u>	<u>100.00%</u>	<u>3,877,909</u>	<u>20,878</u>
Totals	<u>\$ 3,898,787</u>	<u>100.00%</u>	<u>\$ 3,877,909</u>	<u>\$ 20,878</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2017

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<u>P. S. 17 Joseph H. Brensinger</u>				
Resources:				
General Fund Contribution	\$ 10,696,413	97.37%	\$ 10,622,204	\$ 74,209
General Fund Reserve for Encumbrances at June 30, 2016	34,512	0.31%	34,512	-
	<u>10,730,925</u>	<u>97.68%</u>	<u>10,656,716</u>	<u>74,209</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	255,088	2.32%	253,108	1,980
Total Restricted Federal Resources	<u>255,088</u>	<u>2.32%</u>	<u>253,108</u>	<u>1,980</u>
Totals	<u>\$ 10,986,013</u>	<u>100.00%</u>	<u>\$ 10,909,824</u>	<u>\$ 76,189</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2017

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<u>P. S. 20 Dr. Maya Angelou School</u>				
Resources:				
General Fund Contribution	\$ 5,383,459	97.40%	\$ 5,245,711	\$ 137,748
General Fund Reserve for Encumbrances at June 30, 2016	24,561	0.44%	24,561	-
	<u>5,408,020</u>	<u>97.84%</u>	<u>5,270,272</u>	<u>137,748</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	119,725	2.16%	116,351	3,374
Total Restricted Federal Resources	<u>119,725</u>	<u>2.16%</u>	<u>116,351</u>	<u>3,374</u>
Totals	<u>\$ 5,527,745</u>	<u>100.00%</u>	<u>\$ 5,386,623</u>	<u>\$ 141,122</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2017

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<u>P. S. 22 Rev. Dr. Ercel F. Webb</u>				
Resources:				
General Fund Contribution	\$ 7,253,497	97.60%	\$ 7,211,796	\$ 41,701
General Fund Reserve for Encumbrances at June 30, 2016	23,347	0.31%	23,347	-
	<u>7,276,844</u>	<u>97.91%</u>	<u>7,235,143</u>	<u>41,701</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	154,909	2.09%	154,442	467
Total Restricted Federal Resources	<u>154,909</u>	<u>2.09%</u>	<u>154,442</u>	<u>467</u>
Totals	<u>\$ 7,431,753</u>	<u>100.00%</u>	<u>\$ 7,389,585</u>	<u>\$ 42,168</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2017

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<u>P. S. 23 Mahatma K. Gandhi</u>				
Resources:				
General Fund Contribution	\$ 13,607,882	97.74%	\$ 13,505,326	\$ 102,556
General Fund Reserve for Encumbrances at June 30, 2016	45,007	0.32%	45,007	-
	<u>13,652,889</u>	<u>98.06%</u>	<u>13,550,333</u>	<u>102,556</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	269,748	1.94%	268,077	1,671
Total Restricted Federal Resources	<u>269,748</u>	<u>1.94%</u>	<u>268,077</u>	<u>1,671</u>
Totals	<u>\$ 13,922,637</u>	<u>100.00%</u>	<u>\$ 13,818,410</u>	<u>\$ 104,227</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2017

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<u>P. S. 24 Chaplin Charles Watters</u>				
Resources:				
General Fund Contribution	\$ 8,825,847	97.41%	\$ 8,311,950	\$ 513,897
General Fund Reserve for Encumbrances at June 30, 2016	42,762	0.47%	42,762	-
	<u>8,868,609</u>	<u>97.88%</u>	<u>8,354,712</u>	<u>513,897</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	192,049	2.12%	180,956	11,093
Total Restricted Federal Resources	<u>192,049</u>	<u>2.12%</u>	<u>180,956</u>	<u>11,093</u>
Totals	<u>\$ 9,060,658</u>	<u>100.00%</u>	<u>\$ 8,535,668</u>	<u>\$ 524,990</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2017

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<u>P. S. 25 Nicolaus Copernicus</u>				
Resources:				
General Fund Contribution	\$ 7,556,024	98.08%	\$ 7,431,571	\$ 124,453
General Fund Reserve for Encumbrances at June 30, 2016	16,582	0.22%	16,582	-
	<u>7,572,606</u>	<u>98.30%</u>	<u>7,448,153</u>	<u>124,453</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	131,453	1.70%	128,808	2,645
Total Restricted Federal Resources	<u>131,453</u>	<u>1.70%</u>	<u>128,808</u>	<u>2,645</u>
Totals	<u>\$ 7,704,059</u>	<u>100.00%</u>	<u>\$ 7,576,961</u>	<u>\$ 127,098</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2017

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<u>P. S. 27 Alfred Zampella</u>				
Resources:				
General Fund Contribution	<u>\$ 10,292,031</u>	<u>97.92%</u>	<u>\$ 10,231,262</u>	<u>\$ 60,769</u>
	<u>10,309,264</u>	<u>98.08%</u>	<u>10,248,495</u>	<u>60,769</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	<u>201,089</u>	<u>1.92%</u>	<u>200,623</u>	<u>466</u>
Total Restricted Federal Resources	<u>201,089</u>	<u>1.92%</u>	<u>200,623</u>	<u>466</u>
Totals	<u><u>\$ 10,510,353</u></u>	<u><u>100.00%</u></u>	<u><u>\$ 10,449,118</u></u>	<u><u>\$ 61,235</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, 2017

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<u>P. S. 28 Christa Mc Auliffe</u>				
Resources:				
General Fund Contribution	\$ 10,582,671	97.78%	\$ 10,522,066	\$ 60,605
General Fund Reserve for Encumbrances at June 30, 2016	24,509	0.23%	24,509	-
	<u>10,607,180</u>	<u>98.01%</u>	<u>10,546,575</u>	<u>60,605</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	215,505	1.99%	214,138	1,367
Total Restricted Federal Resources	<u>215,505</u>	<u>1.99%</u>	<u>214,138</u>	<u>1,367</u>
Totals	<u>\$ 10,822,685</u>	<u>100.00%</u>	<u>\$ 10,760,713</u>	<u>\$ 61,972</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2017

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<u>P. S. 29 Gladys Nunnery</u>				
Resources:				
General Fund Contribution	\$ 3,874,597	97.29%	\$ 3,778,666	\$ 95,931
General Fund Reserve for Encumbrances at June 30, 2016	9,257	0.23%	9,257	-
	<u>3,883,854</u>	<u>97.52%</u>	<u>3,787,923</u>	<u>95,931</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	98,468	2.48%	96,329	2,139
Total Restricted Federal Resources	<u>98,468</u>	<u>2.48%</u>	<u>96,329</u>	<u>2,139</u>
Totals	<u>\$ 3,982,322</u>	<u>100.00%</u>	<u>\$ 3,884,252</u>	<u>\$ 98,070</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2017

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<u>P. S. 30 Alexander D. Sullivan</u>				
Resources:				
General Fund Contribution	\$ 7,773,497	97.93%	\$ 7,736,646	\$ 36,851
General Fund Reserve for Encumbrances at June 30, 2016	14,939	0.19%	14,939	-
	<u>7,788,436</u>	<u>98.12%</u>	<u>7,751,585</u>	<u>36,851</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	149,778	1.88%	148,522	1,256
Total Restricted Federal Resources	<u>149,778</u>	<u>1.88%</u>	<u>148,522</u>	<u>1,256</u>
Totals	<u>\$ 7,938,214</u>	<u>100.00%</u>	<u>\$ 7,900,107</u>	<u>\$ 38,107</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2017

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<u>P. S. 31 Anthony J. Infante</u>				
Resources:				
General Fund Contribution	\$ 4,000,040	99.15%	\$ 3,907,216	\$ 92,824
General Fund Reserve for Encumbrances at June 30, 2016	4,609	0.11%	4,609	-
	<u>4,004,649</u>	<u>99.26%</u>	<u>3,911,825</u>	<u>92,824</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	29,565	0.74%	29,163	402
Total Restricted Federal Resources	<u>29,565</u>	<u>0.74%</u>	<u>29,163</u>	<u>402</u>
Totals	<u>\$ 4,034,214</u>	<u>100.00%</u>	<u>\$ 3,940,988</u>	<u>\$ 93,226</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2017

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<u>P. S. 33 Dr. Paul Rafalides</u>				
Resources:				
General Fund Contribution	\$ 4,264,782	97.98%	\$ 4,238,225	\$ 26,557
General Fund Reserve for Encumbrances at June 30, 2016	6,051	0.14%	6,051	-
	<u>4,270,833</u>	<u>98.12%</u>	<u>4,244,276</u>	<u>26,557</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	81,853	1.88%	81,321	532
Total Restricted Federal Resources	<u>81,853</u>	<u>1.88%</u>	<u>81,321</u>	<u>532</u>
Totals	<u>\$ 4,352,686</u>	<u>100.00%</u>	<u>\$ 4,325,597</u>	<u>\$ 27,089</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2017

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<u>P. S. 34 Pres. Barack Obama School</u>				
Resources:				
General Fund Contribution	\$ 6,267,325	97.75%	\$ 6,225,224	\$ 42,101
General Fund Reserve for Encumbrances at June 30, 2016	37,760	0.59%	37,760	-
	<u>6,305,085</u>	<u>98.34%</u>	<u>6,262,984</u>	<u>42,101</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	105,553	1.66%	105,721	(168)
Total Restricted Federal Resources	<u>105,553</u>	<u>1.66%</u>	<u>105,721</u>	<u>(168)</u>
Totals	<u>\$ 6,410,638</u>	<u>100.00%</u>	<u>\$ 6,368,705</u>	<u>\$ 41,933</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2017

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<u>P. S. 37 Rafael De J. Cordero</u>				
Resources:				
General Fund Contribution	\$ 8,547,155	98.71%	\$ 8,222,179	\$ 324,976
General Fund Reserve for Encumbrances at June 30, 2016	21,697	0.25%	21,697	-
	<u>8,568,852</u>	<u>98.96%</u>	<u>8,243,876</u>	<u>324,976</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	89,672	1.04%	86,637	3,035
Total Restricted Federal Resources	<u>89,672</u>	<u>1.04%</u>	<u>86,637</u>	<u>3,035</u>
Totals	<u>\$ 8,658,524</u>	<u>100.00%</u>	<u>\$ 8,330,513</u>	<u>\$ 328,011</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2017

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<u>P. S. 38 James F. Murray</u>				
Resources:				
General Fund Contribution	\$ 8,644,283	98.09%	\$ 8,240,462	\$ 403,821
General Fund Reserve for Encumbrances at June 30, 2016	18,582	0.21%	18,582	-
	<u>8,662,865</u>	<u>98.30%</u>	<u>8,259,044</u>	<u>403,821</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	149,534	1.70%	142,832	6,702
Total Restricted Federal Resources	<u>149,534</u>	<u>1.70%</u>	<u>142,832</u>	<u>6,702</u>
Totals	<u>\$ 8,812,399</u>	<u>100.00%</u>	<u>\$ 8,401,876</u>	<u>\$ 410,523</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2017

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<u>P. S. 39 Dr. Charles P. DeFuccio</u>				
Resources:				
General Fund Contribution	\$ 5,897,080	98.24%	\$ 5,767,945	\$ 129,135
General Fund Reserve for Encumbrances at June 30, 2016	16,027	0.27%	16,027	-
	<u>5,913,107</u>	<u>98.51%</u>	<u>5,783,972</u>	<u>129,135</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	89,427	1.49%	87,485	1,942
Total Restricted Federal Resources	<u>89,427</u>	<u>1.49%</u>	<u>87,485</u>	<u>1,942</u>
Totals	<u>\$ 6,002,534</u>	<u>100.00%</u>	<u>\$ 5,871,457</u>	<u>\$ 131,077</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2017

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<u>P. S. 40 Ezra L. Nolan</u>				
Resources:				
General Fund Contribution	\$ 4,251,787	98.35%	\$ 3,903,743	\$ 348,044
General Fund Reserve for Encumbrances at June 30, 2016	18,307	0.42%	18,307	-
	<u>4,270,094</u>	<u>98.77%</u>	<u>3,922,050</u>	<u>348,044</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	53,021	1.23%	48,842	4,179
Total Restricted Federal Resources	<u>53,021</u>	<u>1.23%</u>	<u>48,842</u>	<u>4,179</u>
Totals	<u>\$ 4,323,115</u>	<u>100.00%</u>	<u>\$ 3,970,892</u>	<u>\$ 352,223</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2017

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<u>Center for the Arts - Fred W. Martin</u>				
Resources:				
General Fund Contribution	\$ 4,981,123	97.87%	\$ 4,946,079	\$ 35,044
General Fund Reserve for Encumbrances at June 30, 2016	26,620	0.52%	26,620	-
	<u>5,007,743</u>	<u>98.39%</u>	<u>4,972,699</u>	<u>35,044</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	81,608	1.61%	81,371	237
Total Restricted Federal Resources	<u>81,608</u>	<u>1.61%</u>	<u>81,371</u>	<u>237</u>
Totals	<u>\$ 5,089,351</u>	<u>100.00%</u>	<u>\$ 5,054,070</u>	<u>\$ 35,281</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2017

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<u>Liberty High School</u>				
Resources:				
General Fund Contribution	\$ 3,360,019	98.73%	\$ 3,278,755	\$ 81,264
General Fund Reserve for Encumbrances at June 30, 2016	17,579	0.52%	17,579	-
	<u>3,377,598</u>	<u>99.25%</u>	<u>3,296,334</u>	<u>81,264</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	25,655	0.75%	24,909	746
Total Restricted Federal Resources	<u>25,655</u>	<u>0.75%</u>	<u>24,909</u>	<u>746</u>
Totals	<u>\$ 3,403,253</u>	<u>100.00%</u>	<u>\$ 3,321,243</u>	<u>\$ 82,010</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2017

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<u>Academy I</u>				
Resources:				
General Fund Contribution	\$ 5,055,343	98.32%	\$ 5,036,202	\$ 19,141
General Fund Reserve for Encumbrances at June 30, 2016	6,747	0.13%	6,747	-
	<u>5,062,090</u>	<u>98.45%</u>	<u>5,042,949</u>	<u>19,141</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	79,409	1.55%	79,396	13
Total Restricted Federal Resources	<u>79,409</u>	<u>1.55%</u>	<u>79,396</u>	<u>13</u>
Totals	<u>\$ 5,141,499</u>	<u>100.00%</u>	<u>\$ 5,122,345</u>	<u>\$ 19,154</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2017

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<u>Dickinson High School</u>				
Resources:				
General Fund Contribution	\$ 22,219,593	98.17%	\$ 20,392,029	\$ 1,827,564
General Fund Reserve for Encumbrances at June 30, 2016	57,349	0.25%	57,349	-
	<u>22,276,942</u>	<u>98.42%</u>	<u>20,449,378</u>	<u>1,827,564</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	354,533	1.58%	328,287	26,246
Total Restricted Federal Resources	<u>354,533</u>	<u>1.58%</u>	<u>328,287</u>	<u>26,246</u>
Totals	<u>\$ 22,631,475</u>	<u>100.00%</u>	<u>\$ 20,777,665</u>	<u>\$ 1,853,810</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2017

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<u>Ferris High School</u>				
Resources:				
General Fund Contribution	\$ 18,027,690	98.72%	\$ 16,729,209	\$ 1,298,481
General Fund Reserve for Encumbrances at June 30, 2016	46,683	0.26%	46,683	-
	<u>18,074,373</u>	<u>98.98%</u>	<u>16,775,892</u>	<u>1,298,481</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	186,429	1.02%	172,877	13,552
Total Restricted Federal Resources	<u>186,429</u>	<u>1.02%</u>	<u>172,877</u>	<u>13,552</u>
Totals	<u>\$ 18,260,802</u>	<u>100.00%</u>	<u>\$ 16,948,769</u>	<u>\$ 1,312,033</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2017

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<u>Lincoln High School</u>				
Resources:				
General Fund Contribution	\$ 11,574,502	98.61%	\$ 10,729,918	\$ 844,584
General Fund Reserve for Encumbrances at June 30, 2016	33,249	0.28%	33,249	-
	<u>11,607,751</u>	<u>98.89%</u>	<u>10,763,167</u>	<u>844,584</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	130,231	1.11%	120,812	9,419
Total Restricted Federal Resources	<u>130,231</u>	<u>1.11%</u>	<u>120,812</u>	<u>9,419</u>
Totals	<u>\$ 11,737,982</u>	<u>100.00%</u>	<u>\$ 10,883,979</u>	<u>\$ 854,003</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2017

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<u>Snyder High School</u>				
Resources:				
General Fund Contribution	\$ 11,394,094	98.26%	\$ 9,990,699	\$ 1,403,395
General Fund Reserve for Encumbrances at June 30, 2016	50,526	0.44%	50,526	-
	<u>11,444,620</u>	<u>98.70%</u>	<u>10,041,225</u>	<u>1,403,395</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	151,733	1.30%	132,255	19,478
Total Restricted Federal Resources	<u>151,733</u>	<u>1.30%</u>	<u>132,255</u>	<u>19,478</u>
Totals	<u>\$ 11,596,353</u>	<u>100.00%</u>	<u>\$ 10,173,480</u>	<u>\$ 1,422,873</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2017

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<u>Mc Nair Academic High School</u>				
Resources:				
General Fund Contribution	\$ 8,753,563	98.96%	\$ 8,305,461	\$ 448,102
General Fund Reserve for Encumbrances at June 30, 2016	8,671	0.10%	8,671	-
	<u>8,762,234</u>	<u>99.06%</u>	<u>8,314,132</u>	<u>448,102</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	83,075	0.94%	78,894	4,181
Total Restricted Federal Resources	<u>83,075</u>	<u>0.94%</u>	<u>78,894</u>	<u>4,181</u>
Totals	<u>\$ 8,845,309</u>	<u>100.00%</u>	<u>\$ 8,393,026</u>	<u>\$ 452,283</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2017

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<u>Infinity Institute</u>				
Resources:				
General Fund Contribution	\$ 3,005,816	98.24%	\$ 2,988,084	\$ 17,732
General Fund Reserve for Encumbrances at June 30, 2016	6,091	0.20%	6,091	-
	<u>3,011,907</u>	<u>98.44%</u>	<u>2,994,175</u>	<u>17,732</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	47,647	1.56%	47,449	198
Total Restricted Federal Resources	<u>47,647</u>	<u>1.56%</u>	<u>47,449</u>	<u>198</u>
Totals	<u>\$ 3,059,554</u>	<u>100.00%</u>	<u>\$ 3,041,624</u>	<u>\$ 17,930</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2017

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>Government-Wide</u>					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 8,260,279	\$ (285,082)	\$ 7,975,197	\$ 7,926,114	\$ 49,083
Grades 1-5	59,146,163	(269,531)	58,876,632	58,476,320	400,312
Grades 6-8	25,870,189	(444,376)	25,425,813	24,947,607	478,206
Grades 9-12	36,184,097	(237,468)	35,946,629	33,023,242	2,923,387
Total regular programs - instruction	<u>129,460,728</u>	<u>(1,236,457)</u>	<u>128,224,271</u>	<u>124,373,283</u>	<u>3,850,988</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	3,724,201	(202,295)	3,521,906	3,245,898	276,008
Purchased professional - educational services	190,075	(3,632)	186,443	169,559	16,884
Purchased professional - technical services	40,000	(25,000)	15,000	11,542	3,458
Other purchased services (400-500 series)	1,104,777	218,970	1,323,747	1,156,361	167,386
Travel	-	16,303	16,303	11,703	4,600
General supplies	4,132,324	29,989	4,162,313	3,807,297	355,016
Computers - instructional	683,607	(161,499)	522,108	502,854	19,254
Textbooks	487,335	27,186	514,521	444,955	69,566
Other objects	361,980	(39,810)	322,170	258,477	63,693
Miscellaneous expenditures	33,157	(300)	32,857	27,757	5,100
Total regular programs - undistributed instruction	<u>10,757,456</u>	<u>(140,088)</u>	<u>10,617,368</u>	<u>9,636,403</u>	<u>980,965</u>
Total regular programs	<u>140,218,184</u>	<u>(1,376,545)</u>	<u>138,841,639</u>	<u>134,009,686</u>	<u>4,831,953</u>
Special education:					
Cognitive - mild:					
Salaries of teachers	424,800	2,708	427,508	419,368	8,140
Other salaries for instruction	309,698	(95,265)	214,433	214,433	-
General supplies	17,833	(1,177)	16,656	16,388	268
Total cognitive - mild	<u>752,331</u>	<u>(93,734)</u>	<u>658,597</u>	<u>650,189</u>	<u>8,408</u>
Cognitive - moderate:					
Salaries of teachers	745,571	(56,758)	688,813	683,349	5,464
Other salaries for instruction	267,258	1,830	269,088	269,088	-
General supplies	7,409	-	7,409	7,138	271
Other objects	750	-	750	680	70
Total cognitive - moderate	<u>1,020,988</u>	<u>(54,928)</u>	<u>966,060</u>	<u>960,255</u>	<u>5,805</u>
Learning/language disabilities:					
Salaries of teachers	4,596,534	152,936	4,749,470	4,586,456	163,014
Other salaries for instruction	2,321,041	(78,798)	2,242,243	2,222,828	19,415
Other purchased services (400-500 series)	1,000	(59)	941	462	479
General supplies	39,015	(4,317)	34,698	32,773	1,925
Computers - instructional	15,123	(15,000)	123	-	123
Total learning/language disabilities	<u>6,972,713</u>	<u>54,762</u>	<u>7,027,475</u>	<u>6,842,519</u>	<u>184,956</u>
Auditory impairments:					
Salaries of teachers	143,460	4,008	147,468	147,468	-
Total Auditory Impairments	<u>143,460</u>	<u>4,008</u>	<u>147,468</u>	<u>147,468</u>	<u>-</u>
Behavioral disabilities:					
Salaries of teachers	939,460	20,649	960,109	960,109	-
Other salaries for instruction	434,130	(5,634)	428,496	410,677	17,819
General supplies	6,317	-	6,317	5,243	1,074
Total behavioral disabilities	<u>1,379,907</u>	<u>15,015</u>	<u>1,394,922</u>	<u>1,376,029</u>	<u>18,893</u>
Multiple disabilities:					
Salaries of teachers	170,975	(48,508)	122,467	115,122	7,345
Other salaries for instruction	39,966	-	39,966	-	39,966
General supplies	2,894	-	2,894	1,122	1,772
Total multiple disabilities	<u>213,835</u>	<u>(48,508)</u>	<u>165,327</u>	<u>116,244</u>	<u>49,083</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2017

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>Government-Wide</u>					
Resource room/resource center:					
Salaries of teachers	\$ 32,541,893	\$ 200,188	\$ 32,742,081	\$ 31,295,885	\$ 1,446,196
Other salaries for instruction	1,320,248	172,258	1,492,506	1,336,150	156,356
General supplies	30,432	(562)	29,870	27,863	2,007
Total resource room/resource center	<u>33,892,573</u>	<u>371,884</u>	<u>34,264,457</u>	<u>32,659,898</u>	<u>1,604,559</u>
Autism:					
Salaries of teachers	5,392,202	39,949	5,432,151	5,253,055	179,096
Other salaries for instruction	3,069,557	(145,727)	2,923,830	2,832,570	91,260
General supplies	18,407	(4,068)	14,339	12,147	2,192
Computers	2,000	281	2,281	2,281	-
Textbooks	1,000	-	1,000	-	1,000
Total autism	<u>8,483,166</u>	<u>(109,565)</u>	<u>8,373,601</u>	<u>8,100,053</u>	<u>273,548</u>
Total special education - instruction	<u>52,858,973</u>	<u>138,934</u>	<u>52,997,907</u>	<u>50,852,655</u>	<u>2,145,252</u>
Bilingual education:					
Salaries of teachers	10,812,385	597,969	11,410,354	11,203,317	207,037
Other salaries for instruction	894,095	(10,461)	883,634	819,978	63,656
Other purchased services (400-500 series)	800	-	800	-	800
General supplies	72,639	6,647	79,286	73,116	6,170
Textbooks	4,386	(1,148)	3,238	2,580	658
Total bilingual education	<u>11,784,305</u>	<u>593,007</u>	<u>12,377,312</u>	<u>12,098,991</u>	<u>278,321</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	282,787	33,105	315,892	288,066	27,826
Other purchase services (300-500 series)	10,000	(7,590)	2,410	2,410	-
Supplies and materials	4,500	(233)	4,267	3,843	424
Other Objects	1,000	(150)	850	600	250
Total other instructional	<u>298,287</u>	<u>25,132</u>	<u>323,419</u>	<u>294,919</u>	<u>28,500</u>
Total - instruction	<u>205,159,749</u>	<u>(619,472)</u>	<u>204,540,277</u>	<u>197,256,251</u>	<u>7,284,026</u>
Attendance and social work services:					
Salaries	175,998	32,563	208,561	167,115	41,446
Family/parent liaison salary	1,181,910	(33,885)	1,148,025	1,133,506	14,519
Supplies and materials	4,150	(2,745)	1,405	1,340	65
Total attendance and social work services	<u>1,362,058</u>	<u>(4,067)</u>	<u>1,357,991</u>	<u>1,301,961</u>	<u>56,030</u>
Health services:					
Salaries	4,376,956	(48,078)	4,328,878	4,266,130	62,748
Supplies and materials	63,485	(13,329)	50,156	47,430	2,726
Total health services	<u>4,440,441</u>	<u>(61,407)</u>	<u>4,379,034</u>	<u>4,313,560</u>	<u>65,474</u>
Other support services - students-regular:					
Salaries of other professional staff	7,606,837	(93,565)	7,513,272	7,217,201	296,071
Other salaries	1,054,890	(118,056)	936,834	877,074	59,760
Purchased professional - educational services	825	-	825	825	-
Other purchased services (400-500 series)	500	-	500	-	500
Travel	297	860	1,157	802	355
Supplies and materials	150,989	(37,583)	113,406	50,788	62,618
Total other support services - students-regular	<u>8,814,838</u>	<u>(248,844)</u>	<u>8,565,994</u>	<u>8,146,690</u>	<u>419,304</u>
Educational media services/school library:					
Salaries	3,202,682	20,374	3,223,056	3,068,261	154,795
Other salaries for instruction	157,420	(40,555)	116,865	112,421	4,444
Other purchased services (400-500 series)	31,886	(6,849)	25,037	24,413	624
Supplies and materials	156,220	(28,263)	127,957	100,992	26,965
Computers	41,264	8,411	49,675	25,640	24,035
Other objects	400	(213)	187	187	-
Total educational media services/school library	<u>3,589,872</u>	<u>(47,095)</u>	<u>3,542,777</u>	<u>3,331,914</u>	<u>210,863</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2017

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>Government-Wide</u>					
Instruction staff training services:					
Other purchased professional services - educational	\$ 167,361	\$ (28,302)	\$ 139,059	\$ 101,948	\$ 37,111
Other purchased services (400-500 series)	15,500	(14,345)	1,155	655	500
Travel	-	1,200	1,200	1,200	-
Supplies and materials	5,522	-	5,522	2,487	3,035
Total instruction staff training services	<u>188,383</u>	<u>(41,447)</u>	<u>146,936</u>	<u>106,290</u>	<u>40,646</u>
Support services - school administration:					
Salaries of principals/assistant principals	12,133,142	12,261	12,145,403	11,711,246	434,157
Salaries of secretarial and clerical assistants	6,727,174	(268,089)	6,459,085	5,946,442	512,643
Other salaries	154,978	(37,907)	117,071	72,726	44,345
Other professional and technical services	7,000	(3,000)	4,000	4,000	-
Other purchased services (400-500 series)	640,959	(23,359)	617,600	552,458	65,142
Travel	2,740	1,870	4,610	4,135	475
Supplies and materials	481,731	(89,157)	392,574	376,106	16,468
Computers	68,500	(20,605)	47,895	44,980	2,915
Other objects	13,189	(1,902)	11,287	9,155	2,132
Total support services - school administration	<u>20,229,413</u>	<u>(429,888)</u>	<u>19,799,525</u>	<u>18,721,248</u>	<u>1,078,277</u>
Security:					
Salaries	6,028,231	15,827	6,044,058	5,821,034	223,024
General supplies	345,783	(6,999)	338,784	338,781	3
Total security	<u>6,374,014</u>	<u>8,828</u>	<u>6,382,842</u>	<u>6,159,815</u>	<u>223,027</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	325,020	2,497	327,517	292,673	34,844
Total student transportation services	<u>325,020</u>	<u>2,497</u>	<u>327,517</u>	<u>292,673</u>	<u>34,844</u>
Unallocated employee benefits:					
Social Security contribution	2,181,435	464,161	2,645,596	2,338,440	307,156
TPAF contribution - ERIP	-	647,238	647,238	-	647,238
Health benefits	52,197,092	314,389	52,511,481	52,511,441	40
Total unallocated employee benefits	<u>54,378,527</u>	<u>1,425,788</u>	<u>55,804,315</u>	<u>54,849,881</u>	<u>954,434</u>
Total undistributed expenditures	<u>99,702,566</u>	<u>604,365</u>	<u>100,306,931</u>	<u>97,224,032</u>	<u>3,082,899</u>
TOTAL EXPENDITURES - CURRENT EXPENSE	<u>304,862,315</u>	<u>(15,107)</u>	<u>304,847,208</u>	<u>294,480,283</u>	<u>10,366,925</u>
CAPITAL OUTLAY					
Equipment:					
Grades 1 - 5	44,790	17,118	61,908	42,595	19,313
Grades 6 - 8	11,000	(11)	10,989	10,989	-
Grades 9 - 12	15,570	10,153	25,723	25,153	570
Undistributed expenditures:					
School administration	88,328	(12,153)	76,175	75,196	979
Total equipment	<u>159,688</u>	<u>15,107</u>	<u>174,795</u>	<u>153,933</u>	<u>20,862</u>
TOTAL CAPITAL OUTLAY	<u>159,688</u>	<u>15,107</u>	<u>174,795</u>	<u>153,933</u>	<u>20,862</u>
Government-wide school based expenditures	<u>\$ 305,022,003</u>	<u>\$ -</u>	<u>\$ 305,022,003</u>	<u>\$ 294,634,216</u>	<u>\$ 10,387,787</u>
Other financing sources:					
Transfers in	305,022,003	-	305,022,003	294,634,216	10,387,787
Total other financing sources	<u>\$ 305,022,003</u>	<u>\$ -</u>	<u>\$ 305,022,003</u>	<u>\$ 294,634,216</u>	<u>\$ 10,387,787</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2017

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>P. S. 3 Frank R. Conwell- Primary School</u>					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 219,367	\$ 14,400	\$ 233,767	\$ 233,767	\$ -
Grades 1-5	2,013,060	(3,074)	2,009,986	1,991,384	18,602
Total regular programs - instruction	<u>2,232,427</u>	<u>11,326</u>	<u>2,243,753</u>	<u>2,225,151</u>	<u>18,602</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	78,928	34,439	113,367	113,367	-
Other purchased services (400-500 series)	40,131	19,017	59,148	58,928	220
General supplies	100,323	(21,206)	79,117	72,859	6,258
Other objects	6,000	(556)	5,444	5,444	-
Miscellaneous expenditures	750	750	1,500	1,476	24
Total regular programs - undistributed instruction	<u>226,132</u>	<u>32,444</u>	<u>258,576</u>	<u>252,074</u>	<u>6,502</u>
Total regular programs	<u>2,458,559</u>	<u>43,770</u>	<u>2,502,329</u>	<u>2,477,225</u>	<u>25,104</u>
Special education:					
Cognitive - mild:					
Other salaries for instruction	43,255	(108)	43,147	43,147	-
Total cognitive - mild	<u>43,255</u>	<u>(108)</u>	<u>43,147</u>	<u>43,147</u>	<u>-</u>
Cognitive - moderate:					
Salaries of teachers	161,138	(15,470)	145,668	145,668	-
Other salaries for instruction	34,017	-	34,017	34,017	-
Total cognitive - moderate	<u>195,155</u>	<u>(15,470)</u>	<u>179,685</u>	<u>179,685</u>	<u>-</u>
Learning/language disabilities:					
Salaries of teachers	156,364	(50,060)	106,304	106,304	-
Total learning/language disabilities	<u>156,364</u>	<u>(50,060)</u>	<u>106,304</u>	<u>106,304</u>	<u>-</u>
Resource room/resource center:					
Salaries of teachers	600,329	(13,416)	586,913	586,913	-
Total resource room/resource center	<u>600,329</u>	<u>(13,416)</u>	<u>586,913</u>	<u>586,913</u>	<u>-</u>
Total special education - instruction	<u>995,103</u>	<u>(79,054)</u>	<u>916,049</u>	<u>916,049</u>	<u>-</u>
Bilingual education:					
Salaries of teachers	281,051	12,136	293,187	293,187	-
General supplies	268	1,537	1,805	1,537	268
Total bilingual education	<u>318,280</u>	<u>(23,288)</u>	<u>294,992</u>	<u>294,724</u>	<u>268</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	9,689	737	10,426	10,426	-
Total other instructional	<u>9,689</u>	<u>737</u>	<u>10,426</u>	<u>10,426</u>	<u>-</u>
Total - instruction	<u>3,781,631</u>	<u>(57,835)</u>	<u>3,723,796</u>	<u>3,698,424</u>	<u>25,372</u>
Attendance and social work services:					
Family/parent liaison salary	38,555	(1,928)	36,627	36,627	-
Total attendance and social work services	<u>38,555</u>	<u>(1,928)</u>	<u>36,627</u>	<u>36,627</u>	<u>-</u>
Health services:					
Salaries	87,760	840	88,600	88,600	-
Supplies and materials	3,000	(2,417)	583	582	1
Total health services	<u>90,760</u>	<u>(1,577)</u>	<u>89,183</u>	<u>89,182</u>	<u>1</u>
Other support services - students-regular:					
Salaries of other professional staff	115,630	-	115,630	115,630	-
Total other support services - students-regular	<u>115,630</u>	<u>-</u>	<u>115,630</u>	<u>115,630</u>	<u>-</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2017

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>P. S. 3 Frank R. Conwell- Primary School</u>					
Educational media services/school library:					
Salaries	\$ 109,880	\$ -	\$ 109,880	\$ 109,880	\$ -
Other purchased services (400-500 series)	-	195	195	195	-
Supplies and materials	2,307	(1,089)	1,218	1,214	4
Total educational media services/school library	<u>112,187</u>	<u>(894)</u>	<u>111,293</u>	<u>111,289</u>	<u>4</u>
Instruction staff training services:					
Other purchased professional services - educational	2,500	-	2,500	2,500	-
Total instruction staff training services	<u>2,500</u>	<u>-</u>	<u>2,500</u>	<u>2,500</u>	<u>-</u>
Support services - school administration:					
Salaries of principals/assistant principals	297,219	(3,500)	293,719	293,700	19
Salaries of secretarial and clerical assistants	120,575	26,091	146,666	146,657	9
Other salaries	2,530	(160)	2,370	2,268	102
Other purchased services (400-500 series)	-	10,251	10,251	10,251	-
Supplies and materials	25,349	(10,399)	14,950	14,837	113
Total support services - school administration	<u>445,673</u>	<u>22,283</u>	<u>467,956</u>	<u>467,713</u>	<u>243</u>
Security:					
Salaries	144,442	2,628	147,070	147,070	-
General supplies	8,424	-	8,424	8,424	-
Total security	<u>152,866</u>	<u>2,628</u>	<u>155,494</u>	<u>155,494</u>	<u>-</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	3,000	3,392	6,392	6,392	-
Total student transportation services	<u>3,000</u>	<u>3,392</u>	<u>6,392</u>	<u>6,392</u>	<u>-</u>
Unallocated employee benefits:					
Social Security contribution	39,737	6,041	45,778	39,925	5,853
TPAF contribution - ERIP	-	12,782	12,782	-	12,782
Health benefits	1,046,209	15,108	1,061,317	1,061,317	-
Total unallocated employee benefits	<u>1,085,946</u>	<u>33,931</u>	<u>1,119,877</u>	<u>1,101,242</u>	<u>18,635</u>
Total undistributed expenditures	<u>2,047,117</u>	<u>57,835</u>	<u>2,104,952</u>	<u>2,086,069</u>	<u>18,883</u>
TOTAL EXPENDITURES - CURRENT EXPENSE	<u>5,828,748</u>	<u>-</u>	<u>5,828,748</u>	<u>5,784,493</u>	<u>44,255</u>
CAPITAL OUTLAY					
Equipment:					
Grades 1 - 5	990	-	990	-	990
Total equipment	<u>990</u>	<u>-</u>	<u>990</u>	<u>-</u>	<u>990</u>
TOTAL CAPITAL OUTLAY	<u>990</u>	<u>-</u>	<u>990</u>	<u>-</u>	<u>990</u>
Government-wide school based expenditures	<u>\$ 5,829,738</u>	<u>\$ -</u>	<u>\$ 5,829,738</u>	<u>\$ 5,784,493</u>	<u>\$ 45,245</u>
Other financing sources:					
Transfers in	5,829,738	-	5,829,738	5,784,493	45,245
Total other financing sources	<u>\$ 5,829,738</u>	<u>\$ -</u>	<u>\$ 5,829,738</u>	<u>\$ 5,784,493</u>	<u>\$ 45,245</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2017

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>M. S. 4 Frank R. Conwell- Middle School</u>					
Regular programs - instruction:					
Salaries of teachers:					
Grades 6-8	\$ 4,333,033	\$ (32,861)	\$ 4,300,172	\$ 4,181,276	\$ 118,896
Total regular programs - instruction	<u>4,333,033</u>	<u>(32,861)</u>	<u>4,300,172</u>	<u>4,181,276</u>	<u>118,896</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	-	745	745	745	-
Other purchased services (400-500 series)	8,000	(2,645)	5,355	4,138	1,217
General supplies	133,578	(11,288)	122,290	121,840	450
Computers - instructional	13,000	-	13,000	12,985	15
Textbooks	23,000	-	23,000	22,627	373
Other objects	11,000	25	11,025	8,014	3,011
Miscellaneous expenditures	750	-	750	750	-
Total regular programs - undistributed instruction	<u>189,328</u>	<u>(13,163)</u>	<u>176,165</u>	<u>171,099</u>	<u>5,066</u>
Total regular programs	<u>4,522,361</u>	<u>(46,024)</u>	<u>4,476,337</u>	<u>4,352,375</u>	<u>123,962</u>
Learning/language disabilities:					
Salaries of teachers	171,740	(23,230)	148,510	73,713	74,797
Other salaries for instruction	117,701	-	117,701	115,656	2,045
General supplies	2,000	-	2,000	1,999	1
Total learning/language disabilities	<u>291,441</u>	<u>(23,230)</u>	<u>268,211</u>	<u>191,368</u>	<u>76,843</u>
Behavioral disabilities:					
Salaries of teachers	87,760	56	87,816	87,816	-
Other salaries for instruction	43,255	-	43,255	43,255	-
General supplies	1,000	-	1,000	1,000	-
Total behavioral disabilities	<u>132,015</u>	<u>56</u>	<u>132,071</u>	<u>132,071</u>	<u>-</u>
Resource room/resource center:					
Salaries of teachers	752,766	32,014	784,780	772,187	12,593
General supplies	2,000	-	2,000	2,000	-
Total resource room/resource center	<u>754,766</u>	<u>32,014</u>	<u>786,780</u>	<u>774,187</u>	<u>12,593</u>
Autism:					
Salaries of teachers	226,264	(21,920)	204,344	179,155	25,189
Other salaries for instruction	160,593	-	160,593	151,991	8,602
General supplies	2,000	-	2,000	2,000	-
Total autism	<u>388,857</u>	<u>(21,920)</u>	<u>366,937</u>	<u>333,146</u>	<u>33,791</u>
Total special education - instruction	<u>1,567,079</u>	<u>(13,080)</u>	<u>1,553,999</u>	<u>1,430,772</u>	<u>123,227</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	10,000	(2,300)	7,700	7,700	-
Total other instructional	<u>10,000</u>	<u>(2,300)</u>	<u>7,700</u>	<u>7,700</u>	<u>-</u>
Total - instruction	<u>6,099,440</u>	<u>(61,404)</u>	<u>6,038,036</u>	<u>5,790,847</u>	<u>247,189</u>
Attendance and social work services:					
Family/parent liaison salary	39,155	(98)	39,057	39,057	-
Total attendance and social work services	<u>39,155</u>	<u>(98)</u>	<u>39,057</u>	<u>39,057</u>	<u>-</u>
Health services:					
Salaries	103,280	(18,612)	84,668	84,668	-
Supplies and materials	2,000	-	2,000	2,000	-
Total health services	<u>105,280</u>	<u>(18,612)</u>	<u>86,668</u>	<u>86,668</u>	<u>-</u>
Other support services - students-regular:					
Salaries of other professional staff	222,060	6,400	228,460	228,460	-
Supplies and materials	1,200	-	1,200	1,200	-
Total other support services - students-regular	<u>223,260</u>	<u>6,400</u>	<u>229,660</u>	<u>229,660</u>	<u>-</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2017

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>M. S. 4 Frank R. Conwell- Middle School</u>					
Educational media services/school library:					
Salaries	\$ 112,580	\$ -	\$ 112,580	\$ 112,580	\$ -
Supplies and materials	12,294	-	12,294	8,013	4,281
Computers	9,000	-	9,000	9,000	-
Total educational media services/school library	<u>133,874</u>	<u>-</u>	<u>133,874</u>	<u>129,593</u>	<u>4,281</u>
Support services - school administration:					
Salaries of principals/assistant principals	428,259	(973)	427,286	427,166	120
Salaries of secretarial and clerical assistants	181,329	-	181,329	181,329	-
Other professional and technical services	-	4,000	4,000	4,000	-
Other purchased services (400-500 series)	59,079	(4,477)	54,602	54,232	370
Supplies and materials	17,010	(1,471)	15,539	12,383	3,156
Computers	3,000	4,954	7,954	7,142	812
Total support services - school administration	<u>693,677</u>	<u>(2,967)</u>	<u>690,710</u>	<u>686,252</u>	<u>4,458</u>
Security:					
Salaries	181,322	(4,990)	176,332	176,332	-
General supplies	10,109	-	10,109	10,109	-
Total security	<u>191,431</u>	<u>(4,990)</u>	<u>186,441</u>	<u>186,441</u>	<u>-</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	7,000	1,758	8,758	8,688	70
Total student transportation services	<u>7,000</u>	<u>1,758</u>	<u>8,758</u>	<u>8,688</u>	<u>70</u>
Unallocated employee benefits:					
Social Security contribution	58,960	16,606	75,566	68,277	7,289
TPAF contribution - ERIP	-	19,204	19,204	-	19,204
Health benefits	1,448,886	44,103	1,492,989	1,492,988	1
Total unallocated employee benefits	<u>1,507,846</u>	<u>79,913</u>	<u>1,587,759</u>	<u>1,561,265</u>	<u>26,494</u>
Total undistributed expenditures	<u>2,901,523</u>	<u>61,404</u>	<u>2,962,927</u>	<u>2,927,624</u>	<u>35,303</u>
TOTAL EXPENDITURES - CURRENT EXPENSE	<u>9,000,963</u>	<u>-</u>	<u>9,000,963</u>	<u>8,718,471</u>	<u>282,492</u>
Government-wide school based expenditures	<u>\$ 9,000,963</u>	<u>\$ -</u>	<u>\$ 9,000,963</u>	<u>\$ 8,718,471</u>	<u>\$ 282,492</u>
Other financing sources:					
Transfers in	9,000,963	-	9,000,963	8,718,471	282,492
Total other financing sources	<u>\$ 9,000,963</u>	<u>\$ -</u>	<u>\$ 9,000,963</u>	<u>\$ 8,718,471</u>	<u>\$ 282,492</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2017

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>P. S. 5 Dr. Michael Conti</u>					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 175,740	\$ 6,352	\$ 182,092	\$ 182,092	\$ -
Grades 1-5	2,038,643	42,605	2,081,248	2,081,248	-
Grades 6-8	379,840	16,846	396,686	396,686	-
Total regular programs - instruction	<u>2,594,223</u>	<u>65,803</u>	<u>2,660,026</u>	<u>2,660,026</u>	<u>-</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	29,750	(26,647)	3,103	3,103	-
Purchased professional - educational services	-	6,700	6,700	6,700	-
Other purchased services (400-500 series)	20,361	8,552	28,913	26,509	2,404
General supplies	140,005	(7,408)	132,597	123,823	8,774
Computers - instructional	10,500	(3,045)	7,455	7,357	98
Textbooks	1,000	1,342	2,342	2,341	1
Other objects	5,500	1,100	6,600	6,599	1
Miscellaneous expenditures	2,000	(1,000)	1,000	1,000	-
Total regular programs - undistributed instruction	<u>209,116</u>	<u>(20,406)</u>	<u>188,710</u>	<u>177,432</u>	<u>11,278</u>
Total regular programs	<u>2,803,339</u>	<u>45,397</u>	<u>2,848,736</u>	<u>2,837,458</u>	<u>11,278</u>
Cognitive - moderate:					
Salaries of teachers	54,584	3,280	57,864	57,864	-
Total cognitive - moderate	<u>54,584</u>	<u>3,280</u>	<u>57,864</u>	<u>57,864</u>	<u>-</u>
Learning/language disabilities:					
Salaries of teachers	366,354	(4,492)	361,862	361,862	-
Other salaries for instruction	202,277	-	202,277	202,277	-
General supplies	1,000	-	1,000	1,000	-
Total learning/language disabilities	<u>569,631</u>	<u>(4,492)</u>	<u>565,139</u>	<u>565,139</u>	<u>-</u>
Behavioral disabilities:					
Salaries of teachers	113,787	2,537	116,324	116,324	-
Other salaries for instruction	40,966	-	40,966	40,966	-
Total behavioral disabilities	<u>154,753</u>	<u>2,537</u>	<u>157,290</u>	<u>157,290</u>	<u>-</u>
Resource room/resource center:					
Salaries of teachers	694,547	28,960	723,507	723,507	-
Other salaries for instruction	43,255	-	43,255	43,255	-
General supplies	1,000	-	1,000	932	68
Total resource room/resource center	<u>738,802</u>	<u>28,960</u>	<u>767,762</u>	<u>767,694</u>	<u>68</u>
Total special education - instruction	<u>1,517,770</u>	<u>30,285</u>	<u>1,548,055</u>	<u>1,547,987</u>	<u>68</u>
Bilingual education:					
Salaries of teachers	469,482	(96,277)	373,205	373,205	-
Other salaries for instruction	39,155	-	39,155	39,155	-
General supplies	2,000	-	2,000	1,904	96
Total bilingual education	<u>510,637</u>	<u>(96,277)</u>	<u>414,360</u>	<u>414,264</u>	<u>96</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	2,400	-	2,400	2,400	-
Supplies and materials	500	-	500	500	-
Total other instructional	<u>2,900</u>	<u>-</u>	<u>2,900</u>	<u>2,900</u>	<u>-</u>
Total - instruction	<u>4,834,646</u>	<u>(20,595)</u>	<u>4,814,051</u>	<u>4,802,609</u>	<u>11,442</u>
Attendance and social work services:					
Family/parent liaison salary	39,155	-	39,155	39,155	-
Total attendance and social work services	<u>39,155</u>	<u>-</u>	<u>39,155</u>	<u>39,155</u>	<u>-</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2017

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>P. S. 5 Dr. Michael Conti</u>					
Health services:					
Salaries	\$ 102,280	\$ (16,876)	\$ 85,404	\$ 85,404	\$ -
Supplies and materials	2,000	(1,885)	115	115	-
Total health services	<u>104,280</u>	<u>(18,761)</u>	<u>85,519</u>	<u>85,519</u>	<u>-</u>
Other support services - students-regular:					
Salaries of other professional staff	120,930	25,989	146,919	146,919	-
Total other support services - students-regular	<u>120,930</u>	<u>25,989</u>	<u>146,919</u>	<u>146,919</u>	<u>-</u>
Educational media services/school library:					
Salaries	62,300	-	62,300	62,300	-
Supplies and materials	1,500	(251)	1,249	1,249	-
Total educational media services/school library	<u>63,800</u>	<u>(251)</u>	<u>63,549</u>	<u>63,549</u>	<u>-</u>
Support services - school administration:					
Salaries of principals/assistant principals	261,318	(1,500)	259,818	259,733	85
Salaries of secretarial and clerical assistants	179,929	-	179,929	179,929	-
Other salaries	4,000	(860)	3,140	3,140	-
Other purchased services (400-500 series)	2,000	(39)	1,961	1,961	-
Supplies and materials	3,048	(80)	2,968	2,968	-
Computers	4,000	(1,555)	2,445	2,445	-
Total support services - school administration	<u>454,295</u>	<u>(4,034)</u>	<u>450,261</u>	<u>450,176</u>	<u>85</u>
Security:					
Salaries	104,777	1,375	106,152	106,152	-
General supplies	6,739	-	6,739	6,739	-
Total security	<u>111,516</u>	<u>1,375</u>	<u>112,891</u>	<u>112,891</u>	<u>-</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	30,000	(25,179)	4,821	4,821	-
Total student transportation services	<u>30,000</u>	<u>(25,179)</u>	<u>4,821</u>	<u>4,821</u>	<u>-</u>
Unallocated employee benefits:					
Social Security contribution	51,260	18,619	69,879	62,016	7,863
TPAF contribution - ERIP	-	12,959	12,959	-	12,959
Health benefits	1,346,777	9,878	1,356,655	1,356,651	4
Total unallocated employee benefits	<u>1,398,037</u>	<u>41,456</u>	<u>1,439,493</u>	<u>1,418,667</u>	<u>20,826</u>
Total undistributed expenditures	<u>2,322,013</u>	<u>20,595</u>	<u>2,342,608</u>	<u>2,321,697</u>	<u>20,911</u>
TOTAL EXPENDITURES - CURRENT EXPENSE	<u>7,156,659</u>	<u>-</u>	<u>7,156,659</u>	<u>7,124,306</u>	<u>32,353</u>
Government-wide school based expenditures	<u>\$ 7,156,659</u>	<u>\$ -</u>	<u>\$ 7,156,659</u>	<u>\$ 7,124,306</u>	<u>\$ 32,353</u>
Other financing sources:					
Transfers in	7,156,659	-	7,156,659	7,124,306	32,353
Total other financing sources	<u>\$ 7,156,659</u>	<u>\$ -</u>	<u>\$ 7,156,659</u>	<u>\$ 7,124,306</u>	<u>\$ 32,353</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2017

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>P. S. 6 Jotham W. Wakeman</u>					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 433,858	\$ 6,216	\$ 440,074	\$ 440,074	\$ -
Grades 1-5	2,745,197	22,469	2,767,666	2,755,712	11,954
Grades 6-8	-	320	320	320	-
Total regular programs - instruction	<u>3,179,055</u>	<u>29,005</u>	<u>3,208,060</u>	<u>3,196,106</u>	<u>11,954</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	267,064	1,143	268,207	268,207	-
Purchased professional - educational services	16,000	8,773	24,773	24,675	98
Other purchased services (400-500 series)	37,952	(7,417)	30,535	28,865	1,670
General supplies	181,826	21,928	203,754	192,220	11,534
Other objects	10,752	986	11,738	8,889	2,849
Miscellaneous expenditures	725	-	725	723	2
Total regular programs - undistributed instruction	<u>534,319</u>	<u>5,413</u>	<u>539,732</u>	<u>523,579</u>	<u>16,153</u>
Total regular programs	<u>3,713,374</u>	<u>34,418</u>	<u>3,747,792</u>	<u>3,719,685</u>	<u>28,107</u>
Learning/language disabilities:					
Salaries of teachers	106,580	3,600	110,180	110,180	-
Other salaries for instruction	84,210	1,761	85,971	85,971	-
Total learning/language disabilities	<u>190,790</u>	<u>5,361</u>	<u>196,151</u>	<u>196,151</u>	<u>-</u>
Behavioral disabilities:					
Salaries of teachers	102,580	-	102,580	102,580	-
Total behavioral disabilities	<u>102,580</u>	<u>-</u>	<u>102,580</u>	<u>102,580</u>	<u>-</u>
Resource room/resource center:					
Salaries of teachers	746,668	(76,346)	670,322	631,924	38,398
Other salaries for instruction	43,255	-	43,255	43,255	-
Total resource room/resource center	<u>789,923</u>	<u>(76,346)</u>	<u>713,577</u>	<u>675,179</u>	<u>38,398</u>
Total special education - instruction	<u>1,083,293</u>	<u>(70,985)</u>	<u>1,012,308</u>	<u>973,910</u>	<u>38,398</u>
Bilingual education:					
Salaries of teachers	912,572	25,456	938,028	938,028	-
Other salaries for instruction	162,631	-	162,631	162,631	-
General supplies	11,484	4,836	16,320	13,901	2,419
Total bilingual education	<u>1,086,687</u>	<u>30,292</u>	<u>1,116,979</u>	<u>1,114,560</u>	<u>2,419</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	3,200	4,400	7,600	7,600	-
Total other instructional	<u>3,200</u>	<u>4,400</u>	<u>7,600</u>	<u>7,600</u>	<u>-</u>
Total - instruction	<u>5,886,554</u>	<u>(1,875)</u>	<u>5,884,679</u>	<u>5,815,755</u>	<u>68,924</u>
Attendance and social work services:					
Family/parent liaison salary	38,155	1,000	39,155	39,155	-
Supplies and materials	700	(195)	505	499	6
Total attendance and social work services	<u>38,855</u>	<u>805</u>	<u>39,660</u>	<u>39,654</u>	<u>6</u>
Health services:					
Salaries	102,280	-	102,280	102,280	-
Supplies and materials	1,034	(92)	942	942	-
Total health services	<u>103,314</u>	<u>(92)</u>	<u>103,222</u>	<u>103,222</u>	<u>-</u>
Other support services - students-regular:					
Salaries of other professional staff	217,760	6,240	224,000	224,000	-
Total other support services - students-regular	<u>217,760</u>	<u>6,240</u>	<u>224,000</u>	<u>224,000</u>	<u>-</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2017

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>P. S. 6 Jotham W. Wakeman</u>					
Educational media services/school library:					
Salaries	\$ 103,280	\$ 3,040	\$ 106,320	\$ 106,320	\$ -
Total educational media services/school library	<u>103,280</u>	<u>3,040</u>	<u>106,320</u>	<u>106,320</u>	<u>-</u>
Support services - school administration:					
Salaries of principals/assistant principals	259,528	-	259,528	258,033	1,495
Salaries of secretarial and clerical assistants	180,836	(5,737)	175,099	174,621	478
Other salaries	2,000	(560)	1,440	-	1,440
Supplies and materials	24,102	(16,414)	7,688	6,453	1,235
Total support services - school administration	<u>466,466</u>	<u>(22,711)</u>	<u>443,755</u>	<u>439,107</u>	<u>4,648</u>
Security:					
Salaries	134,696	(24,420)	110,276	110,276	-
General supplies	8,424	-	8,424	8,424	-
Total security	<u>143,120</u>	<u>(24,420)</u>	<u>118,700</u>	<u>118,700</u>	<u>-</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	5,000	-	5,000	3,861	1,139
Total student transportation services	<u>5,000</u>	<u>-</u>	<u>5,000</u>	<u>3,861</u>	<u>1,139</u>
Unallocated employee benefits:					
Social Security contribution	69,257	16,106	85,363	75,239	10,124
TPAF contribution - ERIP	-	19,337	19,337	-	19,337
Health benefits	1,593,435	7,570	1,601,005	1,601,004	1
Total unallocated employee benefits	<u>1,662,692</u>	<u>43,013</u>	<u>1,705,705</u>	<u>1,676,243</u>	<u>29,462</u>
Total undistributed expenditures	<u>2,744,487</u>	<u>1,875</u>	<u>2,746,362</u>	<u>2,711,107</u>	<u>35,255</u>
TOTAL EXPENDITURES - CURRENT EXPENSE	<u>8,631,041</u>	<u>-</u>	<u>8,631,041</u>	<u>8,526,862</u>	<u>104,179</u>
Government-wide school based expenditures	<u>\$ 8,631,041</u>	<u>\$ -</u>	<u>\$ 8,631,041</u>	<u>\$ 8,526,862</u>	<u>\$ 104,179</u>
Other financing sources:					
Transfers in	8,631,041	-	8,631,041	8,526,862	104,179
Total other financing sources	<u>\$ 8,631,041</u>	<u>\$ -</u>	<u>\$ 8,631,041</u>	<u>\$ 8,526,862</u>	<u>\$ 104,179</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2017

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>M. S. 7 Franklin L. Williams Middle School</u>					
Regular programs - instruction:					
Salaries of teachers:					
Grades 6-8	\$ 3,964,645	\$ (74,732)	\$ 3,889,913	\$ 3,886,789	\$ 3,124
Total regular programs - instruction	<u>3,964,645</u>	<u>(74,732)</u>	<u>3,889,913</u>	<u>3,886,789</u>	<u>3,124</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	-	567	567	567	-
Other purchased services (400-500 series)	131,552	(773)	130,779	110,118	20,661
General supplies	121,260	(1,381)	119,879	117,563	2,316
Computers - instructional	41	-	41	-	41
Textbooks	250	2,450	2,700	2,450	250
Other objects	15,250	1,542	16,792	13,612	3,180
Miscellaneous expenditures	750	-	750	750	-
Total regular programs - undistributed instruction	<u>273,103</u>	<u>(1,595)</u>	<u>271,508</u>	<u>245,060</u>	<u>26,448</u>
Total regular programs	<u>4,237,748</u>	<u>(76,327)</u>	<u>4,161,421</u>	<u>4,131,849</u>	<u>29,572</u>
Learning/language disabilities:					
Salaries of teachers	531,056	110,841	641,897	641,897	-
Other salaries for instruction	252,086	565	252,651	252,651	-
Total learning/language disabilities	<u>783,142</u>	<u>111,406</u>	<u>894,548</u>	<u>894,548</u>	<u>-</u>
Behavioral disabilities:					
Salaries of teachers	109,175	(50,884)	58,291	58,291	-
Other salaries for instruction	37,961	-	37,961	37,961	-
Total behavioral disabilities	<u>147,136</u>	<u>(50,884)</u>	<u>96,252</u>	<u>96,252</u>	<u>-</u>
Resource room/resource center:					
Salaries of teachers	880,580	32,776	913,356	913,356	-
General supplies	1,000	(138)	862	862	-
Total resource room/resource center	<u>881,580</u>	<u>32,638</u>	<u>914,218</u>	<u>914,218</u>	<u>-</u>
Total special education - instruction	<u>1,811,858</u>	<u>93,160</u>	<u>1,905,018</u>	<u>1,905,018</u>	<u>-</u>
Bilingual education:					
Salaries of teachers	1,257,299	(75,295)	1,182,004	1,182,004	-
Other salaries for instruction	197,555	(5,428)	192,127	192,127	-
General supplies	10,020	(69)	9,951	9,931	20
Total bilingual education	<u>1,464,874</u>	<u>(80,792)</u>	<u>1,384,082</u>	<u>1,384,062</u>	<u>20</u>
Total - instruction	<u>7,514,480</u>	<u>(63,959)</u>	<u>7,450,521</u>	<u>7,420,929</u>	<u>29,592</u>
Attendance and social work services:					
Family/parent liaison salary	39,155	(600)	38,555	38,555	-
Total attendance and social work services	<u>39,155</u>	<u>(600)</u>	<u>38,555</u>	<u>38,555</u>	<u>-</u>
Health services:					
Salaries	102,280	(49,486)	52,794	52,794	-
Supplies and materials	2,000	(13)	1,987	1,987	-
Total health services	<u>104,280</u>	<u>(49,499)</u>	<u>54,781</u>	<u>54,781</u>	<u>-</u>
Other support services - students-regular:					
Salaries of other professional staff	204,240	56	204,296	204,296	-
Supplies and materials	1,000	-	1,000	1,000	-
Total other support services - students-regular	<u>205,240</u>	<u>56</u>	<u>205,296</u>	<u>205,296</u>	<u>-</u>
Educational media services/school library:					
Salaries	109,880	-	109,880	109,880	-
Total educational media services/school library	<u>109,880</u>	<u>-</u>	<u>109,880</u>	<u>109,880</u>	<u>-</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2017

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>M. S. 7 Franklin L. Williams Middle School</u>					
Instruction staff training services:					
Other purchased professional services - educational	\$ 15,000	\$ 300	\$ 15,300	\$ -	\$ 15,300
Total instruction staff training services	<u>15,000</u>	<u>300</u>	<u>15,300</u>	<u>-</u>	<u>15,300</u>
Support services - school administration:					
Salaries of principals/assistant principals	410,849	(3,652)	407,197	406,833	364
Salaries of secretarial and clerical assistants	234,787	651	235,438	235,410	28
Other salaries	4,400	-	4,400	1,825	2,575
Supplies and materials	8,000	(9)	7,991	7,991	-
Total support services - school administration	<u>661,036</u>	<u>(6,010)</u>	<u>655,026</u>	<u>652,059</u>	<u>2,967</u>
Security:					
Salaries	191,750	3,855	195,605	195,605	-
General supplies	10,109	-	10,109	10,109	-
Total security	<u>201,859</u>	<u>3,855</u>	<u>205,714</u>	<u>205,714</u>	<u>-</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	7,000	2,700	9,700	9,700	-
Total student transportation services	<u>7,000</u>	<u>2,700</u>	<u>9,700</u>	<u>9,700</u>	<u>-</u>
Unallocated employee benefits:					
Social Security contribution	74,937	31,657	106,594	96,688	9,906
TPAF contribution - ERIP	-	25,518	25,518	-	25,518
Health benefits	1,806,054	55,993	1,862,047	1,862,046	1
Total unallocated employee benefits	<u>1,880,991</u>	<u>113,168</u>	<u>1,994,159</u>	<u>1,958,734</u>	<u>35,425</u>
Total undistributed expenditures	<u>3,224,441</u>	<u>63,970</u>	<u>3,288,411</u>	<u>3,234,719</u>	<u>53,692</u>
TOTAL EXPENDITURES - CURRENT EXPENSE	<u>10,738,921</u>	<u>11</u>	<u>10,738,932</u>	<u>10,655,648</u>	<u>83,284</u>
CAPITAL OUTLAY					
Equipment:					
Grades 6 - 8	11,000	(11)	10,989	10,989	-
Total equipment	<u>11,000</u>	<u>(11)</u>	<u>10,989</u>	<u>10,989</u>	<u>-</u>
TOTAL CAPITAL OUTLAY	<u>11,000</u>	<u>(11)</u>	<u>10,989</u>	<u>10,989</u>	<u>-</u>
Government-wide school based expenditures	<u>\$ 10,749,921</u>	<u>\$ -</u>	<u>\$ 10,749,921</u>	<u>\$ 10,666,637</u>	<u>\$ 83,284</u>
Other financing sources:					
Transfers in	10,749,921	-	10,749,921	10,666,637	83,284
Total other financing sources	<u>\$ 10,749,921</u>	<u>\$ -</u>	<u>\$ 10,749,921</u>	<u>\$ 10,666,637</u>	<u>\$ 83,284</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2017

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>P. S. 8 Charles E. Trefurt</u>					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 528,200	\$ 3,052	\$ 531,252	\$ 482,228	\$ 49,024
Grades 1-5	2,880,518	(61,658)	2,818,860	2,648,451	170,409
Grades 6-8	-	640	640	640	-
Total regular programs - instruction	<u>3,408,718</u>	<u>(57,966)</u>	<u>3,350,752</u>	<u>3,131,319</u>	<u>219,433</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	77,701	402	78,103	78,103	-
Purchased professional - educational services	1,000	2,000	3,000	3,000	-
Other purchased services (400-500 series)	6,000	(2,472)	3,528	2,501	1,027
General supplies	135,915	10,619	146,534	138,524	8,010
Computers - instructional	15,000	(15)	14,985	14,839	146
Textbooks	23,566	(9,910)	13,656	9,883	3,773
Other objects	7,000	(1,809)	5,191	4,311	880
Miscellaneous expenditures	725	-	725	691	34
Total regular programs - undistributed instruction	<u>266,907</u>	<u>(1,185)</u>	<u>265,722</u>	<u>251,852</u>	<u>13,870</u>
Total regular programs	<u>3,675,625</u>	<u>(59,151)</u>	<u>3,616,474</u>	<u>3,383,171</u>	<u>233,303</u>
Cognitive - moderate:					
Salaries of teachers	110,487	9,544	120,031	120,031	-
Other salaries for instruction	83,210	2,000	85,210	85,210	-
Total cognitive - moderate	<u>193,697</u>	<u>11,544</u>	<u>205,241</u>	<u>205,241</u>	<u>-</u>
Learning/language disabilities:					
Salaries of teachers	190,935	57,906	248,841	248,840	1
Other salaries for instruction	163,503	2,000	165,503	165,503	-
General supplies	3,072	-	3,072	2,996	76
Total learning/language disabilities	<u>357,510</u>	<u>59,906</u>	<u>417,416</u>	<u>417,339</u>	<u>77</u>
Behavioral disabilities:					
Salaries of teachers	58,391	1,336	59,727	59,727	-
Other salaries for instruction	36,735	-	36,735	36,735	-
General supplies	1,077	-	1,077	993	84
Total behavioral disabilities	<u>96,203</u>	<u>1,336</u>	<u>97,539</u>	<u>97,455</u>	<u>84</u>
Resource room/resource center:					
Salaries of teachers	903,622	(69,034)	834,588	645,317	189,271
Other salaries for instruction	83,160	-	83,160	83,160	-
General supplies	4,244	-	4,244	4,153	91
Total resource room/resource center	<u>991,026</u>	<u>(69,034)</u>	<u>921,992</u>	<u>732,630</u>	<u>189,362</u>
Autism:					
Salaries of teachers	175,740	12,319	188,059	166,497	21,562
Other salaries for instruction	77,740	1,000	78,740	78,740	-
Total autism	<u>253,480</u>	<u>13,319</u>	<u>266,799</u>	<u>245,237</u>	<u>21,562</u>
Total special education - instruction	<u>1,891,916</u>	<u>17,071</u>	<u>1,908,987</u>	<u>1,697,902</u>	<u>211,085</u>
Bilingual education:					
Salaries of teachers	854,633	27,070	881,703	881,703	-
Other salaries for instruction	79,110	-	79,110	38,555	40,555
General supplies	24,986	2,497	27,483	25,382	2,101
Textbooks	2,136	(398)	1,738	1,080	658
Total bilingual education	<u>960,865</u>	<u>29,169</u>	<u>990,034</u>	<u>946,720</u>	<u>43,314</u>
Total - instruction	<u>6,528,406</u>	<u>(12,911)</u>	<u>6,515,495</u>	<u>6,027,793</u>	<u>487,702</u>
Attendance and social work services:					
Family/parent liaison salary	38,555	-	38,555	38,555	-
Total attendance and social work services	<u>38,555</u>	<u>-</u>	<u>38,555</u>	<u>38,555</u>	<u>-</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2017

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>P. S. 8 Charles E. Trefurt</u>					
Health services:					
Salaries	\$ 110,980	\$ -	\$ 110,980	\$ 110,980	\$ -
Supplies and materials	2,000	-	2,000	1,987	13
Total health services	<u>112,980</u>	<u>-</u>	<u>112,980</u>	<u>112,967</u>	<u>13</u>
Other support services - students-regular:					
Salaries of other professional staff	113,630	3,840	117,470	117,470	-
Purchased professional - educational services	825	-	825	825	-
Supplies and materials	250	-	250	250	-
Total other support services - students-regular	<u>114,705</u>	<u>3,840</u>	<u>118,545</u>	<u>118,545</u>	<u>-</u>
Educational media services/school library:					
Salaries	108,880	-	108,880	108,880	-
Supplies and materials	3,000	-	3,000	3,000	-
Total educational media services/school library	<u>112,080</u>	<u>(200)</u>	<u>111,880</u>	<u>111,880</u>	<u>-</u>
Instruction staff training services:					
Other purchased professional services - educational	-	2,000	2,000	2,000	-
Supplies and materials	3,072	-	3,072	2,487	585
Total instruction staff training services	<u>5,072</u>	<u>-</u>	<u>5,072</u>	<u>4,487</u>	<u>585</u>
Support services - school administration:					
Salaries of principals/assistant principals	310,473	(5,051)	305,422	305,400	22
Salaries of secretarial and clerical assistants	177,482	1,031	178,513	178,494	19
Other salaries	3,720	20	3,740	3,269	471
Other purchased services (400-500 series)	17,249	(2,493)	14,756	13,421	1,335
Supplies and materials	20,286	1,779	22,065	20,431	1,634
Total support services - school administration	<u>529,210</u>	<u>(4,714)</u>	<u>524,496</u>	<u>521,015</u>	<u>3,481</u>
Security:					
Salaries	131,592	626	132,218	132,218	-
General supplies	8,424	-	8,424	8,424	-
Total security	<u>140,016</u>	<u>626</u>	<u>140,642</u>	<u>140,642</u>	<u>-</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	4,000	-	4,000	4,000	-
Total student transportation services	<u>4,000</u>	<u>-</u>	<u>4,000</u>	<u>4,000</u>	<u>-</u>
Unallocated employee benefits:					
Social Security contribution	72,089	12,369	84,458	73,530	10,928
TPAF contribution - ERIP	-	20,503	20,503	-	20,503
Health benefits	1,565,004	(19,513)	1,545,491	1,545,489	2
Total unallocated employee benefits	<u>1,637,093</u>	<u>13,359</u>	<u>1,650,452</u>	<u>1,619,019</u>	<u>31,433</u>
Total undistributed expenditures	<u>2,693,711</u>	<u>12,911</u>	<u>2,706,622</u>	<u>2,671,110</u>	<u>35,512</u>
TOTAL EXPENDITURES - CURRENT EXPENSE	<u>9,222,117</u>	<u>-</u>	<u>9,222,117</u>	<u>8,698,903</u>	<u>523,214</u>
Government-wide school based expenditures	<u>\$ 9,222,117</u>	<u>\$ -</u>	<u>\$ 9,222,117</u>	<u>\$ 8,698,903</u>	<u>\$ 523,214</u>
Other financing sources:					
Transfers in	9,222,117	-	9,222,117	8,698,903	523,214
Total other financing sources	<u>\$ 9,222,117</u>	<u>\$ -</u>	<u>\$ 9,222,117</u>	<u>\$ 8,698,903</u>	<u>\$ 523,214</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2017

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>P. S. 11 Martin Luther King Jr.</u>					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 437,824	\$ 40,092	\$ 477,916	\$ 477,916	\$ -
Grades 1-5	2,551,514	(15,611)	2,535,903	2,527,835	8,068
Grades 6-8	682,624	29,924	712,548	712,548	-
Total regular programs - instruction	<u>3,671,962</u>	<u>54,405</u>	<u>3,726,367</u>	<u>3,718,299</u>	<u>8,068</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	157,222	(38,167)	119,055	119,055	-
Other purchased services (400-500 series)	5,000	11,182	16,182	16,140	42
General supplies	139,522	(24,437)	115,085	104,858	10,227
Computers - instructional	24,510	(24,270)	240	-	240
Textbooks	103,739	(26,354)	77,385	61,817	15,568
Other objects	15,559	(2,491)	13,068	7,509	5,559
Miscellaneous expenditures	750	-	750	750	-
Total regular programs - undistributed instruction	<u>446,302</u>	<u>(104,537)</u>	<u>341,765</u>	<u>310,129</u>	<u>31,636</u>
Total regular programs	<u>4,118,264</u>	<u>(50,132)</u>	<u>4,068,132</u>	<u>4,028,428</u>	<u>39,704</u>
Learning/language disabilities:					
Salaries of teachers	122,016	6,168	128,184	128,184	-
Other salaries for instruction	39,966	-	39,966	39,966	-
Total learning/language disabilities	<u>161,982</u>	<u>6,168</u>	<u>168,150</u>	<u>168,150</u>	<u>-</u>
Resource room/resource center:					
Salaries of teachers	815,801	19,975	835,776	835,776	-
General supplies	1,500	(23)	1,477	1,477	-
Total resource room/resource center	<u>817,301</u>	<u>19,952</u>	<u>837,253</u>	<u>837,253</u>	<u>-</u>
Total special education - instruction	<u>979,283</u>	<u>26,120</u>	<u>1,005,403</u>	<u>1,005,403</u>	<u>-</u>
Bilingual education:					
Salaries of teachers	548,590	59,163	607,753	607,753	-
Other salaries for instruction	77,927	24,113	102,040	102,040	-
General supplies	1,500	(918)	582	-	582
Total bilingual education	<u>628,017</u>	<u>82,358</u>	<u>710,375</u>	<u>709,793</u>	<u>582</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	7,500	9,000	16,500	10,240	6,260
Total other instructional	<u>7,500</u>	<u>9,000</u>	<u>16,500</u>	<u>10,240</u>	<u>6,260</u>
Total - instruction	<u>5,733,064</u>	<u>67,346</u>	<u>5,800,410</u>	<u>5,753,864</u>	<u>46,546</u>
Attendance and social work services:					
Family/parent liaison salary	18,048	(9,535)	8,513	8,513	-
Total attendance and social work services	<u>18,048</u>	<u>(9,535)</u>	<u>8,513</u>	<u>8,513</u>	<u>-</u>
Health services:					
Salaries	105,580	2,324	107,904	107,904	-
Supplies and materials	5,000	(2,314)	2,686	2,686	-
Total health services	<u>110,580</u>	<u>10</u>	<u>110,590</u>	<u>110,590</u>	<u>-</u>
Other support services - students-regular:					
Salaries of other professional staff	226,460	11,960	238,420	238,420	-
Total other support services - students-regular	<u>226,460</u>	<u>11,960</u>	<u>238,420</u>	<u>238,420</u>	<u>-</u>
Educational media services/school library:					
Salaries	58,696	4,640	63,336	63,336	-
Supplies and materials	5,000	(4,660)	340	340	-
Total educational media services/school library	<u>63,696</u>	<u>(20)</u>	<u>63,676</u>	<u>63,676</u>	<u>-</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2017

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>P. S. 11 Martin Luther King Jr.</u>					
Support services - school administration:					
Salaries of principals/assistant principals	\$ 277,544	\$ (2,435)	\$ 275,109	\$ 274,533	\$ 576
Salaries of secretarial and clerical assistants	182,179	(74,696)	107,483	106,795	688
Other purchased services (400-500 series)	40,598	(500)	40,098	37,053	3,045
Supplies and materials	4,000	(1,516)	2,484	2,484	-
Total support services - school administration	<u>504,321</u>	<u>(79,147)</u>	<u>425,174</u>	<u>420,865</u>	<u>4,309</u>
Security:					
Salaries	182,522	(26,952)	155,570	155,570	-
General supplies	8,424	-	8,424	8,424	-
Total security	<u>190,946</u>	<u>(26,952)</u>	<u>163,994</u>	<u>163,994</u>	<u>-</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	9,585	(4,435)	5,150	4,565	585
Total student transportation services	<u>9,585</u>	<u>(4,435)</u>	<u>5,150</u>	<u>4,565</u>	<u>585</u>
Unallocated employee benefits:					
Social Security contribution	49,831	19,316	69,147	59,587	9,560
TPAF contribution - ERIP	-	24,636	24,636	-	24,636
Health benefits	1,294,732	1,821	1,296,553	1,296,553	-
Total unallocated employee benefits	<u>1,344,563</u>	<u>45,773</u>	<u>1,390,336</u>	<u>1,356,140</u>	<u>34,196</u>
Total undistributed expenditures	<u>2,468,199</u>	<u>(62,346)</u>	<u>2,405,853</u>	<u>2,366,763</u>	<u>39,090</u>
TOTAL EXPENDITURES - CURRENT EXPENSE	<u>8,201,263</u>	<u>5,000</u>	<u>8,206,263</u>	<u>8,120,627</u>	<u>85,636</u>
Government-wide school based expenditures	<u>\$ 8,206,263</u>	<u>\$ -</u>	<u>\$ 8,206,263</u>	<u>\$ 8,120,627</u>	<u>\$ 85,636</u>
Other financing sources:					
Transfers in	8,206,263	-	8,206,263	8,120,627	85,636
Total other financing sources	<u>\$ 8,206,263</u>	<u>\$ -</u>	<u>\$ 8,206,263</u>	<u>\$ 8,120,627</u>	<u>\$ 85,636</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2017

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>P. S. 12 Julia A. Barnes</u>					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 175,740	\$ 20,206	\$ 195,946	\$ 195,946	\$ -
Grades 1-5	1,111,834	72,579	1,184,413	1,175,616	8,797
Grades 6-8	719,776	(73,491)	646,285	618,059	28,226
Total regular programs - instruction	<u>2,007,350</u>	<u>19,294</u>	<u>2,026,644</u>	<u>1,989,621</u>	<u>37,023</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	83,664	(66,915)	16,749	158	16,591
Other purchased services (400-500 series)	7,147	9,140	16,287	15,450	837
General supplies	62,927	(5,140)	57,787	53,911	3,876
Textbooks	1,700	(157)	1,543	1,490	53
Other objects	3,000	-	3,000	987	2,013
Miscellaneous expenditures	750	-	750	750	-
Total regular programs - undistributed instruction	<u>163,188</u>	<u>(67,072)</u>	<u>96,116</u>	<u>72,746</u>	<u>23,370</u>
Total regular programs	<u>2,170,538</u>	<u>(47,778)</u>	<u>2,122,760</u>	<u>2,062,367</u>	<u>60,393</u>
Special education:					
Cognitive - mild:					
General supplies	925	-	925	800	125
Total cognitive - mild	<u>925</u>	<u>-</u>	<u>925</u>	<u>800</u>	<u>125</u>
Learning/language disabilities:					
Salaries of teachers	69,160	5,824	74,984	74,984	-
Other salaries for instruction	43,255	1,190	44,445	44,445	-
Total learning/language disabilities	<u>112,415</u>	<u>7,014</u>	<u>119,429</u>	<u>119,429</u>	<u>-</u>
Resource room/resource center:					
Salaries of teachers	568,834	40,765	609,599	609,599	-
General supplies	1,440	(1)	1,439	955	484
Total resource room/resource center	<u>570,274</u>	<u>40,764</u>	<u>611,038</u>	<u>610,554</u>	<u>484</u>
Total special education - instruction	<u>683,614</u>	<u>47,778</u>	<u>731,392</u>	<u>730,783</u>	<u>609</u>
Total - instruction	<u>2,854,152</u>	<u>-</u>	<u>2,854,152</u>	<u>2,793,150</u>	<u>61,002</u>
Attendance and social work services:					
Family/parent liaison salary	39,805	-	39,805	39,805	-
Total attendance and social work services	<u>39,805</u>	<u>-</u>	<u>39,805</u>	<u>39,805</u>	<u>-</u>
Health services:					
Salaries	103,280	-	103,280	103,280	-
Supplies and materials	800	-	800	782	18
Total health services	<u>104,080</u>	<u>-</u>	<u>104,080</u>	<u>104,062</u>	<u>18</u>
Other support services - students-regular:					
Salaries of other professional staff	113,630	-	113,630	113,630	-
Supplies and materials	500	-	500	469	31
Total other support services - students-regular	<u>114,130</u>	<u>-</u>	<u>114,130</u>	<u>114,099</u>	<u>31</u>
Educational media services/school library:					
Salaries	107,580	-	107,580	107,580	-
Other salaries for instruction	39,155	-	39,155	39,155	-
Supplies and materials	6,500	(375)	6,125	6,050	75
Total educational media services/school library	<u>153,235</u>	<u>(375)</u>	<u>152,860</u>	<u>152,785</u>	<u>75</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2017

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>P. S. 12 Julia A. Barnes</u>					
Support services - school administration:					
Salaries of principals/assistant principals	\$ 305,284	\$ 3,247	\$ 308,531	\$ 303,715	\$ 4,816
Salaries of secretarial and clerical assistants	111,768	(5,409)	106,359	106,195	164
Other salaries	2,600	-	2,600	1,480	1,120
Other purchased services (400-500 series)	27,469	375	27,844	22,997	4,847
Supplies and materials	2,300	-	2,300	2,102	198
Total support services - school administration	<u>449,421</u>	<u>(1,787)</u>	<u>447,634</u>	<u>436,489</u>	<u>11,145</u>
Security:					
Salaries	115,410	2,162	117,572	117,572	-
General supplies	5,054	-	5,054	5,054	-
Total security	<u>120,464</u>	<u>2,162</u>	<u>122,626</u>	<u>122,626</u>	<u>-</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	2,927	-	2,927	2,891	36
Total student transportation services	<u>2,927</u>	<u>-</u>	<u>2,927</u>	<u>2,891</u>	<u>36</u>
Unallocated employee benefits:					
Social Security contribution	29,000	10,753	39,753	35,717	4,036
TPAF contribution - ERIP	-	9,114	9,114	-	9,114
Health benefits	864,049	(19,867)	844,182	844,178	4
Total unallocated employee benefits	<u>893,049</u>	<u>-</u>	<u>893,049</u>	<u>879,895</u>	<u>13,154</u>
Total undistributed expenditures	<u>1,877,111</u>	<u>-</u>	<u>1,877,111</u>	<u>1,852,652</u>	<u>24,459</u>
TOTAL EXPENDITURES - CURRENT EXPENSE	<u>4,731,263</u>	<u>-</u>	<u>4,731,263</u>	<u>4,645,802</u>	<u>85,461</u>
Government-wide school based expenditures	<u>\$ 4,731,263</u>	<u>\$ -</u>	<u>\$ 4,731,263</u>	<u>\$ 4,645,802</u>	<u>\$ 85,461</u>
Other financing sources:					
Transfers in	4,731,263	-	4,731,263	4,645,802	85,461
Total other financing sources	<u>\$ 4,731,263</u>	<u>\$ -</u>	<u>\$ 4,731,263</u>	<u>\$ 4,645,802</u>	<u>\$ 85,461</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2017

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>P. S. 14 Ollie Culbreth Jr.</u>					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 162,138	\$ 7,832	\$ 169,970	\$ 169,970	\$ -
Grades 1-5	2,070,382	141,559	2,211,941	2,172,848	39,093
Grades 6-8	334,823	5,505	340,328	292,153	48,175
Total regular programs - instruction	<u>2,567,343</u>	<u>154,896</u>	<u>2,722,239</u>	<u>2,634,971</u>	<u>87,268</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	122,487	932	123,419	82,762	40,657
Other purchased services (400-500 series)	7,000	26,102	33,102	27,035	6,067
General supplies	157,082	(27,035)	130,047	80,666	49,381
Computers - instructional	7,147	-	7,147	344	6,803
Other objects	8,800	-	8,800	3,633	5,167
Miscellaneous expenditures	750	-	750	-	750
Total regular programs - undistributed instruction	<u>303,266</u>	<u>(1)</u>	<u>303,265</u>	<u>194,440</u>	<u>108,825</u>
Total regular programs	<u>2,870,609</u>	<u>154,895</u>	<u>3,025,504</u>	<u>2,829,411</u>	<u>196,093</u>
Resource room/resource center:					
Salaries of teachers	882,008	(125,591)	756,417	753,745	2,672
Total resource room/resource center	<u>882,008</u>	<u>(125,591)</u>	<u>756,417</u>	<u>753,745</u>	<u>2,672</u>
Autism:					
Salaries of teachers	372,800	(62,746)	310,054	305,692	4,362
Other salaries for instruction	120,956	750	121,706	121,706	-
Total autism	<u>493,756</u>	<u>(61,996)</u>	<u>431,760</u>	<u>427,398</u>	<u>4,362</u>
Total special education - instruction	<u>1,375,764</u>	<u>(187,587)</u>	<u>1,188,177</u>	<u>1,181,143</u>	<u>7,034</u>
Bilingual education:					
Salaries of teachers	754,067	32,692	786,759	774,025	12,734
Other salaries for instruction	39,155	-	39,155	39,155	-
Total bilingual education	<u>793,222</u>	<u>32,692</u>	<u>825,914</u>	<u>813,180</u>	<u>12,734</u>
Total - instruction	<u>5,039,595</u>	<u>-</u>	<u>5,039,595</u>	<u>4,823,734</u>	<u>215,861</u>
Attendance and social work services:					
Family/parent liaison salary	11,872	3,003	14,875	14,875	-
Supplies and materials	400	-	400	399	1
Total attendance and social work services	<u>12,272</u>	<u>3,003</u>	<u>15,275</u>	<u>15,274</u>	<u>1</u>
Health services:					
Salaries	103,280	112	103,392	103,392	-
Supplies and materials	1,500	-	1,500	1,494	6
Total health services	<u>104,780</u>	<u>112</u>	<u>104,892</u>	<u>104,886</u>	<u>6</u>
Other support services - students-regular:					
Salaries of other professional staff	58,534	-	58,534	58,534	-
Supplies and materials	995	-	995	995	-
Total other support services - students-regular	<u>59,529</u>	<u>-</u>	<u>59,529</u>	<u>59,529</u>	<u>-</u>
Educational media services/school library:					
Salaries	110,980	-	110,980	110,980	-
Supplies and materials	1,100	-	1,100	1,099	1
Total educational media services/school library	<u>112,080</u>	<u>-</u>	<u>112,080</u>	<u>112,079</u>	<u>1</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2017

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>P. S. 14 Ollie Culbreth Jr.</u>					
Support services - school administration:					
Salaries of principals/assistant principals	\$ 288,625	\$ (56)	\$ 288,569	\$ 285,700	\$ 2,869
Salaries of secretarial and clerical assistants	73,424	(5,199)	68,225	-	68,225
Other salaries	2,760	10	2,770	2,170	600
Other purchased services (400-500 series)	1,500	9,636	11,136	11,100	36
Supplies and materials	10,466	(10)	10,456	9,906	550
Total support services - school administration	<u>376,775</u>	<u>4,381</u>	<u>381,156</u>	<u>308,876</u>	<u>72,280</u>
Security:					
Salaries	131,914	2,140	134,054	134,054	-
General supplies	8,424	-	8,424	8,424	-
Total security	<u>140,338</u>	<u>2,140</u>	<u>142,478</u>	<u>142,478</u>	<u>-</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	10,000	-	10,000	2,797	7,203
Total student transportation services	<u>10,000</u>	<u>-</u>	<u>10,000</u>	<u>2,797</u>	<u>7,203</u>
Unallocated employee benefits:					
Social Security contribution	39,931	15,025	54,956	46,920	8,036
TPAF contribution - ERIP	-	13,084	13,084	-	13,084
Health benefits	1,249,885	(28,109)	1,221,776	1,221,774	2
Total unallocated employee benefits	<u>1,289,816</u>	<u>-</u>	<u>1,289,816</u>	<u>1,268,694</u>	<u>21,122</u>
Total undistributed expenditures	<u>2,115,226</u>	<u>-</u>	<u>2,115,226</u>	<u>2,014,613</u>	<u>100,613</u>
TOTAL EXPENDITURES - CURRENT EXPENSE	<u>7,154,821</u>	<u>-</u>	<u>7,154,821</u>	<u>6,838,347</u>	<u>316,474</u>
Government-wide school based expenditures	<u>\$ 7,154,821</u>	<u>\$ -</u>	<u>\$ 7,154,821</u>	<u>\$ 6,838,347</u>	<u>\$ 316,474</u>
Other financing sources:					
Transfers in	7,154,821	-	7,154,821	6,838,347	316,474
Total other financing sources	<u>\$ 7,154,821</u>	<u>\$ -</u>	<u>\$ 7,154,821</u>	<u>\$ 6,838,347</u>	<u>\$ 316,474</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2017

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>P. S. 15 Whitney M.Young Jr.-Primary School</u>					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 374,998	\$ (40,789)	\$ 334,209	\$ 334,209	\$ -
Grades 1-5	2,902,908	(42,933)	2,859,975	2,859,974	1
Grades 6-8	609,825	17,567	627,392	627,392	-
Total regular programs - instruction	<u>3,887,731</u>	<u>(66,155)</u>	<u>3,821,576</u>	<u>3,821,575</u>	<u>1</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	79,932	2,590	82,522	82,522	-
Other purchased services (400-500 series)	6,014	(4,605)	1,409	1,393	16
General supplies	220,681	(17,652)	203,029	173,550	29,479
Computers - instructional	25,251	(351)	24,900	24,899	1
Textbooks	2,700	-	2,700	2,176	524
Other objects	8,200	(1,199)	7,001	7,001	-
Miscellaneous expenditures	1,500	-	1,500	909	591
Total regular programs - undistributed instruction	<u>344,278</u>	<u>(21,217)</u>	<u>323,061</u>	<u>292,450</u>	<u>30,611</u>
Total regular programs	<u>4,232,009</u>	<u>(87,372)</u>	<u>4,144,637</u>	<u>4,114,025</u>	<u>30,612</u>
Special education:					
Cognitive - mild:					
General supplies	500	-	500	500	-
Total cognitive - mild	<u>500</u>	<u>-</u>	<u>500</u>	<u>500</u>	<u>-</u>
Learning/language disabilities:					
Salaries of teachers	282,955	(139)	282,816	282,816	-
Other salaries for instruction	158,272	39,518	197,790	197,790	-
General supplies	566	(67)	499	499	-
Total learning/language disabilities	<u>441,793</u>	<u>39,312</u>	<u>481,105</u>	<u>481,105</u>	<u>-</u>
Behavioral disabilities:					
Salaries of teachers	59,000	56	59,056	59,056	-
Other salaries for instruction	35,735	(179)	35,556	35,556	-
General supplies	500	-	500	500	-
Total behavioral disabilities	<u>95,235</u>	<u>(123)</u>	<u>95,112</u>	<u>95,112</u>	<u>-</u>
Resource room/resource center:					
Salaries of teachers	1,413,446	(5,690)	1,407,756	1,407,756	-
Other salaries for instruction	36,735	-	36,735	36,735	-
General supplies	1,500	-	1,500	1,500	-
Total resource room/resource center	<u>1,451,681</u>	<u>(5,690)</u>	<u>1,445,991</u>	<u>1,445,991</u>	<u>-</u>
Autism:					
Salaries of teachers	458,565	-	458,565	458,565	-
Other salaries for instruction	384,165	(41,125)	343,040	343,040	-
General supplies	3,500	-	3,500	3,500	-
Total autism	<u>846,230</u>	<u>(41,125)</u>	<u>805,105</u>	<u>805,105</u>	<u>-</u>
Total special education - instruction	<u>2,835,439</u>	<u>(7,626)</u>	<u>2,827,813</u>	<u>2,827,813</u>	<u>-</u>
Total - instruction	<u>7,067,448</u>	<u>(94,998)</u>	<u>6,972,450</u>	<u>6,941,838</u>	<u>30,612</u>
Attendance and social work services:					
Family/parent liaison salary	36,055	-	36,055	36,055	-
Total attendance and social work services	<u>36,055</u>	<u>(500)</u>	<u>36,055</u>	<u>36,055</u>	<u>-</u>
Health services:					
Salaries	106,580	5,024	111,604	111,604	-
Supplies and materials	2,000	(1,104)	896	896	-
Total health services	<u>108,580</u>	<u>3,920</u>	<u>112,500</u>	<u>112,500</u>	<u>-</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2017

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>P. S. 15 Whitney M.Young Jr.-Primary School</u>					
Other support services - students-regular:					
Salaries of other professional staff	\$ 120,732	\$ 11,922	\$ 132,654	\$ 132,654	\$ -
Supplies and materials	2,079	(2,000)	79	10	69
Total other support services - students-regular	<u>122,811</u>	<u>9,922</u>	<u>132,733</u>	<u>132,664</u>	<u>69</u>
Educational media services/school library:					
Salaries	-	78,460	78,460	78,460	-
Supplies and materials	8,000	(1,500)	6,500	-	6,500
Computers	20,264	-	20,264	-	20,264
Total educational media services/school library	<u>28,264</u>	<u>76,960</u>	<u>105,224</u>	<u>78,460</u>	<u>26,764</u>
Instruction staff training services:					
Other purchased services (400-500 series)	500	-	500	-	500
Supplies and materials	750	-	750	-	750
Total instruction staff training services	<u>1,250</u>	<u>-</u>	<u>1,250</u>	<u>-</u>	<u>1,250</u>
Support services - school administration:					
Salaries of principals/assistant principals	387,304	(11,300)	376,004	375,357	647
Salaries of secretarial and clerical assistants	164,183	(33,040)	131,143	131,143	-
Other salaries	5,336	2,124	7,460	7,389	71
Other purchased services (400-500 series)	29,240	(24)	29,216	29,086	130
Supplies and materials	7,036	(869)	6,167	5,668	499
Other objects	1,139	(127)	1,012	-	1,012
Total support services - school administration	<u>596,738</u>	<u>(45,736)</u>	<u>551,002</u>	<u>548,643</u>	<u>2,359</u>
Security:					
Salaries	248,575	(5,659)	242,916	242,916	-
General supplies	11,794	-	11,794	11,793	1
Total security	<u>260,369</u>	<u>(5,659)</u>	<u>254,710</u>	<u>254,709</u>	<u>1</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	8,600	-	8,600	5,640	2,960
Total student transportation services	<u>8,600</u>	<u>-</u>	<u>8,600</u>	<u>5,640</u>	<u>2,960</u>
Unallocated employee benefits:					
Social Security contribution	86,480	22,835	109,315	99,081	10,234
TPAF contribution - ERIP	-	25,684	25,684	-	25,684
Health benefits	1,877,208	7,572	1,884,780	1,884,779	1
Total unallocated employee benefits	<u>1,963,688</u>	<u>56,091</u>	<u>2,019,779</u>	<u>1,983,860</u>	<u>35,919</u>
Total undistributed expenditures	<u>3,126,855</u>	<u>94,998</u>	<u>3,221,853</u>	<u>3,152,531</u>	<u>69,322</u>
TOTAL EXPENDITURES - CURRENT EXPENSE	<u>10,194,303</u>	<u>-</u>	<u>10,194,303</u>	<u>10,094,369</u>	<u>99,934</u>
Government-wide school based expenditures	<u>\$ 10,194,303</u>	<u>\$ -</u>	<u>\$ 10,194,303</u>	<u>\$ 10,094,369</u>	<u>\$ 99,934</u>
Other financing sources:					
Transfers in	10,194,303	-	10,194,303	10,094,369	99,934
Total other financing sources	<u>\$ 10,194,303</u>	<u>\$ -</u>	<u>\$ 10,194,303</u>	<u>\$ 10,094,369</u>	<u>\$ 99,934</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2017

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>P. S. 16 Cornelia F. Bradford</u>					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 326,102	\$ (93,940)	\$ 232,162	\$ 232,162	\$ -
Grades 1-5	1,454,716	45,742	1,500,458	1,499,957	501
Total regular programs - instruction	<u>1,780,818</u>	<u>(48,198)</u>	<u>1,732,620</u>	<u>1,732,119</u>	<u>501</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	187,955	(8,092)	179,863	179,543	320
Purchased professional - educational services	8,000	(6,000)	2,000	2,000	-
Other purchased services (400-500 series)	15,300	25,561	40,861	24,436	16,425
General supplies	85,938	(7,579)	78,359	74,992	3,367
Computers - instructional	22,131	(74)	22,057	21,926	131
Textbooks	2,500	(9)	2,491	2,491	-
Miscellaneous expenditures	832	-	832	832	-
Total regular programs - undistributed instruction	<u>326,981</u>	<u>(518)</u>	<u>326,463</u>	<u>306,220</u>	<u>20,243</u>
Total regular programs	<u>2,107,799</u>	<u>(48,716)</u>	<u>2,059,083</u>	<u>2,038,339</u>	<u>20,744</u>
Resource room/resource center:					
Salaries of teachers	359,740	(63)	359,677	359,677	-
Total resource room/resource center	<u>359,740</u>	<u>(63)</u>	<u>359,677</u>	<u>359,677</u>	<u>-</u>
Total special education - instruction	<u>359,740</u>	<u>(63)</u>	<u>359,677</u>	<u>359,677</u>	<u>-</u>
Bilingual education:					
Salaries of teachers	54,787	34,985	89,772	89,772	-
Total bilingual education	<u>54,787</u>	<u>34,985</u>	<u>89,772</u>	<u>89,772</u>	<u>-</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	4,000	(485)	3,515	3,500	15
Total other instructional	<u>4,000</u>	<u>(485)</u>	<u>3,515</u>	<u>3,500</u>	<u>15</u>
Total - instruction	<u>2,526,326</u>	<u>(14,279)</u>	<u>2,512,047</u>	<u>2,491,288</u>	<u>20,759</u>
Attendance and social work services:					
Family/parent liaison salary	39,155	-	39,155	39,155	-
Total attendance and social work services	<u>39,155</u>	<u>-</u>	<u>39,155</u>	<u>39,155</u>	<u>-</u>
Health services:					
Salaries	106,580	4,800	111,380	111,379	1
Supplies and materials	2,000	(230)	1,770	1,770	-
Total health services	<u>108,580</u>	<u>4,570</u>	<u>113,150</u>	<u>113,149</u>	<u>1</u>
Other support services - students-regular:					
Salaries of other professional staff	110,530	3,360	113,890	113,890	-
Total other support services - students-regular	<u>110,530</u>	<u>3,360</u>	<u>113,890</u>	<u>113,890</u>	<u>-</u>
Educational media services/school library:					
Salaries	58,696	1,840	60,536	60,536	-
Total educational media services/school library	<u>58,696</u>	<u>1,840</u>	<u>60,536</u>	<u>60,536</u>	<u>-</u>
Support services - school administration:					
Salaries of principals/assistant principals	151,942	(8,609)	143,333	143,333	-
Salaries of secretarial and clerical assistants	95,536	-	95,536	95,536	-
Other salaries	3,000	-	3,000	3,000	-
Other purchased services (400-500 series)	1,000	(671)	329	329	-
Total support services - school administration	<u>251,478</u>	<u>(9,280)</u>	<u>242,198</u>	<u>242,198</u>	<u>-</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2017

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>P. S. 16 Cornelia F. Bradford</u>					
Security:					
Salaries	\$ 76,940	\$ 1,979	\$ 78,919	\$ 78,919	\$ -
General supplies	3,370	-	3,370	3,370	-
Total security	<u>80,310</u>	<u>1,979</u>	<u>82,289</u>	<u>82,289</u>	<u>-</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	5,000	(1,038)	3,962	3,962	-
Total student transportation services	<u>5,000</u>	<u>(1,038)</u>	<u>3,962</u>	<u>3,962</u>	<u>-</u>
Unallocated employee benefits:					
Social Security contribution	30,725	5,741	36,466	36,348	118
Health benefits	671,487	14,895	686,382	686,382	-
Total unallocated employee benefits	<u>702,212</u>	<u>20,636</u>	<u>722,848</u>	<u>722,730</u>	<u>118</u>
Total undistributed expenditures	<u>1,355,961</u>	<u>22,067</u>	<u>1,378,028</u>	<u>1,377,909</u>	<u>119</u>
TOTAL EXPENDITURES - CURRENT EXPENSE	<u>3,882,287</u>	<u>7,788</u>	<u>3,890,075</u>	<u>3,869,197</u>	<u>20,878</u>
CAPITAL OUTLAY					
Equipment:					
Grades 1 - 5	16,500	(7,788)	8,712	8,712	-
Total equipment	<u>16,500</u>	<u>(7,788)</u>	<u>8,712</u>	<u>8,712</u>	<u>-</u>
TOTAL CAPITAL OUTLAY	<u>16,500</u>	<u>(7,788)</u>	<u>8,712</u>	<u>8,712</u>	<u>-</u>
Government-wide school based expenditures	<u>\$ 3,898,787</u>	<u>\$ -</u>	<u>\$ 3,898,787</u>	<u>\$ 3,877,909</u>	<u>\$ 20,878</u>
Other financing sources:					
Transfers in	3,898,787	-	3,898,787	3,877,909	20,878
Total other financing sources	<u>\$ 3,898,787</u>	<u>\$ -</u>	<u>\$ 3,898,787</u>	<u>\$ 3,877,909</u>	<u>\$ 20,878</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2017

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>P. S. 17 Joseph H. Brensinger</u>					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 346,268	\$ 6,704	\$ 352,972	\$ 352,972	\$ -
Grades 1-5	2,956,792	(200,689)	2,756,103	2,755,824	279
Grades 6-8	1,385,508	(16,070)	1,369,438	1,356,449	12,989
Total regular programs - instruction	<u>4,688,568</u>	<u>(210,055)</u>	<u>4,478,513</u>	<u>4,465,245</u>	<u>13,268</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	159,511	79,864	239,375	239,375	-
Purchased professional - educational services	25,000	(24,000)	1,000	1,000	-
Other purchased services (400-500 series)	36,156	25,827	61,983	59,396	2,587
General supplies	163,295	57,630	220,925	216,950	3,975
Textbooks	14,197	52,303	66,500	66,500	-
Other objects	12,523	13,225	25,748	24,007	1,741
Miscellaneous expenditures	875	-	875	846	29
Total regular programs - undistributed instruction	<u>529,057</u>	<u>87,349</u>	<u>616,406</u>	<u>608,074</u>	<u>8,332</u>
Total regular programs	<u>5,217,625</u>	<u>(122,706)</u>	<u>5,094,919</u>	<u>5,073,319</u>	<u>21,600</u>
Learning/language disabilities:					
Salaries of teachers	188,018	7,574	195,592	195,592	-
Other salaries for instruction	199,722	(39,316)	160,406	160,406	-
Total learning/language disabilities	<u>387,740</u>	<u>(31,742)</u>	<u>355,998</u>	<u>355,998</u>	<u>-</u>
Resource room/resource center:					
Salaries of teachers	1,011,536	(11,465)	1,000,071	1,000,071	-
Total resource room/resource center	<u>1,011,536</u>	<u>(11,465)</u>	<u>1,000,071</u>	<u>1,000,071</u>	<u>-</u>
Total special education - instruction	<u>1,475,977</u>	<u>(119,908)</u>	<u>1,356,069</u>	<u>1,356,069</u>	<u>-</u>
Bilingual education:					
Salaries of teachers	628,339	268,546	896,885	896,885	-
Total bilingual education	<u>628,339</u>	<u>268,546</u>	<u>896,885</u>	<u>896,885</u>	<u>-</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	-	1,476	1,476	1,476	-
Total other instructional	<u>-</u>	<u>1,476</u>	<u>1,476</u>	<u>1,476</u>	<u>-</u>
Total - instruction	<u>7,321,941</u>	<u>27,408</u>	<u>7,349,349</u>	<u>7,327,749</u>	<u>21,600</u>
Attendance and social work services:					
Family/parent liaison salary	29,680	-	29,680	29,680	-
Total attendance and social work services	<u>29,680</u>	<u>-</u>	<u>29,680</u>	<u>29,680</u>	<u>-</u>
Health services:					
Salaries	102,280	-	102,280	102,280	-
Supplies and materials	1,500	1,500	3,000	2,685	315
Total health services	<u>103,780</u>	<u>1,500</u>	<u>105,280</u>	<u>104,965</u>	<u>315</u>
Other support services - students-regular:					
Salaries of other professional staff	317,690	(105,790)	211,900	211,900	-
Supplies and materials	2,000	-	2,000	1,924	76
Total other support services - students-regular	<u>319,690</u>	<u>(105,790)</u>	<u>213,900</u>	<u>213,824</u>	<u>76</u>
Educational media services/school library:					
Salaries	109,880	-	109,880	109,880	-
Supplies and materials	32,267	(4,310)	27,957	26,180	1,777
Total educational media services/school library	<u>142,147</u>	<u>(4,310)</u>	<u>137,837</u>	<u>136,060</u>	<u>1,777</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2017

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>P. S. 17 Joseph H. Brensinger</u>					
Instruction staff training services:					
Other purchased professional services - educational	\$ 40,000	\$ (22,850)	\$ 17,150	\$ 17,150	\$ -
Total instruction staff training services	<u>40,000</u>	<u>(22,850)</u>	<u>17,150</u>	<u>17,150</u>	<u>-</u>
Support services - school administration:					
Salaries of principals/assistant principals	395,422	1,496	396,918	395,325	1,593
Salaries of secretarial and clerical assistants	245,428	(2,561)	242,867	240,488	2,379
Other salaries	3,500	470	3,970	3,970	-
Other purchased services (400-500 series)	606	378	984	378	606
Supplies and materials	8,000	1,892	9,892	9,892	-
Other objects	3,250	(2,563)	687	687	-
Total support services - school administration	<u>656,206</u>	<u>(888)</u>	<u>655,318</u>	<u>650,740</u>	<u>4,578</u>
Security:					
Salaries	183,563	3,076	186,639	186,639	-
General supplies	13,793	(1,999)	11,794	11,794	-
Total security	<u>197,356</u>	<u>1,077</u>	<u>198,433</u>	<u>198,433</u>	<u>-</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	11,700	2,304	14,004	14,004	-
Total student transportation services	<u>11,700</u>	<u>2,304</u>	<u>14,004</u>	<u>14,004</u>	<u>-</u>
Unallocated employee benefits:					
Social Security contribution	80,341	947	81,288	67,798	13,490
TPAF contribution - ERIP	-	34,353	34,353	-	34,353
Health benefits	2,073,172	66,426	2,139,598	2,139,598	-
Total unallocated employee benefits	<u>2,153,513</u>	<u>101,726</u>	<u>2,255,239</u>	<u>2,207,396</u>	<u>47,843</u>
Total undistributed expenditures	<u>3,654,072</u>	<u>(27,231)</u>	<u>3,626,841</u>	<u>3,572,252</u>	<u>54,589</u>
TOTAL EXPENDITURES - CURRENT EXPENSE	<u>10,976,013</u>	<u>177</u>	<u>10,976,190</u>	<u>10,900,001</u>	<u>76,189</u>
CAPITAL OUTLAY					
Equipment:					
Undistributed expenditures:					
School administration	10,000	(177)	9,823	9,823	-
Total equipment	<u>10,000</u>	<u>(177)</u>	<u>9,823</u>	<u>9,823</u>	<u>-</u>
TOTAL CAPITAL OUTLAY	<u>10,000</u>	<u>(177)</u>	<u>9,823</u>	<u>9,823</u>	<u>-</u>
Government-wide school based expenditures	<u>\$ 10,986,013</u>	<u>\$ -</u>	<u>\$ 10,986,013</u>	<u>\$ 10,909,824</u>	<u>\$ 76,189</u>
Other financing sources:					
Transfers in	10,986,013	-	10,986,013	10,909,824	76,189
Total other financing sources	<u>\$ 10,986,013</u>	<u>\$ -</u>	<u>\$ 10,986,013</u>	<u>\$ 10,909,824</u>	<u>\$ 76,189</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2017

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>P. S. 20 Dr. Maya Angelou School</u>					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 316,509	\$ 12,917	\$ 329,426	\$ 329,426	\$ -
Grades 1-5	2,202,684	62,744	2,265,428	2,262,296	3,132
Total regular programs - instruction	<u>2,519,193</u>	<u>75,661</u>	<u>2,594,854</u>	<u>2,591,722</u>	<u>3,132</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	78,927	153	79,080	79,080	-
Other purchased services (400-500 series)	9,026	2,030	11,056	7,030	4,026
General supplies	113,650	30,398	144,048	98,935	45,113
Computers - instructional	43,351	(40,000)	3,351	-	3,351
Textbooks	13,000	5,919	18,919	11,528	7,391
Other objects	6,000	383	6,383	6,269	114
Miscellaneous expenditures	750	-	750	-	750
Total regular programs - undistributed instruction	<u>264,704</u>	<u>(1,117)</u>	<u>263,587</u>	<u>202,842</u>	<u>60,745</u>
Total regular programs	<u>2,783,897</u>	<u>74,544</u>	<u>2,858,441</u>	<u>2,794,564</u>	<u>63,877</u>
Learning/language disabilities:					
Salaries of teachers	172,440	6,350	178,790	178,790	-
Other salaries for instruction	36,735	(6,429)	30,306	30,306	-
General supplies	990	(1)	989	-	989
Total learning/language disabilities	<u>210,165</u>	<u>(80)</u>	<u>210,085</u>	<u>209,096</u>	<u>989</u>
Behavioral disabilities:					
General supplies	990	-	990	-	990
Total behavioral disabilities	<u>990</u>	<u>-</u>	<u>990</u>	<u>-</u>	<u>990</u>
Resource room/resource center:					
Salaries of teachers	670,748	(89,098)	581,650	581,650	-
General supplies	500	-	500	-	500
Total resource room/resource center	<u>671,248</u>	<u>(89,098)</u>	<u>582,150</u>	<u>581,650</u>	<u>500</u>
Total special education - instruction	<u>882,403</u>	<u>(89,178)</u>	<u>793,225</u>	<u>790,746</u>	<u>2,479</u>
Total - instruction	<u>3,666,300</u>	<u>(14,634)</u>	<u>3,651,666</u>	<u>3,585,310</u>	<u>66,356</u>
Attendance and social work services:					
Family/parent liaison salary	31,905	(28)	31,877	31,825	52
Total attendance and social work services	<u>31,905</u>	<u>(28)</u>	<u>31,877</u>	<u>31,825</u>	<u>52</u>
Health services:					
Salaries	103,280	56	103,336	103,336	-
Supplies and materials	1,000	-	1,000	468	532
Total health services	<u>104,280</u>	<u>56</u>	<u>104,336</u>	<u>103,804</u>	<u>532</u>
Other support services - students-regular:					
Salaries of other professional staff	115,630	-	115,630	115,630	-
Total other support services - students-regular	<u>115,630</u>	<u>-</u>	<u>115,630</u>	<u>115,630</u>	<u>-</u>
Educational media services/school library:					
Salaries	114,980	(49,000)	65,980	64,891	1,089
Supplies and materials	3,000	-	3,000	170	2,830
Total educational media services/school library	<u>117,980</u>	<u>(49,000)</u>	<u>68,980</u>	<u>65,061</u>	<u>3,919</u>
Instruction staff training services:					
Other purchased professional services - educational	8,000	-	8,000	-	8,000
Total instruction staff training services	<u>8,000</u>	<u>-</u>	<u>8,000</u>	<u>-</u>	<u>8,000</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2017

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>P. S. 20 Dr. Maya Angelou School</u>					
Support services - school administration:					
Salaries of principals/assistant principals	\$ 294,014	\$ (27,519)	\$ 266,495	\$ 238,402	\$ 28,093
Salaries of secretarial and clerical assistants	94,978	12,204	107,182	106,797	385
Other purchased services (400-500 series)	10,000	(1,883)	8,117	2,563	5,554
Supplies and materials	2,000	(695)	1,305	306	999
Total support services - school administration	<u>400,992</u>	<u>(17,893)</u>	<u>383,099</u>	<u>348,068</u>	<u>35,031</u>
Security:					
Salaries	115,410	(548)	114,862	114,570	292
General supplies	5,054	-	5,054	5,054	-
Total security	<u>120,464</u>	<u>(548)</u>	<u>119,916</u>	<u>119,624</u>	<u>292</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	6,000	-	6,000	4,731	1,269
Total student transportation services	<u>6,000</u>	<u>-</u>	<u>6,000</u>	<u>4,731</u>	<u>1,269</u>
Unallocated employee benefits:					
Social Security contribution	29,515	17,948	47,463	39,329	8,134
TPAF contribution - ERIP	-	15,932	15,932	-	15,932
Health benefits	918,379	49,667	968,046	968,043	3
Total unallocated employee benefits	<u>947,894</u>	<u>83,547</u>	<u>1,031,441</u>	<u>1,007,372</u>	<u>24,069</u>
Total undistributed expenditures	<u>1,853,145</u>	<u>16,134</u>	<u>1,869,279</u>	<u>1,796,115</u>	<u>73,164</u>
TOTAL EXPENDITURES - CURRENT EXPENSE	<u>5,519,445</u>	<u>1,500</u>	<u>5,520,945</u>	<u>5,381,425</u>	<u>139,520</u>
CAPITAL OUTLAY					
Equipment:					
Grades 1 - 5	8,300	(1,500)	6,800	5,198	1,602
Total equipment	<u>8,300</u>	<u>(1,500)</u>	<u>6,800</u>	<u>5,198</u>	<u>1,602</u>
TOTAL CAPITAL OUTLAY	<u>8,300</u>	<u>(1,500)</u>	<u>6,800</u>	<u>5,198</u>	<u>1,602</u>
Government-wide school based expenditures	<u>\$ 5,527,745</u>	<u>\$ -</u>	<u>\$ 5,527,745</u>	<u>\$ 5,386,623</u>	<u>\$ 141,122</u>
Other financing sources:					
Transfers in	5,527,745	-	5,527,745	5,386,623	141,122
Total other financing sources	<u>\$ 5,527,745</u>	<u>\$ -</u>	<u>\$ 5,527,745</u>	<u>\$ 5,386,623</u>	<u>\$ 141,122</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2017

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>P. S. 22 Rev. Dr. Ercel F. Webb</u>					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 403,404	\$ (149,046)	\$ 254,358	\$ 254,358	\$ -
Grades 1-5	2,142,362	53,115	2,195,477	2,195,477	-
Total regular programs - instruction	<u>2,545,766</u>	<u>(95,931)</u>	<u>2,449,835</u>	<u>2,449,835</u>	<u>-</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	111,180	(39,640)	71,540	71,540	-
Purchased professional - educational services	56,375	(8,375)	48,000	41,714	6,286
Other purchased services (400-500 series)	1,000	18,756	19,756	19,467	289
General supplies	102,663	(7,960)	94,703	88,677	6,026
Computers - instructional	-	16,891	16,891	16,891	-
Textbooks	15,380	(7,931)	7,449	7,449	-
Other objects	11,500	(2,240)	9,260	9,260	-
Miscellaneous expenditures	750	-	750	750	-
Total regular programs - undistributed instruction	<u>298,848</u>	<u>(30,499)</u>	<u>268,349</u>	<u>255,748</u>	<u>12,601</u>
Total regular programs	<u>2,844,614</u>	<u>(126,430)</u>	<u>2,718,184</u>	<u>2,705,583</u>	<u>12,601</u>
Special education:					
Cognitive - mild:					
Salaries of teachers	100,280	28	100,308	100,308	-
Other salaries for instruction	115,451	(33,480)	81,971	81,971	-
General supplies	870	(3)	867	867	-
Total cognitive - mild	<u>216,601</u>	<u>(33,455)</u>	<u>183,146</u>	<u>183,146</u>	<u>-</u>
Learning/language disabilities:					
Salaries of teachers	234,598	(30,876)	203,722	203,722	-
Other salaries for instruction	78,340	-	78,340	78,340	-
Total learning/language disabilities	<u>312,938</u>	<u>(30,876)</u>	<u>282,062</u>	<u>282,062</u>	<u>-</u>
Resource room/resource center:					
Salaries of teachers	747,298	227,099	974,397	974,396	1
Other salaries for instruction	-	175,962	175,962	175,962	-
Total resource room/resource center	<u>747,298</u>	<u>403,061</u>	<u>1,150,359</u>	<u>1,150,358</u>	<u>1</u>
Autism:					
Salaries of teachers	519,891	4,196	524,087	524,087	-
Other salaries for instruction	267,369	(172,269)	95,100	95,100	-
General supplies	985	(2)	983	824	159
Total autism	<u>788,245</u>	<u>(168,075)</u>	<u>620,170</u>	<u>620,011</u>	<u>159</u>
Total special education - instruction	<u>2,065,082</u>	<u>170,655</u>	<u>2,235,737</u>	<u>2,235,577</u>	<u>160</u>
Total - instruction	<u>4,909,696</u>	<u>44,225</u>	<u>4,953,921</u>	<u>4,941,160</u>	<u>12,761</u>
Attendance and social work services:					
Family/parent liaison salary	38,555	-	38,555	38,555	-
Total attendance and social work services	<u>38,555</u>	<u>-</u>	<u>38,555</u>	<u>38,555</u>	<u>-</u>
Health services:					
Salaries	105,980	224	106,204	106,204	-
Supplies and materials	1,500	(262)	1,238	1,238	-
Total health services	<u>107,480</u>	<u>(38)</u>	<u>107,442</u>	<u>107,442</u>	<u>-</u>
Other support services - students-regular:					
Salaries of other professional staff	109,530	3,600	113,130	113,130	-
Total other support services - students-regular	<u>109,530</u>	<u>3,600</u>	<u>113,130</u>	<u>113,130</u>	<u>-</u>
Educational media services/school library:					
Salaries	103,280	5,380	108,660	108,660	-
Total educational media services/school library	<u>143,835</u>	<u>(35,175)</u>	<u>108,660</u>	<u>108,660</u>	<u>-</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2017

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>P. S. 22 Rev. Dr. Erceel F. Webb</u>					
Instruction staff training services:					
Other purchased professional services - educational	\$ 55,225	\$ 8,148	\$ 63,373	\$ 62,148	\$ 1,225
Total instruction staff training services	<u>55,225</u>	<u>8,148</u>	<u>63,373</u>	<u>62,148</u>	<u>1,225</u>
Support services - school administration:					
Salaries of principals/assistant principals	265,501	(422)	265,079	264,533	546
Salaries of secretarial and clerical assistants	151,433	(23,936)	127,497	127,497	-
Other purchased services (400-500 series)	6,385	(6,241)	144	-	144
Supplies and materials	-	826	826	826	-
Total support services - school administration	<u>427,719</u>	<u>(34,173)</u>	<u>393,546</u>	<u>392,856</u>	<u>690</u>
Security:					
Salaries	155,780	(28,786)	126,994	126,994	-
General supplies	8,424	-	8,424	8,424	-
Total security	<u>164,204</u>	<u>(28,786)</u>	<u>135,418</u>	<u>135,418</u>	<u>-</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	9,000	(2,233)	6,767	6,767	-
Total student transportation services	<u>9,000</u>	<u>(2,233)</u>	<u>6,767</u>	<u>6,767</u>	<u>-</u>
Unallocated employee benefits:					
Social Security contribution	71,990	4,717	76,707	69,099	7,608
TPAF contribution - ERIP	-	19,883	19,883	-	19,883
Health benefits	1,394,519	19,832	1,414,351	1,414,350	1
Total unallocated employee benefits	<u>1,466,509</u>	<u>44,432</u>	<u>1,510,941</u>	<u>1,483,449</u>	<u>27,492</u>
Total undistributed expenditures	<u>2,522,057</u>	<u>(44,225)</u>	<u>2,477,832</u>	<u>2,448,425</u>	<u>29,407</u>
TOTAL EXPENDITURES - CURRENT EXPENSE	<u>7,431,753</u>	<u>-</u>	<u>7,431,753</u>	<u>7,389,585</u>	<u>42,168</u>
Government-wide school based expenditures	<u>\$ 7,431,753</u>	<u>\$ -</u>	<u>\$ 7,431,753</u>	<u>\$ 7,389,585</u>	<u>\$ 42,168</u>
Other financing sources:					
Transfers in	7,431,753	-	7,431,753	7,389,585	42,168
Total other financing sources	<u>\$ 7,431,753</u>	<u>\$ -</u>	<u>\$ 7,431,753</u>	<u>\$ 7,389,585</u>	<u>\$ 42,168</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2017

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>P. S. 23 Mahatma K. Gandhi</u>					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 646,392	\$ (103,662)	\$ 542,730	\$ 542,730	\$ -
Grades 1-5	3,831,572	(142,319)	3,689,253	3,683,320	5,933
Grades 6-8	1,679,828	(92,698)	1,587,130	1,573,089	14,041
Total regular programs - instruction	<u>6,157,792</u>	<u>(338,679)</u>	<u>5,819,113</u>	<u>5,799,139</u>	<u>19,974</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	308,078	4,778	312,856	312,603	253
Other purchased services (400-500 series)	34,886	(2,895)	31,991	30,351	1,640
General supplies	247,331	965	248,296	238,938	9,358
Computers - instructional	15,000	13,192	28,192	27,179	1,013
Textbooks	717	-	717	-	717
Other objects	28,000	-	28,000	24,295	3,705
Miscellaneous expenditures	875	-	875	-	875
Total regular programs - undistributed instruction	<u>639,887</u>	<u>11,040</u>	<u>650,927</u>	<u>633,366</u>	<u>17,561</u>
Total regular programs	<u>6,797,679</u>	<u>(327,639)</u>	<u>6,470,040</u>	<u>6,432,505</u>	<u>37,535</u>
Cognitive - moderate:					
General supplies	1,530	-	1,530	1,348	182
Total cognitive - moderate	<u>1,530</u>	<u>-</u>	<u>1,530</u>	<u>1,348</u>	<u>182</u>
Learning/language disabilities:					
Salaries of teachers	277,818	6,572	284,390	284,390	-
Other salaries for instruction	111,436	(2,040)	109,396	109,200	196
General supplies	2,522	-	2,522	2,334	188
Total learning/language disabilities	<u>391,776</u>	<u>4,532</u>	<u>396,308</u>	<u>395,924</u>	<u>384</u>
Resource room/resource center:					
Salaries of teachers	1,402,194	(32,249)	1,369,945	1,369,945	-
Other salaries for instruction	84,610	-	84,610	84,610	-
General supplies	1,503	1	1,504	1,237	267
Total resource room/resource center	<u>1,488,307</u>	<u>(32,248)</u>	<u>1,456,059</u>	<u>1,455,792</u>	<u>267</u>
Total special education - instruction	<u>1,881,613</u>	<u>(27,716)</u>	<u>1,853,897</u>	<u>1,853,064</u>	<u>833</u>
Bilingual education:					
Salaries of teachers	994,835	243,278	1,238,113	1,238,113	-
Other salaries for instruction	144,336	(3,158)	141,178	141,178	-
General supplies	3,007	-	3,007	2,955	52
Total bilingual education	<u>1,142,178</u>	<u>240,120</u>	<u>1,382,298</u>	<u>1,382,246</u>	<u>52</u>
Total - instruction	<u>9,821,470</u>	<u>(115,235)</u>	<u>9,706,235</u>	<u>9,667,815</u>	<u>38,420</u>
Attendance and social work services:					
Family/parent liaison salary	66,535	(3,147)	63,388	62,929	459
Total attendance and social work services	<u>66,535</u>	<u>(3,147)</u>	<u>63,388</u>	<u>62,929</u>	<u>459</u>
Health services:					
Salaries	208,860	800	209,660	209,580	80
Total health services	<u>208,860</u>	<u>800</u>	<u>209,660</u>	<u>209,580</u>	<u>80</u>
Other support services - students-regular:					
Salaries of other professional staff	296,270	400	296,670	296,670	-
Total other support services - students-regular	<u>296,270</u>	<u>400</u>	<u>296,670</u>	<u>296,670</u>	<u>-</u>
Educational media services/school library:					
Salaries	109,680	-	109,680	109,680	-
Supplies and materials	852	-	852	852	-
Computers	5,000	(250)	4,750	990	3,760
Total educational media services/school library	<u>115,532</u>	<u>(250)</u>	<u>115,282</u>	<u>111,522</u>	<u>3,760</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2017

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>P. S. 23 Mahatma K. Gandhi</u>					
Support services - school administration:					
Salaries of principals/assistant principals	\$ 398,022	\$ 13,680	\$ 411,702	\$ 409,571	\$ 2,131
Salaries of secretarial and clerical assistants	228,937	3,350	232,287	230,629	1,658
Other salaries	39,950	(32,200)	7,750	4,752	2,998
Other purchased services (400-500 series)	40,273	250	40,523	39,196	1,327
Supplies and materials	4,898	-	4,898	4,235	663
Total support services - school administration	<u>712,080</u>	<u>(14,920)</u>	<u>697,160</u>	<u>688,383</u>	<u>8,777</u>
Security:					
Salaries	215,921	32,319	248,240	247,371	869
General supplies	16,793	(4,999)	11,794	11,793	1
Total security	<u>232,714</u>	<u>27,320</u>	<u>260,034</u>	<u>259,164</u>	<u>870</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	15,000	-	15,000	14,136	864
Total student transportation services	<u>15,000</u>	<u>-</u>	<u>15,000</u>	<u>14,136</u>	<u>864</u>
Unallocated employee benefits:					
Social Security contribution	93,623	14,382	108,005	93,812	14,193
TPAF contribution - ERIP	-	36,803	36,803	-	36,803
Health benefits	2,350,553	55,039	2,405,592	2,405,591	1
Total unallocated employee benefits	<u>2,444,176</u>	<u>106,224</u>	<u>2,550,400</u>	<u>2,499,403</u>	<u>50,997</u>
Total undistributed expenditures	<u>4,091,167</u>	<u>116,427</u>	<u>4,207,594</u>	<u>4,141,787</u>	<u>65,807</u>
TOTAL EXPENDITURES - CURRENT EXPENSE	<u>13,912,637</u>	<u>1,192</u>	<u>13,913,829</u>	<u>13,809,602</u>	<u>104,227</u>
CAPITAL OUTLAY					
Equipment:					
Undistributed expenditures:					
School administration	10,000	(1,192)	8,808	8,808	-
Total equipment	<u>10,000</u>	<u>(1,192)</u>	<u>8,808</u>	<u>8,808</u>	<u>-</u>
TOTAL CAPITAL OUTLAY	<u>10,000</u>	<u>(1,192)</u>	<u>8,808</u>	<u>8,808</u>	<u>-</u>
Government-wide school based expenditures	<u>\$ 13,922,637</u>	<u>\$ -</u>	<u>\$ 13,922,637</u>	<u>\$ 13,818,410</u>	<u>\$ 104,227</u>
Other financing sources:					
Transfers in	13,922,637	-	13,922,637	13,818,410	104,227
Total other financing sources	<u>\$ 13,922,637</u>	<u>\$ -</u>	<u>\$ 13,922,637</u>	<u>\$ 13,818,410</u>	<u>\$ 104,227</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2017

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>P. S. 24 Chaplin Charles Watters</u>					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 387,295	\$ 26,948	\$ 414,243	\$ 414,243	\$ -
Grades 1-5	2,304,579	14,308	2,318,887	2,298,378	20,509
Grades 6-8	1,158,216	(36,951)	1,121,265	951,592	169,673
Total regular programs - instruction	<u>3,850,090</u>	<u>4,305</u>	<u>3,854,395</u>	<u>3,664,213</u>	<u>190,182</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	39,805	394	40,199	38,962	1,237
Other purchased services (400-500 series)	48,794	(6,341)	42,453	40,632	1,821
General supplies	143,917	5,947	149,864	119,770	30,094
Computers - instructional	35,150	-	35,150	35,025	125
Textbooks	16,211	-	16,211	11,613	4,598
Other objects	8,872	-	8,872	7,935	937
Miscellaneous expenditures	750	-	750	750	-
Total regular programs - undistributed instruction	<u>293,499</u>	<u>-</u>	<u>293,499</u>	<u>254,687</u>	<u>38,812</u>
Total regular programs	<u>4,143,589</u>	<u>4,305</u>	<u>4,147,894</u>	<u>3,918,900</u>	<u>228,994</u>
Learning/language disabilities:					
Salaries of teachers	174,740	1,368	176,108	163,552	12,556
Other salaries for instruction	80,740	-	80,740	80,740	-
Total learning/language disabilities	<u>255,480</u>	<u>1,368</u>	<u>256,848</u>	<u>244,292</u>	<u>12,556</u>
Multiple disabilities:					
General supplies	2,894	-	2,894	1,122	1,772
Total multiple disabilities	<u>2,894</u>	<u>-</u>	<u>2,894</u>	<u>1,122</u>	<u>1,772</u>
Resource room/resource center:					
Salaries of teachers	942,934	80,152	1,023,086	1,016,387	6,699
Other salaries for instruction	44,005	-	44,005	44,005	-
General supplies	2,000	-	2,000	2,000	-
Total resource room/resource center	<u>988,939</u>	<u>80,152</u>	<u>1,069,091</u>	<u>1,062,392</u>	<u>6,699</u>
Total special education - instruction	<u>1,247,313</u>	<u>81,520</u>	<u>1,328,833</u>	<u>1,307,806</u>	<u>21,027</u>
Bilingual education:					
Salaries of teachers	409,888	(89,660)	320,228	311,096	9,132
General supplies	2,000	-	2,000	1,628	372
Total bilingual education	<u>411,888</u>	<u>(89,660)</u>	<u>322,228</u>	<u>312,724</u>	<u>9,504</u>
Total - instruction	<u>5,802,790</u>	<u>(3,835)</u>	<u>5,798,955</u>	<u>5,539,430</u>	<u>259,525</u>
Attendance and social work services:					
Family/parent liaison salary	39,155	-	39,155	39,155	-
Total attendance and social work services	<u>39,155</u>	<u>-</u>	<u>39,155</u>	<u>39,155</u>	<u>-</u>
Health services:					
Salaries	103,280	-	103,280	103,280	-
Supplies and materials	3,000	-	3,000	2,975	25
Total health services	<u>106,280</u>	<u>-</u>	<u>106,280</u>	<u>106,255</u>	<u>25</u>
Other support services - students-regular:					
Salaries of other professional staff	221,160	(8,798)	212,362	89,601	122,761
Other salaries	59,000	-	59,000	-	59,000
Supplies and materials	500	-	500	500	-
Total other support services - students-regular	<u>280,660</u>	<u>(8,798)</u>	<u>271,862</u>	<u>90,101</u>	<u>181,761</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2017

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>P. S. 24 Chaplin Charles Watters</u>					
Educational media services/school library:					
Salaries	\$ 106,580	\$ -	\$ 106,580	\$ 106,580	\$ -
Other salaries for instruction	39,155	-	39,155	34,711	4,444
Supplies and materials	6,000	-	6,000	5,966	34
Total educational media services/school library	<u>151,735</u>	<u>-</u>	<u>151,735</u>	<u>147,257</u>	<u>4,478</u>
Support services - school administration:					
Salaries of principals/assistant principals	333,543	4,284	337,827	337,799	28
Salaries of secretarial and clerical assistants	177,629	-	177,629	154,677	22,952
Other salaries	5,400	-	5,400	1,797	3,603
Other purchased services (400-500 series)	58,087	(342)	57,745	42,045	15,700
Supplies and materials	45,910	1,877	47,787	46,860	927
Other objects	1,000	160	1,160	1,160	-
Total support services - school administration	<u>627,569</u>	<u>(21)</u>	<u>627,548</u>	<u>584,338</u>	<u>43,210</u>
Security:					
Salaries	190,283	4,514	194,797	194,796	1
General supplies	10,109	-	10,109	10,109	-
Total security	<u>200,392</u>	<u>4,514</u>	<u>204,906</u>	<u>204,905</u>	<u>1</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	15,968	4,305	20,273	16,481	3,792
Total student transportation services	<u>15,968</u>	<u>4,305</u>	<u>20,273</u>	<u>16,481</u>	<u>3,792</u>
Unallocated employee benefits:					
Social Security contribution	47,013	24,528	71,541	62,522	9,019
TPAF contribution - ERIP	-	23,178	23,178	-	23,178
Health benefits	1,789,096	(43,871)	1,745,225	1,745,224	1
Total unallocated employee benefits	<u>1,836,109</u>	<u>3,835</u>	<u>1,839,944</u>	<u>1,807,746</u>	<u>32,198</u>
Total undistributed expenditures	<u>3,257,868</u>	<u>3,835</u>	<u>3,261,703</u>	<u>2,996,238</u>	<u>265,465</u>
TOTAL EXPENDITURES - CURRENT EXPENSE	<u>9,060,658</u>	<u>-</u>	<u>9,060,658</u>	<u>8,535,668</u>	<u>524,990</u>
Government-wide school based expenditures	<u>\$ 9,060,658</u>	<u>\$ -</u>	<u>\$ 9,060,658</u>	<u>\$ 8,535,668</u>	<u>\$ 524,990</u>
Other financing sources:					
Transfers in	9,060,658	-	9,060,658	8,535,668	524,990
Total other financing sources	<u>\$ 9,060,658</u>	<u>\$ -</u>	<u>\$ 9,060,658</u>	<u>\$ 8,535,668</u>	<u>\$ 524,990</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2017

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>P. S. 25 Nicolaus Copernicus</u>					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 509,580	\$ 13,544	\$ 523,124	\$ 523,124	\$ -
Grades 1-5	2,882,111	37,048	2,919,159	2,893,405	25,754
Total regular programs - instruction	<u>3,391,691</u>	<u>50,592</u>	<u>3,442,283</u>	<u>3,416,529</u>	<u>25,754</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	35,735	1,535	37,270	37,270	-
Other purchased services (400-500 series)	3,379	500	3,879	691	3,188
General supplies	110,674	(5,339)	105,335	95,363	9,972
Textbooks	305	-	305	-	305
Other objects	10,000	-	10,000	8,003	1,997
Miscellaneous expenditures	750	-	750	750	-
Total regular programs - undistributed instruction	<u>185,843</u>	<u>(28,304)</u>	<u>157,539</u>	<u>142,077</u>	<u>15,462</u>
Total regular programs	<u>3,577,534</u>	<u>22,288</u>	<u>3,599,822</u>	<u>3,558,606</u>	<u>41,216</u>
Learning/language disabilities:					
Salaries of teachers	91,060	-	91,060	91,060	-
Other salaries for instruction	42,005	-	42,005	42,005	-
Total learning/language disabilities	<u>133,065</u>	<u>-</u>	<u>133,065</u>	<u>133,065</u>	<u>-</u>
Behavioral disabilities:					
Salaries of teachers	70,160	6,136	76,296	76,296	-
Other salaries for instruction	43,255	-	43,255	43,255	-
Total behavioral disabilities	<u>113,415</u>	<u>6,136</u>	<u>119,551</u>	<u>119,551</u>	<u>-</u>
Resource room/resource center:					
Salaries of teachers	1,066,508	(15,260)	1,051,248	1,051,248	-
Other salaries for instruction	84,610	(41,965)	42,645	42,605	40
Total resource room/resource center	<u>1,151,118</u>	<u>(57,225)</u>	<u>1,093,893</u>	<u>1,093,853</u>	<u>40</u>
Autism:					
Salaries of teachers	54,084	6,240	60,324	60,324	-
Other salaries for instruction	40,555	-	40,555	36,702	3,853
Total autism	<u>94,639</u>	<u>6,240</u>	<u>100,879</u>	<u>97,026</u>	<u>3,853</u>
Total special education - instruction	<u>1,492,237</u>	<u>(44,849)</u>	<u>1,447,388</u>	<u>1,443,495</u>	<u>3,893</u>
Bilingual education:					
Salaries of teachers	288,220	13,680	301,900	301,900	-
Other salaries for instruction	38,555	-	38,555	38,555	-
Other purchased services (400-500 series)	800	-	800	-	800
Total bilingual education	<u>327,575</u>	<u>13,680</u>	<u>341,255</u>	<u>340,455</u>	<u>800</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	-	8,880	8,880	720	8,160
Total other instructional	<u>-</u>	<u>8,880</u>	<u>8,880</u>	<u>720</u>	<u>8,160</u>
Total - instruction	<u>5,397,346</u>	<u>(1)</u>	<u>5,397,345</u>	<u>5,343,276</u>	<u>54,069</u>
Attendance and social work services:					
Family/parent liaison salary	39,155	(175)	38,980	37,784	1,196
Total attendance and social work services	<u>39,155</u>	<u>(175)</u>	<u>38,980</u>	<u>37,784</u>	<u>1,196</u>
Health services:					
Salaries	54,084	2,064	56,148	56,148	-
Supplies and materials	500	-	500	39	461
Total health services	<u>54,584</u>	<u>2,064</u>	<u>56,648</u>	<u>56,187</u>	<u>461</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2017

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>P. S. 25 Nicolaus Copernicus</u>					
Other support services - students-regular:					
Salaries of other professional staff	\$ 81,910	\$ 4,080	\$ 85,990	\$ 85,990	\$ -
Other purchased services (400-500 series)	500	-	500	-	500
Travel	297	860	1,157	802	355
Supplies and materials	1,000	-	1,000	-	1,000
Total other support services - students-regular	<u>83,707</u>	<u>4,940</u>	<u>88,647</u>	<u>86,792</u>	<u>1,855</u>
Educational media services/school library:					
Salaries	58,391	-	58,391	58,391	-
Other purchased services (400-500 series)	342	-	342	-	342
Supplies and materials	-	1,005	1,005	938	67
Total educational media services/school library	<u>58,733</u>	<u>1,005</u>	<u>59,738</u>	<u>59,329</u>	<u>409</u>
Instruction staff training services:					
Other purchased professional services - educational	15,000	(2,264)	12,736	850	11,886
Supplies and materials	1,700	-	1,700	-	1,700
Total instruction staff training services	<u>16,700</u>	<u>(2,264)</u>	<u>14,436</u>	<u>850</u>	<u>13,586</u>
Support services - school administration:					
Salaries of principals/assistant principals	297,003	-	297,003	274,744	22,259
Salaries of secretarial and clerical assistants	180,361	175	180,536	180,090	446
Other salaries	2,700	-	2,700	170	2,530
Other purchased services (400-500 series)	30,618	-	30,618	30,461	157
Supplies and materials	4,061	(860)	3,201	1,472	1,729
Computers	30,000	(1,005)	28,995	26,905	2,090
Other objects	500	-	500	-	500
Total support services - school administration	<u>545,243</u>	<u>(1,690)</u>	<u>543,553</u>	<u>513,842</u>	<u>29,711</u>
Security:					
Salaries	121,086	2,652	123,738	123,738	-
General supplies	8,424	-	8,424	8,424	-
Total security	<u>129,510</u>	<u>2,652</u>	<u>132,162</u>	<u>132,162</u>	<u>-</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	9,000	-	9,000	8,546	454
Total student transportation services	<u>9,000</u>	<u>-</u>	<u>9,000</u>	<u>8,546</u>	<u>454</u>
Unallocated employee benefits:					
Social Security contribution	49,386	18,616	68,002	60,452	7,550
TPAF contribution - ERIP	-	17,807	17,807	-	17,807
Health benefits	1,320,695	(42,954)	1,277,741	1,277,741	-
Total unallocated employee benefits	<u>1,370,081</u>	<u>(6,531)</u>	<u>1,363,550</u>	<u>1,338,193</u>	<u>25,357</u>
Total undistributed expenditures	<u>2,306,713</u>	<u>1</u>	<u>2,306,714</u>	<u>2,233,685</u>	<u>73,029</u>
TOTAL EXPENDITURES - CURRENT EXPENSE	<u>7,704,059</u>	<u>-</u>	<u>7,704,059</u>	<u>7,576,961</u>	<u>127,098</u>
Government-wide school based expenditures	<u>\$ 7,704,059</u>	<u>\$ -</u>	<u>\$ 7,704,059</u>	<u>\$ 7,576,961</u>	<u>\$ 127,098</u>
Other financing sources:					
Transfers in	7,704,059	-	7,704,059	7,576,961	127,098
Total other financing sources	<u>\$ 7,704,059</u>	<u>\$ -</u>	<u>\$ 7,704,059</u>	<u>\$ 7,576,961</u>	<u>\$ 127,098</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2017

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>P. S. 27 Alfred Zampella</u>					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 555,564	\$ (32,977)	\$ 522,587	\$ 522,528	\$ 59
Grades 1-5	3,305,436	157,765	3,463,201	3,460,413	2,788
Grades 6-8	1,384,918	(52,925)	1,331,993	1,329,479	2,514
Total regular programs - instruction	<u>5,245,918</u>	<u>71,863</u>	<u>5,317,781</u>	<u>5,312,420</u>	<u>5,361</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	121,487	32,474	153,961	152,401	1,560
Purchased professional - educational services	12,500	390	12,890	12,890	-
Other purchased services (400-500 series)	42,965	(945)	42,020	41,554	466
General supplies	192,807	(4,799)	188,008	177,856	10,152
Computers - instructional	20,000	(670)	19,330	19,305	25
Textbooks	5,734	(2,562)	3,172	3,172	-
Other objects	21,539	(830)	20,709	18,172	2,537
Miscellaneous expenditures	875	-	875	848	27
Total regular programs - undistributed instruction	<u>417,907</u>	<u>23,058</u>	<u>440,965</u>	<u>426,198</u>	<u>14,767</u>
Total regular programs	<u>5,663,825</u>	<u>94,921</u>	<u>5,758,746</u>	<u>5,738,618</u>	<u>20,128</u>
Learning/language disabilities:					
Salaries of teachers	72,460	1,760	74,220	74,220	-
Total learning/language disabilities	<u>72,460</u>	<u>1,760</u>	<u>74,220</u>	<u>74,220</u>	<u>-</u>
Auditory impairments:					
Salaries of teachers	143,460	4,008	147,468	147,468	-
Total Auditory Impairments	<u>143,460</u>	<u>4,008</u>	<u>147,468</u>	<u>147,468</u>	<u>-</u>
Resource room/resource center:					
Salaries of teachers	1,037,136	46,143	1,083,279	1,083,279	-
Total resource room/resource center	<u>1,037,136</u>	<u>46,143</u>	<u>1,083,279</u>	<u>1,083,279</u>	<u>-</u>
Autism:					
Salaries of teachers	55,584	4,640	60,224	60,224	-
Other salaries for instruction	43,255	-	43,255	43,255	-
Total autism	<u>98,839</u>	<u>4,640</u>	<u>103,479</u>	<u>103,479</u>	<u>-</u>
Total special education - instruction	<u>1,351,895</u>	<u>56,551</u>	<u>1,408,446</u>	<u>1,408,446</u>	<u>-</u>
Bilingual education:					
Salaries of teachers	309,108	14,167	323,275	323,275	-
Total bilingual education	<u>309,108</u>	<u>14,167</u>	<u>323,275</u>	<u>323,275</u>	<u>-</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	4,400	5,580	9,980	9,980	-
Total other instructional	<u>4,400</u>	<u>5,580</u>	<u>9,980</u>	<u>9,980</u>	<u>-</u>
Total - instruction	<u>7,329,228</u>	<u>171,219</u>	<u>7,500,447</u>	<u>7,480,319</u>	<u>20,128</u>
Attendance and social work services:					
Family/parent liaison salary	38,555	(9,521)	29,034	29,034	-
Total attendance and social work services	<u>38,555</u>	<u>(9,521)</u>	<u>29,034</u>	<u>29,034</u>	<u>-</u>
Health services:					
Salaries	102,280	224	102,504	102,504	-
Supplies and materials	2,000	-	2,000	1,886	114
Total health services	<u>104,280</u>	<u>224</u>	<u>104,504</u>	<u>104,390</u>	<u>114</u>
Other support services - students-regular:					
Salaries of other professional staff	198,940	3,387	202,327	202,327	-
Total other support services - students-regular	<u>198,940</u>	<u>3,387</u>	<u>202,327</u>	<u>202,327</u>	<u>-</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2017

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>P. S. 27 Alfred Zampella</u>					
Educational media services/school library:					
Salaries	\$ 106,580	\$ -	\$ 106,580	\$ 106,580	\$ -
Supplies and materials	5,070	-	5,070	3,889	1,181
Total educational media services/school library	<u>111,650</u>	<u>-</u>	<u>111,650</u>	<u>110,469</u>	<u>1,181</u>
Support services - school administration:					
Salaries of principals/assistant principals	426,567	(175,318)	251,249	251,147	102
Salaries of secretarial and clerical assistants	242,962	(29,743)	213,219	213,217	2
Other salaries	2,920	-	2,920	1,986	934
Other purchased services (400-500 series)	21,640	(250)	21,390	21,174	216
Supplies and materials	10,519	(1,843)	8,676	8,649	27
Total support services - school administration	<u>704,608</u>	<u>(207,154)</u>	<u>497,454</u>	<u>496,173</u>	<u>1,281</u>
Security:					
Salaries	154,880	31,953	186,833	186,833	-
General supplies	8,424	-	8,424	8,424	-
Total security	<u>163,304</u>	<u>31,953</u>	<u>195,257</u>	<u>195,257</u>	<u>-</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	12,700	792	13,492	13,492	-
Total student transportation services	<u>12,700</u>	<u>792</u>	<u>13,492</u>	<u>13,492</u>	<u>-</u>
Unallocated employee benefits:					
Social Security contribution	54,991	31,254	86,245	75,514	10,731
TPAF contribution - ERIP	-	27,800	27,800	-	27,800
Health benefits	1,792,097	(49,954)	1,742,143	1,742,143	-
Total unallocated employee benefits	<u>1,847,088</u>	<u>9,100</u>	<u>1,856,188</u>	<u>1,817,657</u>	<u>38,531</u>
Total undistributed expenditures	<u>3,181,125</u>	<u>(171,219)</u>	<u>3,009,906</u>	<u>2,968,799</u>	<u>41,107</u>
TOTAL EXPENDITURES - CURRENT EXPENSE	<u>10,510,353</u>	<u>-</u>	<u>10,510,353</u>	<u>10,449,118</u>	<u>61,235</u>
Government-wide school based expenditures	<u>\$ 10,510,353</u>	<u>\$ -</u>	<u>\$ 10,510,353</u>	<u>\$ 10,449,118</u>	<u>\$ 61,235</u>
Other financing sources:					
Transfers in	10,510,353	-	10,510,353	10,449,118	61,235
Total other financing sources	<u>\$ 10,510,353</u>	<u>\$ -</u>	<u>\$ 10,510,353</u>	<u>\$ 10,449,118</u>	<u>\$ 61,235</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2017

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>P. S. 28 Christa Mc Auliffe</u>					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 383,500	\$ (35,870)	\$ 347,630	\$ 347,630	\$ -
Grades 1-5	3,564,099	(65,732)	3,498,367	3,498,087	280
Grades 6-8	1,101,109	47,745	1,148,854	1,148,818	36
Total regular programs - instruction	<u>5,048,708</u>	<u>(53,857)</u>	<u>4,994,851</u>	<u>4,994,535</u>	<u>316</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	188,940	(26,590)	162,350	162,350	-
Purchased professional - educational services	3,000	3,560	6,560	6,560	-
Other purchased services (400-500 series)	5,510	4,189	9,699	9,672	27
General supplies	208,323	31,967	240,290	239,777	513
Computers - instructional	60,839	(29,988)	30,851	30,851	-
Textbooks	14,000	(10,690)	3,310	3,047	263
Other objects	16,000	(5,232)	10,768	10,768	-
Miscellaneous expenditures	800	-	800	768	32
Total regular programs - undistributed instruction	<u>497,412</u>	<u>(32,784)</u>	<u>464,628</u>	<u>463,793</u>	<u>835</u>
Total regular programs	<u>5,546,120</u>	<u>(86,641)</u>	<u>5,459,479</u>	<u>5,458,328</u>	<u>1,151</u>
Learning/language disabilities:					
Salaries of teachers	344,611	51,751	396,362	396,362	-
Other salaries for instruction	190,223	(27,334)	162,889	162,889	-
General supplies	10,000	(819)	9,181	9,181	-
Computers - instructional	15,123	(15,000)	123	-	123
Total learning/language disabilities	<u>559,957</u>	<u>8,598</u>	<u>568,555</u>	<u>568,432</u>	<u>123</u>
Resource room/resource center:					
Salaries of teachers	1,308,628	29,734	1,338,362	1,338,361	1
General supplies	2,000	(314)	1,686	1,686	-
Total resource room/resource center	<u>1,310,628</u>	<u>29,420</u>	<u>1,340,048</u>	<u>1,340,047</u>	<u>1</u>
Total special education - instruction	<u>1,870,585</u>	<u>38,018</u>	<u>1,908,603</u>	<u>1,908,479</u>	<u>124</u>
Bilingual education:					
Salaries of teachers	160,664	3,034	163,698	163,698	-
Total bilingual education	<u>160,664</u>	<u>3,034</u>	<u>163,698</u>	<u>163,698</u>	<u>-</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	4,800	(660)	4,140	4,140	-
Total other instructional	<u>4,800</u>	<u>(660)</u>	<u>4,140</u>	<u>4,140</u>	<u>-</u>
Total - instruction	<u>7,582,169</u>	<u>(46,249)</u>	<u>7,535,920</u>	<u>7,534,645</u>	<u>1,275</u>
Attendance and social work services:					
Family/parent liaison salary	38,555	-	38,555	38,555	-
Total attendance and social work services	<u>39,555</u>	<u>(1,000)</u>	<u>38,555</u>	<u>38,555</u>	<u>-</u>
Health services:					
Salaries	170,412	(768)	169,644	169,644	-
Supplies and materials	2,500	(633)	1,867	1,867	-
Total health services	<u>172,912</u>	<u>(1,401)</u>	<u>171,511</u>	<u>171,511</u>	<u>-</u>
Other support services - students-regular:					
Salaries of other professional staff	221,460	3,872	225,332	225,332	-
Supplies and materials	1,500	(446)	1,054	1,054	-
Total other support services - students-regular	<u>222,960</u>	<u>3,426</u>	<u>226,386</u>	<u>226,386</u>	<u>-</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2017

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>P. S. 28 Christa Mc Auliffe</u>					
Educational media services/school library:					
Salaries	\$ 109,880	\$ 2,480	\$ 112,360	\$ 112,360	\$ -
Supplies and materials	2,000	457	2,457	2,457	-
Computers	5,000	(2,917)	2,083	2,072	11
Total educational media services/school library	<u>116,880</u>	<u>20</u>	<u>116,900</u>	<u>116,889</u>	<u>11</u>
Support services - school administration:					
Salaries of principals/assistant principals	379,077	(2,771)	376,306	375,133	1,173
Salaries of secretarial and clerical assistants	242,109	(18,049)	224,060	224,060	-
Other salaries	3,400	-	3,400	2,400	1,000
Other purchased services (400-500 series)	16,265	4,040	20,305	16,415	3,890
Supplies and materials	1,500	(170)	1,330	1,070	260
Computers	5,000	(141)	4,859	4,859	-
Total support services - school administration	<u>648,351</u>	<u>(18,091)</u>	<u>630,260</u>	<u>623,937</u>	<u>6,323</u>
Security:					
Salaries	144,947	2,030	146,977	146,977	-
General supplies	6,739	-	6,739	6,739	-
Total security	<u>151,686</u>	<u>2,030</u>	<u>153,716</u>	<u>153,716</u>	<u>-</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	12,000	-	12,000	11,549	451
Total student transportation services	<u>12,000</u>	<u>-</u>	<u>12,000</u>	<u>11,549</u>	<u>451</u>
Unallocated employee benefits:					
Social Security contribution	66,895	7,184	74,079	62,488	11,591
TPAF contribution - ERIP	-	30,304	30,304	-	30,304
Health benefits	1,797,277	23,760	1,821,037	1,821,037	-
Total unallocated employee benefits	<u>1,864,172</u>	<u>61,248</u>	<u>1,925,420</u>	<u>1,883,525</u>	<u>41,895</u>
Total undistributed expenditures	<u>3,228,516</u>	<u>46,232</u>	<u>3,274,748</u>	<u>3,226,068</u>	<u>48,680</u>
TOTAL EXPENDITURES - CURRENT EXPENSE	<u>10,810,685</u>	<u>(17)</u>	<u>10,810,668</u>	<u>10,760,713</u>	<u>49,955</u>
CAPITAL OUTLAY					
Equipment:					
Grades 1 - 5	12,000	17	12,017	-	12,017
Total equipment	<u>12,000</u>	<u>17</u>	<u>12,017</u>	<u>-</u>	<u>12,017</u>
TOTAL CAPITAL OUTLAY	<u>12,000</u>	<u>17</u>	<u>12,017</u>	<u>-</u>	<u>12,017</u>
Government-wide school based expenditures	<u>\$ 10,822,685</u>	<u>\$ -</u>	<u>\$ 10,822,685</u>	<u>\$ 10,760,713</u>	<u>\$ 61,972</u>
Other financing sources:					
Transfers in	10,822,685	-	10,822,685	10,760,713	61,972
Total other financing sources	<u>\$ 10,822,685</u>	<u>\$ -</u>	<u>\$ 10,822,685</u>	<u>\$ 10,760,713</u>	<u>\$ 61,972</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2017

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>P. S. 29 Gladys Nunnery</u>					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 183,328	\$ 8,576	\$ 191,904	\$ 191,904	\$ -
Grades 1-5	1,500,979	(141,384)	1,359,595	1,357,866	1,729
Total regular programs - instruction	<u>1,684,307</u>	<u>(132,808)</u>	<u>1,551,499</u>	<u>1,549,770</u>	<u>1,729</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	79,771	81	79,852	40,047	39,805
Purchased professional - educational services	1,500	-	1,500	400	1,100
Other purchased services (400-500 series)	18,536	12,126	30,662	29,299	1,363
General supplies	79,006	(19,870)	59,136	47,911	11,225
Textbooks	521	9,500	10,021	9,338	683
Other objects	8,000	(999)	7,001	1,966	5,035
Total regular programs - undistributed instruction	<u>187,334</u>	<u>838</u>	<u>188,172</u>	<u>128,961</u>	<u>59,211</u>
Total regular programs	<u>1,871,641</u>	<u>(131,970)</u>	<u>1,739,671</u>	<u>1,678,731</u>	<u>60,940</u>
Resource room/resource center:					
Salaries of teachers	874,921	30,456	905,377	890,473	14,904
Total resource room/resource center	<u>874,921</u>	<u>30,456</u>	<u>905,377</u>	<u>890,473</u>	<u>14,904</u>
Total special education - instruction	<u>874,921</u>	<u>30,456</u>	<u>905,377</u>	<u>890,473</u>	<u>14,904</u>
Total - instruction	<u>2,746,562</u>	<u>(101,514)</u>	<u>2,645,048</u>	<u>2,569,204</u>	<u>75,844</u>
Attendance and social work services:					
Family/parent liaison salary	15,952	-	15,952	15,952	-
Total attendance and social work services	<u>15,952</u>	<u>-</u>	<u>15,952</u>	<u>15,952</u>	<u>-</u>
Health services:					
Supplies and materials	950	-	950	-	950
Total health services	<u>950</u>	<u>-</u>	<u>950</u>	<u>-</u>	<u>950</u>
Other support services - students-regular:					
Salaries of other professional staff	106,230	1,000	107,230	107,230	-
Total other support services - students-regular	<u>106,230</u>	<u>1,000</u>	<u>107,230</u>	<u>107,230</u>	<u>-</u>
Educational media services/school library:					
Salaries	107,580	5,520	113,100	113,100	-
Supplies and materials	5,000	(1,836)	3,164	3,104	60
Total educational media services/school library	<u>112,580</u>	<u>3,684</u>	<u>116,264</u>	<u>116,204</u>	<u>60</u>
Support services - school administration:					
Salaries of principals/assistant principals	144,088	(1,047)	143,041	143,000	41
Salaries of secretarial and clerical assistants	97,236	146	97,382	97,247	135
Other salaries	-	2,216	2,216	-	2,216
Total support services - school administration	<u>241,324</u>	<u>1,315</u>	<u>242,639</u>	<u>240,247</u>	<u>2,392</u>
Security:					
Salaries	76,740	27,699	104,439	104,439	-
General supplies	3,370	-	3,370	3,369	1
Total security	<u>80,110</u>	<u>27,699</u>	<u>107,809</u>	<u>107,808</u>	<u>1</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	5,000	(2,216)	2,784	2,400	384
Total student transportation services	<u>5,000</u>	<u>(2,216)</u>	<u>2,784</u>	<u>2,400</u>	<u>384</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2017

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>P. S. 29 Gladys Nunnery</u>					
Unallocated employee benefits:					
Social Security contribution	\$ 20,515	\$ 12,895	\$ 33,410	\$ 28,134	\$ 5,276
TPAF contribution - ERIP	-	13,163	13,163	-	13,163
Health benefits	653,099	43,974	697,073	697,073	-
Total unallocated employee benefits	<u>673,614</u>	<u>70,032</u>	<u>743,646</u>	<u>725,207</u>	<u>18,439</u>
Total undistributed expenditures	<u>1,235,760</u>	<u>101,514</u>	<u>1,337,274</u>	<u>1,315,048</u>	<u>22,226</u>
TOTAL EXPENDITURES - CURRENT EXPENSE	<u>3,982,322</u>	<u>-</u>	<u>3,982,322</u>	<u>3,884,252</u>	<u>98,070</u>
Government-wide school based expenditures	<u>\$ 3,982,322</u>	<u>\$ -</u>	<u>\$ 3,982,322</u>	<u>\$ 3,884,252</u>	<u>\$ 98,070</u>
Other financing sources:					
Transfers in	3,982,322	-	3,982,322	3,884,252	98,070
Total other financing sources	<u>\$ 3,982,322</u>	<u>\$ -</u>	<u>\$ 3,982,322</u>	<u>\$ 3,884,252</u>	<u>\$ 98,070</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2017

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>P. S. 30 Alexander D. Sullivan</u>					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 372,631	\$ (91,663)	\$ 280,968	\$ 280,968	\$ -
Grades 1-5	2,859,731	(163,859)	2,695,872	2,695,872	-
Total regular programs - instruction	<u>3,232,362</u>	<u>(255,522)</u>	<u>2,976,840</u>	<u>2,976,840</u>	<u>-</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	42,005	461	42,466	42,466	-
Purchased professional - educational services	16,000	(3,600)	12,400	12,400	-
Other purchased services (400-500 series)	12,600	12,002	24,602	20,609	3,993
General supplies	147,971	(40,172)	107,799	105,429	2,370
Computers - instructional	19,540	(7,173)	12,367	12,367	-
Textbooks	10,144	34,563	44,707	44,218	489
Other objects	7,000	(995)	6,005	6,005	-
Miscellaneous expenditures	800	(50)	750	750	-
Total regular programs - undistributed instruction	<u>256,060</u>	<u>(4,964)</u>	<u>251,096</u>	<u>244,244</u>	<u>6,852</u>
Total regular programs	<u>3,488,422</u>	<u>(260,486)</u>	<u>3,227,936</u>	<u>3,221,084</u>	<u>6,852</u>
Learning/language disabilities:					
Salaries of teachers	180,140	3,720	183,860	183,860	-
Other salaries for instruction	124,176	9,717	133,893	133,893	-
General supplies	7,557	(57)	7,500	7,471	29
Total learning/language disabilities	<u>311,873</u>	<u>13,380</u>	<u>325,253</u>	<u>325,224</u>	<u>29</u>
Resource room/resource center:					
Salaries of teachers	876,083	185,510	1,061,593	1,061,593	-
General supplies	2,000	-	2,000	2,000	-
Total resource room/resource center	<u>878,083</u>	<u>185,510</u>	<u>1,063,593</u>	<u>1,063,593</u>	<u>-</u>
Total special education - instruction	<u>1,189,956</u>	<u>198,890</u>	<u>1,388,846</u>	<u>1,388,817</u>	<u>29</u>
Bilingual education:					
Salaries of teachers	863,955	(39,029)	824,926	824,926	-
Other salaries for instruction	38,155	2,400	40,555	40,555	-
General supplies	13,035	(546)	12,489	12,302	187
Total bilingual education	<u>915,895</u>	<u>(37,925)</u>	<u>877,970</u>	<u>877,783</u>	<u>187</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	7,920	-	7,920	7,920	-
Total other instructional	<u>7,920</u>	<u>-</u>	<u>7,920</u>	<u>7,920</u>	<u>-</u>
Total - instruction	<u>5,602,193</u>	<u>(99,521)</u>	<u>5,502,672</u>	<u>5,495,604</u>	<u>7,068</u>
Attendance and social work services:					
Family/parent liaison salary	39,155	-	39,155	39,155	-
Total attendance and social work services	<u>39,155</u>	<u>-</u>	<u>39,155</u>	<u>39,155</u>	<u>-</u>
Health services:					
Salaries	102,280	280	102,560	102,560	-
Supplies and materials	3,151	(290)	2,861	2,861	-
Total health services	<u>105,431</u>	<u>(10)</u>	<u>105,421</u>	<u>105,421</u>	<u>-</u>
Other support services - students-regular:					
Salaries of other professional staff	213,760	2,342	216,102	216,102	-
Supplies and materials	600	-	600	600	-
Total other support services - students-regular	<u>214,360</u>	<u>2,342</u>	<u>216,702</u>	<u>216,702</u>	<u>-</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2017

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>P. S. 30 Alexander D. Sullivan</u>					
Educational media services/school library:					
Salaries	\$ 103,280	\$ -	\$ 103,280	\$ 103,280	\$ -
Supplies and materials	5,000	-	5,000	4,852	148
Total educational media services/school library	<u>108,280</u>	<u>-</u>	<u>108,280</u>	<u>108,132</u>	<u>148</u>
Instruction staff training services:					
Other purchased professional services - educational	-	1,700	1,700	1,700	-
Total instruction staff training services	<u>-</u>	<u>1,700</u>	<u>1,700</u>	<u>1,700</u>	<u>-</u>
Support services - school administration:					
Salaries of principals/assistant principals	260,112	17,470	277,582	276,102	1,480
Salaries of secretarial and clerical assistants	183,329	-	183,329	183,329	-
Other salaries	2,750	(787)	1,963	1,963	-
Other purchased services (400-500 series)	2,729	225	2,954	2,747	207
Supplies and materials	4,500	(1,700)	2,800	2,600	200
Other objects	700	(465)	235	235	-
Total support services - school administration	<u>455,120</u>	<u>13,743</u>	<u>468,863</u>	<u>466,976</u>	<u>1,887</u>
Security:					
Salaries	144,947	(15,420)	129,527	129,527	-
General supplies	8,424	-	8,424	8,424	-
Total security	<u>153,371</u>	<u>(15,420)</u>	<u>137,951</u>	<u>137,951</u>	<u>-</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	5,500	(1,099)	4,401	4,401	-
Total student transportation services	<u>5,500</u>	<u>(1,099)</u>	<u>4,401</u>	<u>4,401</u>	<u>-</u>
Unallocated employee benefits:					
Social Security contribution	44,454	13,752	58,206	50,192	8,014
TPAF contribution - ERIP	-	20,990	20,990	-	20,990
Health benefits	1,210,350	63,523	1,273,873	1,273,873	-
Total unallocated employee benefits	<u>1,254,804</u>	<u>98,265</u>	<u>1,353,069</u>	<u>1,324,065</u>	<u>29,004</u>
Total undistributed expenditures	<u>2,336,021</u>	<u>99,521</u>	<u>2,435,542</u>	<u>2,404,503</u>	<u>31,039</u>
TOTAL EXPENDITURES - CURRENT EXPENSE	<u>7,938,214</u>	<u>-</u>	<u>7,938,214</u>	<u>7,900,107</u>	<u>38,107</u>
Government-wide school based expenditures	<u>\$ 7,938,214</u>	<u>\$ -</u>	<u>\$ 7,938,214</u>	<u>\$ 7,900,107</u>	<u>\$ 38,107</u>
Other financing sources:					
Transfers in	7,938,214	-	7,938,214	7,900,107	38,107
Total other financing sources	<u>\$ 7,938,214</u>	<u>\$ -</u>	<u>\$ 7,938,214</u>	<u>\$ 7,900,107</u>	<u>\$ 38,107</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2017

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>P. S. 31 Anthony J. Infante</u>					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 190,340	\$ 2,120	\$ 192,460	\$ 192,460	\$ -
Grades 1-5	923,862	(16,587)	907,275	897,876	9,399
Total regular programs - instruction	<u>1,114,202</u>	<u>(14,467)</u>	<u>1,099,735</u>	<u>1,090,336</u>	<u>9,399</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	-	1,072	1,072	1,072	-
Other purchased services (400-500 series)	550	1,603	2,153	2,102	51
General supplies	16,499	(103)	16,396	15,094	1,302
Computers - instructional	7,000	(141)	6,859	6,854	5
Other objects	1,350	-	1,350	704	646
Miscellaneous expenditures	500	-	500	500	-
Total regular programs - undistributed instruction	<u>27,399</u>	<u>931</u>	<u>28,330</u>	<u>26,326</u>	<u>2,004</u>
Total regular programs	<u>1,141,601</u>	<u>(13,536)</u>	<u>1,128,065</u>	<u>1,116,662</u>	<u>11,403</u>
Cognitive - moderate:					
General supplies	800	-	800	791	9
Other objects	750	-	750	680	70
Total cognitive - moderate	<u>1,550</u>	<u>-</u>	<u>1,550</u>	<u>1,471</u>	<u>79</u>
Resource room/resource center:					
Salaries of teachers	639,330	(113,386)	525,944	514,396	11,548
Total resource room/resource center	<u>639,330</u>	<u>(113,386)</u>	<u>525,944</u>	<u>514,396</u>	<u>11,548</u>
Autism:					
Salaries of teachers	308,524	66,175	374,699	347,816	26,883
Other salaries for instruction	400,396	(1,072)	399,324	369,041	30,283
General supplies	2,250	(47)	2,203	2,203	-
Computers	2,000	281	2,281	2,281	-
Total autism	<u>713,170</u>	<u>65,337</u>	<u>778,507</u>	<u>721,341</u>	<u>57,166</u>
Total special education - instruction	<u>1,354,050</u>	<u>(48,049)</u>	<u>1,306,001</u>	<u>1,237,208</u>	<u>68,793</u>
Bilingual education:					
Salaries of teachers	105,580	62,158	167,738	167,738	-
General supplies	200	-	200	200	-
Total bilingual education	<u>105,780</u>	<u>62,158</u>	<u>167,938</u>	<u>167,938</u>	<u>-</u>
Total - instruction	<u>2,601,431</u>	<u>573</u>	<u>2,602,004</u>	<u>2,521,808</u>	<u>80,196</u>
Health services:					
Salaries	99,280	448	99,728	99,728	-
Supplies and materials	700	(23)	677	677	-
Total health services	<u>99,980</u>	<u>425</u>	<u>100,405</u>	<u>100,405</u>	<u>-</u>
Other support services - students-regular:					
Salaries of other professional staff	106,630	1,440	108,070	108,070	-
Total other support services - students-regular	<u>106,630</u>	<u>1,440</u>	<u>108,070</u>	<u>108,070</u>	<u>-</u>
Educational media services/school library:					
Salaries	114,280	-	114,280	114,280	-
Supplies and materials	1,000	(494)	506	506	-
Total educational media services/school library	<u>115,280</u>	<u>(494)</u>	<u>114,786</u>	<u>114,786</u>	<u>-</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2017

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>P. S. 31 Anthony J. Infante</u>					
Support services - school administration:					
Salaries of principals/assistant principals	\$ 157,862	\$ -	\$ 157,862	\$ 155,420	\$ 2,442
Salaries of secretarial and clerical assistants	60,030	-	60,030	60,030	-
Other salaries	3,000	5,180	8,180	7,520	660
Supplies and materials	7,000	(4,096)	2,904	2,820	84
Computers	1,000	1,393	2,393	2,380	13
Total support services - school administration	<u>228,892</u>	<u>2,477</u>	<u>231,369</u>	<u>228,170</u>	<u>3,199</u>
Security:					
Salaries	78,340	(7,068)	71,272	71,041	231
General supplies	3,370	-	3,370	3,370	-
Total security	<u>81,710</u>	<u>(7,068)</u>	<u>74,642</u>	<u>74,411</u>	<u>231</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	2,400	3,197	5,597	5,568	29
Total student transportation services	<u>2,400</u>	<u>3,197</u>	<u>5,597</u>	<u>5,568</u>	<u>29</u>
Unallocated employee benefits:					
Social Security contribution	40,530	(1,446)	39,084	33,181	5,903
TPAF contribution - ERIP	-	3,666	3,666	-	3,666
Health benefits	756,811	(2,220)	754,591	754,589	2
Total unallocated employee benefits	<u>797,341</u>	<u>-</u>	<u>797,341</u>	<u>787,770</u>	<u>9,571</u>
Total undistributed expenditures	<u>1,432,783</u>	<u>(573)</u>	<u>1,432,210</u>	<u>1,419,180</u>	<u>13,030</u>
TOTAL EXPENDITURES - CURRENT EXPENSE	<u>4,034,214</u>	<u>-</u>	<u>4,034,214</u>	<u>3,940,988</u>	<u>93,226</u>
Government-wide school based expenditures	<u>\$ 4,034,214</u>	<u>\$ -</u>	<u>\$ 4,034,214</u>	<u>\$ 3,940,988</u>	<u>\$ 93,226</u>
Other financing sources:					
Transfers in	4,034,214	-	4,034,214	3,940,988	93,226
Total other financing sources	<u>\$ 4,034,214</u>	<u>\$ -</u>	<u>\$ 4,034,214</u>	<u>\$ 3,940,988</u>	<u>\$ 93,226</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2017

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>P. S. 33 Dr. Paul Rafalides</u>					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 213,455	\$ 2,856	\$ 216,311	\$ 216,311	\$ -
Grades 1-5	1,609,359	7,962	1,617,321	1,615,196	2,125
Total regular programs - instruction	<u>1,822,814</u>	<u>10,818</u>	<u>1,833,632</u>	<u>1,831,507</u>	<u>2,125</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	155,633	10,262	165,895	165,895	-
Other purchased services (400-500 series)	27,064	(726)	26,338	26,197	141
General supplies	80,431	(9,117)	71,314	71,175	139
Computers - instructional	7,281	(2,830)	4,451	4,369	82
Textbooks	1,365	6,407	7,772	7,772	-
Other objects	4,000	(685)	3,315	3,315	-
Miscellaneous expenditures	750	-	750	750	-
Total regular programs - undistributed instruction	<u>276,524</u>	<u>3,311</u>	<u>279,835</u>	<u>279,473</u>	<u>362</u>
Total regular programs	<u>2,099,338</u>	<u>14,129</u>	<u>2,113,467</u>	<u>2,110,980</u>	<u>2,487</u>
Resource room/resource center:					
Salaries of teachers	508,442	(20,758)	487,684	487,684	-
Total resource room/resource center	<u>508,442</u>	<u>(20,758)</u>	<u>487,684</u>	<u>487,684</u>	<u>-</u>
Total special education - instruction	<u>548,408</u>	<u>(60,724)</u>	<u>487,684</u>	<u>487,684</u>	<u>-</u>
Bilingual education:					
Salaries of teachers	247,840	60,120	307,960	307,960	-
General supplies	300	(50)	250	250	-
Total bilingual education	<u>248,140</u>	<u>60,070</u>	<u>308,210</u>	<u>308,210</u>	<u>-</u>
Total - instruction	<u>2,895,886</u>	<u>13,475</u>	<u>2,909,361</u>	<u>2,906,874</u>	<u>2,487</u>
Attendance and social work services:					
Family/parent liaison salary	12,032	(6,357)	5,675	5,675	-
Total attendance and social work services	<u>12,032</u>	<u>(6,357)</u>	<u>5,675</u>	<u>5,675</u>	<u>-</u>
Health services:					
Salaries	110,880	6,616	117,496	117,496	-
Supplies and materials	2,000	(446)	1,554	1,554	-
Total health services	<u>112,880</u>	<u>6,170</u>	<u>119,050</u>	<u>119,050</u>	<u>-</u>
Other support services - students-regular:					
Salaries of other professional staff	116,930	4,240	121,170	121,170	-
Supplies and materials	200	(44)	156	156	-
Total other support services - students-regular	<u>117,130</u>	<u>4,196</u>	<u>121,326</u>	<u>121,326</u>	<u>-</u>
Educational media services/school library:					
Salaries	91,060	1,600	92,660	92,660	-
Supplies and materials	1,500	(79)	1,421	1,317	104
Total educational media services/school library	<u>92,560</u>	<u>1,521</u>	<u>94,081</u>	<u>93,977</u>	<u>104</u>
Instruction staff training services:					
Other purchased professional services - educational	2,000	300	2,300	2,000	300
Total instruction staff training services	<u>2,000</u>	<u>300</u>	<u>2,300</u>	<u>2,000</u>	<u>300</u>
Support services - school administration:					
Salaries of principals/assistant principals	160,531	(2,531)	158,000	158,000	-
Salaries of secretarial and clerical assistants	122,418	(23,648)	98,770	98,770	-
Other salaries	2,200	960	3,160	1,920	1,240
Other purchased services (400-500 series)	3,700	(1,614)	2,086	2,086	-
Supplies and materials	1,000	(6)	994	994	-
Total support services - school administration	<u>289,849</u>	<u>(26,839)</u>	<u>263,010</u>	<u>261,770</u>	<u>1,240</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2017

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>P. S. 33 Dr. Paul Rafalides</u>					
Security:					
Salaries	\$ 78,340	\$ 3,277	\$ 81,617	\$ 81,617	\$ -
General supplies	3,370	-	3,370	3,370	-
Total security	<u>81,710</u>	<u>3,277</u>	<u>84,987</u>	<u>84,987</u>	<u>-</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	4,000	(746)	3,254	3,254	-
Total student transportation services	<u>4,000</u>	<u>(746)</u>	<u>3,254</u>	<u>3,254</u>	<u>-</u>
Unallocated employee benefits:					
Social Security contribution	32,135	9,151	41,286	34,460	6,826
TPAF contribution - ERIP	-	11,437	11,437	-	11,437
Health benefits	705,504	(17,979)	687,525	687,525	-
Total unallocated employee benefits	<u>737,639</u>	<u>2,609</u>	<u>740,248</u>	<u>721,985</u>	<u>18,263</u>
Total undistributed expenditures	<u>1,449,800</u>	<u>(15,869)</u>	<u>1,433,931</u>	<u>1,414,024</u>	<u>19,907</u>
TOTAL EXPENDITURES - CURRENT EXPENSE	<u>4,345,686</u>	<u>(2,394)</u>	<u>4,343,292</u>	<u>4,320,898</u>	<u>22,394</u>
CAPITAL OUTLAY					
Equipment:					
Grades 1 - 5	7,000	2,394	9,394	4,699	4,695
Total equipment	<u>7,000</u>	<u>2,394</u>	<u>9,394</u>	<u>4,699</u>	<u>4,695</u>
TOTAL CAPITAL OUTLAY	<u>7,000</u>	<u>2,394</u>	<u>9,394</u>	<u>4,699</u>	<u>4,695</u>
Government-wide school based expenditures	<u>\$ 4,352,686</u>	<u>\$ -</u>	<u>\$ 4,352,686</u>	<u>\$ 4,325,597</u>	<u>\$ 27,089</u>
Other financing sources:					
Transfers in	4,352,686	-	4,352,686	4,325,597	27,089
Total other financing sources	<u>\$ 4,352,686</u>	<u>\$ -</u>	<u>\$ 4,352,686</u>	<u>\$ 4,325,597</u>	<u>\$ 27,089</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2017

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>P. S. 34 Pres. Barack Obama School</u>					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 121,158	\$ 7,492	\$ 128,650	\$ 128,650	\$ -
Grades 1-5	1,796,397	39,354	1,835,751	1,833,335	2,416
Grades 6-8	722,987	(99,210)	623,777	623,777	-
Total regular programs - instruction	<u>2,640,542</u>	<u>(52,364)</u>	<u>2,588,178</u>	<u>2,585,762</u>	<u>2,416</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	79,610	(77,922)	1,688	1,688	-
Purchased professional - educational services	6,000	(1,600)	4,400	-	4,400
Other purchased services (400-500 series)	2,000	13,930	15,930	15,930	-
General supplies	86,439	(21,871)	64,568	62,498	2,070
Computers - instructional	12,000	(5,312)	6,688	6,688	-
Textbooks	27,452	23,323	50,775	38,882	11,893
Other objects	12,570	(5,948)	6,622	6,123	499
Miscellaneous expenditures	750	-	750	750	-
Total regular programs - undistributed instruction	<u>226,821</u>	<u>(75,400)</u>	<u>151,421</u>	<u>132,559</u>	<u>18,862</u>
Total regular programs	<u>2,867,363</u>	<u>(127,764)</u>	<u>2,739,599</u>	<u>2,718,321</u>	<u>21,278</u>
Learning/language disabilities:					
Salaries of teachers	159,980	41,871	201,851	201,851	-
Other salaries for instruction	83,571	-	83,571	83,571	-
General supplies	1,950	-	1,950	1,570	380
Total learning/language disabilities	<u>245,501</u>	<u>41,871</u>	<u>287,372</u>	<u>286,992</u>	<u>380</u>
Behavioral disabilities:					
Salaries of teachers	-	20,887	20,887	20,887	-
Total behavioral disabilities	<u>-</u>	<u>20,887</u>	<u>20,887</u>	<u>20,887</u>	<u>-</u>
Resource room/resource center:					
Salaries of teachers	765,028	(14,894)	750,134	750,134	-
Other salaries for instruction	-	36,449	36,449	36,449	-
Total resource room/resource center	<u>765,028</u>	<u>21,555</u>	<u>786,583</u>	<u>786,583</u>	<u>-</u>
Autism:					
Salaries of teachers	265,244	(78,635)	186,609	186,609	-
Other salaries for instruction	77,927	61,948	139,875	139,875	-
Total autism	<u>343,171</u>	<u>(16,687)</u>	<u>326,484</u>	<u>326,484</u>	<u>-</u>
Total special education - instruction	<u>1,353,700</u>	<u>67,626</u>	<u>1,421,326</u>	<u>1,420,946</u>	<u>380</u>
Total - instruction	<u>4,221,063</u>	<u>(60,138)</u>	<u>4,160,925</u>	<u>4,139,267</u>	<u>21,658</u>
Attendance and social work services:					
Family/parent liaison salary	35,005	-	35,005	35,005	-
Total attendance and social work services	<u>35,005</u>	<u>-</u>	<u>35,005</u>	<u>35,005</u>	<u>-</u>
Health services:					
Salaries	105,580	-	105,580	105,580	-
Total health services	<u>105,580</u>	<u>-</u>	<u>105,580</u>	<u>105,580</u>	<u>-</u>
Other support services - students-regular:					
Salaries of other professional staff	223,760	5,280	229,040	229,040	-
Total other support services - students-regular	<u>223,760</u>	<u>5,280</u>	<u>229,040</u>	<u>229,040</u>	<u>-</u>
Educational media services/school library:					
Salaries	106,580	(7,698)	98,882	98,882	-
Total educational media services/school library	<u>111,580</u>	<u>(12,698)</u>	<u>98,882</u>	<u>98,882</u>	<u>-</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2017

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>P. S. 34 Pres. Barack Obama School</u>					
Instruction staff training services:					
Other purchased professional services - educational	\$ 12,000	\$ -	\$ 12,000	\$ 11,600	\$ 400
Total instruction staff training services	<u>12,000</u>	<u>-</u>	<u>12,000</u>	<u>11,600</u>	<u>400</u>
Support services - school administration:					
Salaries of principals/assistant principals	271,928	(1,028)	270,900	270,900	-
Salaries of secretarial and clerical assistants	97,236	1,558	98,794	98,794	-
Other salaries	5,400	(1,880)	3,520	3,520	-
Other purchased services (400-500 series)	5,556	(2,054)	3,502	3,150	352
Supplies and materials	25,357	(14,280)	11,077	11,077	-
Total support services - school administration	<u>405,477</u>	<u>(17,684)</u>	<u>387,793</u>	<u>387,441</u>	<u>352</u>
Security:					
Salaries	171,584	7,668	179,252	179,225	27
General supplies	8,424	-	8,424	8,424	-
Total security	<u>180,008</u>	<u>7,668</u>	<u>187,676</u>	<u>187,649</u>	<u>27</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	12,000	(3,677)	8,323	8,323	-
Total student transportation services	<u>12,000</u>	<u>(3,677)</u>	<u>8,323</u>	<u>8,323</u>	<u>-</u>
Unallocated employee benefits:					
Social Security contribution	42,212	25,484	67,696	62,035	5,661
TPAF contribution - ERIP	-	13,834	13,834	-	13,834
Health benefits	1,043,953	47,715	1,091,668	1,091,667	1
Total unallocated employee benefits	<u>1,086,165</u>	<u>87,033</u>	<u>1,173,198</u>	<u>1,153,702</u>	<u>19,496</u>
Total undistributed expenditures	<u>2,171,575</u>	<u>65,922</u>	<u>2,237,497</u>	<u>2,217,222</u>	<u>20,275</u>
TOTAL EXPENDITURES - CURRENT EXPENSE	<u>6,392,638</u>	<u>5,784</u>	<u>6,398,422</u>	<u>6,356,489</u>	<u>41,933</u>
CAPITAL OUTLAY					
Equipment:					
Undistributed expenditures: School administration	18,000	(5,784)	12,216	12,216	-
Total equipment	<u>18,000</u>	<u>(5,784)</u>	<u>12,216</u>	<u>12,216</u>	<u>-</u>
TOTAL CAPITAL OUTLAY	<u>18,000</u>	<u>(5,784)</u>	<u>12,216</u>	<u>12,216</u>	<u>-</u>
Government-wide school based expenditures	<u>\$ 6,410,638</u>	<u>\$ -</u>	<u>\$ 6,410,638</u>	<u>\$ 6,368,705</u>	<u>\$ 41,933</u>
Other financing sources:					
Transfers in	6,410,638	-	6,410,638	6,368,705	41,933
Total other financing sources	<u>\$ 6,410,638</u>	<u>\$ -</u>	<u>\$ 6,410,638</u>	<u>\$ 6,368,705</u>	<u>\$ 41,933</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2017

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>P. S. 37 Rafael De J. Cordero</u>					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 372,880	\$ 16,688	\$ 389,568	\$ 389,568	\$ -
Grades 1-5	2,377,873	(42,810)	2,335,063	2,296,768	38,295
Grades 6-8	868,643	(120,326)	748,317	725,359	22,958
Total regular programs - instruction	<u>3,619,396</u>	<u>(146,448)</u>	<u>3,472,948</u>	<u>3,411,695</u>	<u>61,253</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	83,441	(32,781)	50,660	12,965	37,695
Other purchased services (400-500 series)	8,000	36,310	44,310	43,022	1,288
General supplies	79,997	6,318	86,315	77,850	8,465
Computers - instructional	12,000	47,665	59,665	59,632	33
Textbooks	1,654	1,078	2,732	2,732	-
Other objects	7,500	(1,479)	6,021	5,603	418
Total regular programs - undistributed instruction	<u>192,592</u>	<u>57,111</u>	<u>249,703</u>	<u>201,804</u>	<u>47,899</u>
Total regular programs	<u>3,811,988</u>	<u>(89,337)</u>	<u>3,722,651</u>	<u>3,613,499</u>	<u>109,152</u>
Learning/language disabilities:					
Salaries of teachers	54,584	1,896	56,480	56,480	-
General supplies	3,602	(3,291)	311	109	202
Total learning/language disabilities	<u>58,186</u>	<u>(1,395)</u>	<u>56,791</u>	<u>56,589</u>	<u>202</u>
Behavioral disabilities:					
Salaries of teachers	54,787	8,391	63,178	63,178	-
Other salaries for instruction	34,312	(3,751)	30,561	13,725	16,836
Total behavioral disabilities	<u>89,099</u>	<u>4,640</u>	<u>93,739</u>	<u>76,903</u>	<u>16,836</u>
Resource room/resource center:					
Salaries of teachers	1,106,487	26,552	1,133,039	1,113,605	19,434
Other salaries for instruction	85,210	(68,684)	16,526	-	16,526
General supplies	212	(88)	124	113	11
Total resource room/resource center	<u>1,191,909</u>	<u>(42,220)</u>	<u>1,149,689</u>	<u>1,113,718</u>	<u>35,971</u>
Autism:					
Salaries of teachers	561,180	65,316	626,496	626,496	-
Other salaries for instruction	314,489	11,000	325,489	318,755	6,734
General supplies	5,047	(4,019)	1,028	681	347
Total autism	<u>880,716</u>	<u>72,297</u>	<u>953,013</u>	<u>945,932</u>	<u>7,081</u>
Total special education - instruction	<u>2,219,910</u>	<u>33,322</u>	<u>2,253,232</u>	<u>2,193,142</u>	<u>60,090</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	-	37,712	37,712	37,712	-
Total other instructional	<u>-</u>	<u>37,712</u>	<u>37,712</u>	<u>37,712</u>	<u>-</u>
Total - instruction	<u>6,031,898</u>	<u>(18,303)</u>	<u>6,013,595</u>	<u>5,844,353</u>	<u>169,242</u>
Attendance and social work services:					
Family/parent liaison salary	39,155	650	39,805	39,805	-
Total attendance and social work services	<u>39,155</u>	<u>650</u>	<u>39,805</u>	<u>39,805</u>	<u>-</u>
Health services:					
Salaries	105,580	1,504	107,084	107,084	-
Supplies and materials	900	-	900	898	2
Total health services	<u>106,480</u>	<u>1,504</u>	<u>107,984</u>	<u>107,982</u>	<u>2</u>
Other support services - students-regular:					
Salaries of other professional staff	222,760	8,000	230,760	230,760	-
Supplies and materials	200	(113)	87	87	-
Total other support services - students-regular	<u>222,960</u>	<u>7,887</u>	<u>230,847</u>	<u>230,847</u>	<u>-</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2017

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>P. S. 37 Rafael De J. Cordero</u>					
Educational media services/school library:					
Salaries	\$ 157,364	\$ (6,403)	\$ 150,961	\$ 103,280	\$ 47,681
Supplies and materials	1,000	819	1,819	986	833
Total educational media services/school library	<u>158,364</u>	<u>(5,584)</u>	<u>152,780</u>	<u>104,266</u>	<u>48,514</u>
Support services - school administration:					
Salaries of principals/assistant principals	300,834	(2,977)	297,857	273,250	24,607
Salaries of secretarial and clerical assistants	128,128	(3,995)	124,133	96,530	27,603
Other purchased services (400-500 series)	23,082	1,026	24,108	16,954	7,154
Supplies and materials	3,000	(451)	2,549	2,549	-
Total support services - school administration	<u>455,044</u>	<u>(6,397)</u>	<u>448,647</u>	<u>389,283</u>	<u>59,364</u>
Security:					
Salaries	123,852	(3,752)	120,100	98,170	21,930
General supplies	6,739	-	6,739	6,739	-
Total security	<u>130,591</u>	<u>(3,752)</u>	<u>126,839</u>	<u>104,909</u>	<u>21,930</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	5,000	-	5,000	3,236	1,764
Total student transportation services	<u>5,000</u>	<u>-</u>	<u>5,000</u>	<u>3,236</u>	<u>1,764</u>
Unallocated employee benefits:					
Social Security contribution	70,031	3,999	74,030	58,900	15,130
TPAF contribution - ERIP	-	12,054	12,054	-	12,054
Health benefits	1,439,001	(16,053)	1,422,948	1,422,946	2
Total unallocated employee benefits	<u>1,509,032</u>	<u>-</u>	<u>1,509,032</u>	<u>1,481,846</u>	<u>27,186</u>
Total undistributed expenditures	<u>2,626,626</u>	<u>(5,692)</u>	<u>2,620,934</u>	<u>2,462,174</u>	<u>158,760</u>
TOTAL EXPENDITURES - CURRENT EXPENSE	<u>8,658,524</u>	<u>(23,995)</u>	<u>8,634,529</u>	<u>8,306,527</u>	<u>328,002</u>
CAPITAL OUTLAY					
Equipment:					
Grades 1 - 5	-	23,995	23,995	23,986	9
Total equipment	<u>-</u>	<u>23,995</u>	<u>23,995</u>	<u>23,986</u>	<u>9</u>
TOTAL CAPITAL OUTLAY	<u>-</u>	<u>23,995</u>	<u>23,995</u>	<u>23,986</u>	<u>9</u>
Government-wide school based expenditures	<u>\$ 8,658,524</u>	<u>\$ -</u>	<u>\$ 8,658,524</u>	<u>\$ 8,330,513</u>	<u>\$ 328,011</u>
Other financing sources:					
Transfers in	8,658,524	-	8,658,524	8,330,513	328,011
Total other financing sources	<u>\$ 8,658,524</u>	<u>\$ -</u>	<u>\$ 8,658,524</u>	<u>\$ 8,330,513</u>	<u>\$ 328,011</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2017

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>P. S. 38 James F. Murray</u>					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 261,256	\$ 60,046	\$ 321,302	\$ 321,302	\$ -
Grades 1-5	2,900,719	(140,623)	2,760,096	2,753,541	6,555
Grades 6-8	976,435	48,441	1,024,876	1,018,062	6,814
Total regular programs - instruction	<u>4,138,410</u>	<u>(32,136)</u>	<u>4,106,274</u>	<u>4,092,905</u>	<u>13,369</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	350,913	(23,164)	327,749	225,175	102,574
Purchased professional - educational services	30,000	(2,000)	28,000	28,000	-
Other purchased services (400-500 series)	17,124	9,258	26,382	25,824	558
General supplies	154,748	26,725	181,473	164,917	16,556
Computers - instructional	30,460	(30,000)	460	-	460
Textbooks	24,431	(2,723)	21,708	15,435	6,273
Other objects	9,850	-	9,850	8,347	1,503
Miscellaneous expenditures	750	-	750	750	-
Total regular programs - undistributed instruction	<u>618,276</u>	<u>(21,904)</u>	<u>596,372</u>	<u>468,448</u>	<u>127,924</u>
Total regular programs	<u>4,756,686</u>	<u>(54,040)</u>	<u>4,702,646</u>	<u>4,561,353</u>	<u>141,293</u>
Behavioral disabilities:					
Salaries of teachers	106,580	3,896	110,476	110,476	-
Other salaries for instruction	35,735	-	35,735	34,752	983
Total behavioral disabilities	<u>142,315</u>	<u>3,896</u>	<u>146,211</u>	<u>145,228</u>	<u>983</u>
Resource room/resource center:					
Salaries of teachers	1,129,878	19,993	1,149,871	1,132,203	17,668
Other salaries for instruction	-	32,151	32,151	32,150	1
Total resource room/resource center	<u>1,129,878</u>	<u>52,144</u>	<u>1,182,022</u>	<u>1,164,353</u>	<u>17,669</u>
Total special education - instruction	<u>1,272,193</u>	<u>56,040</u>	<u>1,328,233</u>	<u>1,309,581</u>	<u>18,652</u>
Bilingual education:					
Salaries of teachers	163,964	-	163,964	163,964	-
General supplies	300	-	300	300	-
Total bilingual education	<u>164,264</u>	<u>-</u>	<u>164,264</u>	<u>164,264</u>	<u>-</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	10,500	-	10,500	700	9,800
Total other instructional	<u>10,500</u>	<u>-</u>	<u>10,500</u>	<u>700</u>	<u>9,800</u>
Total - instruction	<u>6,203,643</u>	<u>2,000</u>	<u>6,205,643</u>	<u>6,035,898</u>	<u>169,745</u>
Attendance and social work services:					
Family/parent liaison salary	38,555	(4,216)	34,339	22,202	12,137
Total attendance and social work services	<u>38,555</u>	<u>(4,216)</u>	<u>34,339</u>	<u>22,202</u>	<u>12,137</u>
Health services:					
Salaries	109,680	112	109,792	50,946	58,846
Supplies and materials	1,000	-	1,000	1,000	-
Total health services	<u>110,680</u>	<u>112</u>	<u>110,792</u>	<u>51,946</u>	<u>58,846</u>
Other support services - students-regular:					
Salaries of other professional staff	177,738	3,104	180,842	118,350	62,492
Supplies and materials	750	-	750	750	-
Total other support services - students-regular	<u>178,488</u>	<u>3,104</u>	<u>181,592</u>	<u>119,100</u>	<u>62,492</u>
Educational media services/school library:					
Salaries	77,960	-	77,960	68,215	9,745
Supplies and materials	1,000	-	1,000	969	31
Total educational media services/school library	<u>78,960</u>	<u>-</u>	<u>78,960</u>	<u>69,184</u>	<u>9,776</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2017

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>P. S. 38 James F. Murray</u>					
Support services - school administration:					
Salaries of principals/assistant principals	\$ 393,276	\$ (1,099)	\$ 392,177	\$ 363,530	\$ 28,647
Salaries of secretarial and clerical assistants	133,348	1,099	134,447	134,447	-
Other salaries	2,970	-	2,970	2,070	900
Other purchased services (400-500 series)	500	25	525	525	-
Travel	500	(25)	475	-	475
Supplies and materials	1,000	-	1,000	998	2
Total support services - school administration	<u>533,594</u>	<u>(2,000)</u>	<u>531,594</u>	<u>501,570</u>	<u>30,024</u>
Security:					
Salaries	92,822	-	92,822	55,889	36,933
General supplies	6,739	-	6,739	6,739	-
Total security	<u>99,561</u>	<u>-</u>	<u>99,561</u>	<u>62,628</u>	<u>36,933</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	9,700	-	9,700	7,251	2,449
Total student transportation services	<u>9,700</u>	<u>-</u>	<u>9,700</u>	<u>7,251</u>	<u>2,449</u>
Unallocated employee benefits:					
Social Security contribution	53,575	15,957	69,532	60,986	8,546
TPAF contribution - ERIP	-	19,524	19,524	-	19,524
Health benefits	1,492,643	(34,481)	1,458,162	1,458,161	1
Total unallocated employee benefits	<u>1,546,218</u>	<u>1,000</u>	<u>1,547,218</u>	<u>1,519,147</u>	<u>28,071</u>
Total undistributed expenditures	<u>2,595,756</u>	<u>(2,000)</u>	<u>2,593,756</u>	<u>2,353,028</u>	<u>240,728</u>
TOTAL EXPENDITURES - CURRENT EXPENSE	<u>8,799,399</u>	<u>-</u>	<u>8,799,399</u>	<u>8,388,926</u>	<u>410,473</u>
CAPITAL OUTLAY					
Equipment:					
Undistributed expenditures:					
School administration	13,000	-	13,000	12,950	50
Total equipment	<u>13,000</u>	<u>-</u>	<u>13,000</u>	<u>12,950</u>	<u>50</u>
TOTAL CAPITAL OUTLAY	<u>13,000</u>	<u>-</u>	<u>13,000</u>	<u>12,950</u>	<u>50</u>
Government-wide school based expenditures	<u>\$ 8,812,399</u>	<u>\$ -</u>	<u>\$ 8,812,399</u>	<u>\$ 8,401,876</u>	<u>\$ 410,523</u>
Other financing sources:					
Transfers in	8,812,399	-	8,812,399	8,401,876	410,523
Total other financing sources	<u>\$ 8,812,399</u>	<u>\$ -</u>	<u>\$ 8,812,399</u>	<u>\$ 8,401,876</u>	<u>\$ 410,523</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2017

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>P. S. 39 Dr. Charles P. DeFuccio</u>					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 108,668	\$ 4,664	\$ 113,332	\$ 113,332	\$ -
Grades 1-5	1,627,796	31,889	1,659,685	1,635,993	23,692
Grades 6-8	603,480	(163,151)	440,329	406,939	33,390
Total regular programs - instruction	<u>2,339,944</u>	<u>(126,598)</u>	<u>2,213,346</u>	<u>2,156,264</u>	<u>57,082</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	42,016	1,161	43,177	41,485	1,692
Other purchased services (400-500 series)	4,034	-	4,034	2,680	1,354
General supplies	63,498	6,816	70,314	57,151	13,163
Computers - instructional	13,100	(5,003)	8,097	4,451	3,646
Textbooks	1,250	-	1,250	-	1,250
Other objects	8,000	-	8,000	5,157	2,843
Miscellaneous expenditures	750	-	750	750	-
Total regular programs - undistributed instruction	<u>132,648</u>	<u>2,974</u>	<u>135,622</u>	<u>111,674</u>	<u>23,948</u>
Total regular programs	<u>2,472,592</u>	<u>(123,624)</u>	<u>2,348,968</u>	<u>2,267,938</u>	<u>81,030</u>
Learning/language disabilities:					
Salaries of teachers	55,700	(17,036)	38,664	37,597	1,067
Other salaries for instruction	41,605	1,542	43,147	43,147	-
Total learning/language disabilities	<u>97,305</u>	<u>(15,494)</u>	<u>81,811</u>	<u>80,744</u>	<u>1,067</u>
Resource room/resource center:					
Salaries of teachers	918,824	26,884	945,708	944,956	752
General supplies	1,000	-	1,000	594	406
Total resource room/resource center	<u>919,824</u>	<u>26,884</u>	<u>946,708</u>	<u>945,550</u>	<u>1,158</u>
Autism:					
Salaries of teachers	500,684	6,280	506,964	506,964	-
Other salaries for instruction	204,469	1,000	205,469	205,369	100
General supplies	2,625	-	2,625	941	1,684
Total autism	<u>707,778</u>	<u>7,280</u>	<u>715,058</u>	<u>713,274</u>	<u>1,784</u>
Total special education - instruction	<u>1,724,907</u>	<u>18,670</u>	<u>1,743,577</u>	<u>1,739,568</u>	<u>4,009</u>
Bilingual education:					
Salaries of teachers	-	61,968	61,968	61,710	258
Total bilingual education	<u>-</u>	<u>61,968</u>	<u>61,968</u>	<u>61,710</u>	<u>258</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	-	4,960	4,960	4,140	820
Total other instructional	<u>-</u>	<u>4,960</u>	<u>4,960</u>	<u>4,140</u>	<u>820</u>
Total - instruction	<u>4,197,499</u>	<u>(38,026)</u>	<u>4,159,473</u>	<u>4,073,356</u>	<u>86,117</u>
Attendance and social work services:					
Family/parent liaison salary	39,155	-	39,155	39,155	-
Total attendance and social work services	<u>39,155</u>	<u>-</u>	<u>39,155</u>	<u>39,155</u>	<u>-</u>
Health services:					
Salaries	105,980	168	106,148	106,148	-
Supplies and materials	1,100	(31)	1,069	1,069	-
Total health services	<u>107,080</u>	<u>137</u>	<u>107,217</u>	<u>107,217</u>	<u>-</u>
Other support services - students-regular:					
Salaries of other professional staff	111,530	-	111,530	111,530	-
Supplies and materials	1,000	(609)	391	254	137
Total other support services - students-regular	<u>112,530</u>	<u>(609)</u>	<u>111,921</u>	<u>111,784</u>	<u>137</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2017

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>P. S. 39 Dr. Charles P. DeFuccio</u>					
Educational media services/school library:					
Salaries	\$ 104,280	\$ 5,824	\$ 110,104	\$ 110,104	\$ -
Supplies and materials	2,000	(1,535)	465	-	465
Total educational media services/school library	<u>106,280</u>	<u>4,289</u>	<u>110,569</u>	<u>110,104</u>	<u>465</u>
Instruction staff training services:					
Other purchased professional services - educational	4,000	(2,000)	2,000	2,000	-
Total instruction staff training services	<u>4,000</u>	<u>(2,000)</u>	<u>2,000</u>	<u>2,000</u>	<u>-</u>
Support services - school administration:					
Salaries of principals/assistant principals	268,768	-	268,768	265,933	2,835
Salaries of secretarial and clerical assistants	100,801	(23,624)	77,177	64,641	12,536
Other salaries	4,650	(200)	4,450	1,920	2,530
Other purchased services (400-500 series)	19,000	3,076	22,076	18,257	3,819
Total support services - school administration	<u>399,019</u>	<u>(26,548)</u>	<u>372,471</u>	<u>350,751</u>	<u>21,720</u>
Security:					
Salaries	116,110	1,461	117,571	117,571	-
General supplies	5,054	-	5,054	5,054	-
Total security	<u>121,164</u>	<u>1,461</u>	<u>122,625</u>	<u>122,625</u>	<u>-</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	1,000	4,125	5,125	4,957	168
Total student transportation services	<u>1,000</u>	<u>4,125</u>	<u>5,125</u>	<u>4,957</u>	<u>168</u>
Unallocated employee benefits:					
Social Security contribution	42,999	10,741	53,740	43,871	9,869
TPAF contribution - ERIP	-	12,600	12,600	-	12,600
Health benefits	871,808	33,830	905,638	905,637	1
Total unallocated employee benefits	<u>914,807</u>	<u>57,171</u>	<u>971,978</u>	<u>949,508</u>	<u>22,470</u>
Total undistributed expenditures	<u>1,805,035</u>	<u>38,026</u>	<u>1,843,061</u>	<u>1,798,101</u>	<u>44,960</u>
TOTAL EXPENDITURES - CURRENT EXPENSE	<u>6,002,534</u>	<u>-</u>	<u>6,002,534</u>	<u>5,871,457</u>	<u>131,077</u>
Government-wide school based expenditures	<u>\$ 6,002,534</u>	<u>\$ -</u>	<u>\$ 6,002,534</u>	<u>\$ 5,871,457</u>	<u>\$ 131,077</u>
Other financing sources:					
Transfers in	6,002,534	-	6,002,534	5,871,457	131,077
Total other financing sources	<u>\$ 6,002,534</u>	<u>\$ -</u>	<u>\$ 6,002,534</u>	<u>\$ 5,871,457</u>	<u>\$ 131,077</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2017

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>P. S. 40 Ezra L. Nolan</u>					
Regular programs - instruction:					
Salaries of teachers:					
Grades 6-8	\$ 1,464,087	\$ (30)	\$ 1,464,057	\$ 1,452,969	\$ 11,088
Total regular programs - instruction	<u>1,464,087</u>	<u>(30)</u>	<u>1,464,057</u>	<u>1,452,969</u>	<u>11,088</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	28,581	(28,054)	527	524	3
Other purchased services (400-500 series)	18,000	(419)	17,581	15,763	1,818
General supplies	16,129	-	16,129	7,801	8,328
Computers - instructional	25,000	(108)	24,892	24,787	105
Other objects	10,000	-	10,000	7,923	2,077
Miscellaneous expenditures	750	-	750	747	3
Total regular programs - undistributed instruction	<u>98,460</u>	<u>(28,581)</u>	<u>69,879</u>	<u>57,545</u>	<u>12,334</u>
Total regular programs	<u>1,562,547</u>	<u>(28,611)</u>	<u>1,533,936</u>	<u>1,510,514</u>	<u>23,422</u>
Learning/language disabilities:					
Salaries of teachers	206,125	(31,017)	175,108	158,744	16,364
Other salaries for instruction	35,735	19,149	54,884	54,884	-
General supplies	750	-	750	750	-
Total learning/language disabilities	<u>242,610</u>	<u>(11,868)</u>	<u>230,742</u>	<u>214,378</u>	<u>16,364</u>
Behavioral disabilities:					
Salaries of teachers	177,240	28,238	205,478	205,478	-
Other salaries for instruction	83,571	-	83,571	83,571	-
General supplies	750	-	750	750	-
Total behavioral disabilities	<u>261,561</u>	<u>28,238</u>	<u>289,799</u>	<u>289,799</u>	<u>-</u>
Resource room/resource center:					
Salaries of teachers	688,324	(24,720)	663,604	636,856	26,748
General supplies	500	-	500	452	48
Total resource room/resource center	<u>688,824</u>	<u>(24,720)</u>	<u>664,104</u>	<u>637,308</u>	<u>26,796</u>
Total special education - instruction	<u>1,192,995</u>	<u>(8,350)</u>	<u>1,184,645</u>	<u>1,141,485</u>	<u>43,160</u>
Bilingual education:					
Other salaries for instruction	-	36,961	36,961	13,860	23,101
General supplies	39	-	39	-	39
Total bilingual education	<u>39</u>	<u>36,961</u>	<u>37,000</u>	<u>13,860</u>	<u>23,140</u>
Total - instruction	<u>2,755,581</u>	<u>-</u>	<u>2,755,581</u>	<u>2,665,859</u>	<u>89,722</u>
Attendance and social work services:					
Family/parent liaison salary	15,953	-	15,953	15,953	-
Total attendance and social work services	<u>15,953</u>	<u>-</u>	<u>15,953</u>	<u>15,953</u>	<u>-</u>
Health services:					
Salaries	105,580	336	105,916	105,916	-
Supplies and materials	1,500	-	1,500	1,500	-
Total health services	<u>107,080</u>	<u>336</u>	<u>107,416</u>	<u>107,416</u>	<u>-</u>
Other support services - students-regular:					
Salaries of other professional staff	107,230	5,920	113,150	112,150	1,000
Supplies and materials	200	-	200	200	-
Total other support services - students-regular	<u>107,430</u>	<u>5,920</u>	<u>113,350</u>	<u>112,350</u>	<u>1,000</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2017

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>P. S. 40 Ezra L. Nolan</u>					
Support services - school administration:					
Salaries of principals/assistant principals	\$ 292,776	\$ -	\$ 292,776	\$ 137,533	\$ 155,243
Salaries of secretarial and clerical assistants	161,712	(3,128)	158,584	99,239	59,345
Other salaries	14,832	-	14,832	5,400	9,432
Other purchased services (400-500 series)	-	250	250	250	-
Supplies and materials	2,000	(250)	1,750	1,716	34
Total support services - school administration	<u>471,320</u>	<u>(3,128)</u>	<u>468,192</u>	<u>244,138</u>	<u>224,054</u>
Security:					
Salaries	94,144	(3,128)	91,016	64,945	26,071
General supplies	6,739	-	6,739	6,739	-
Total security	<u>100,883</u>	<u>(3,128)</u>	<u>97,755</u>	<u>71,684</u>	<u>26,071</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	3,990	-	3,990	3,264	726
Total student transportation services	<u>3,990</u>	<u>-</u>	<u>3,990</u>	<u>3,264</u>	<u>726</u>
Unallocated employee benefits:					
Social Security contribution	35,024	7,535	42,559	39,392	3,167
TPAF contribution - ERIP	-	6,552	6,552	-	6,552
Health benefits	693,526	(14,087)	679,439	679,437	2
Total unallocated employee benefits	<u>728,550</u>	<u>-</u>	<u>728,550</u>	<u>718,829</u>	<u>9,721</u>
Total undistributed expenditures	<u>1,535,206</u>	<u>-</u>	<u>1,535,206</u>	<u>1,273,634</u>	<u>261,572</u>
TOTAL EXPENDITURES - CURRENT EXPENSE	<u>4,290,787</u>	<u>-</u>	<u>4,290,787</u>	<u>3,939,493</u>	<u>351,294</u>
CAPITAL OUTLAY					
Equipment:					
Undistributed expenditures: School administration	32,328	-	32,328	31,399	929
Total equipment	<u>32,328</u>	<u>-</u>	<u>32,328</u>	<u>31,399</u>	<u>929</u>
TOTAL CAPITAL OUTLAY	<u>32,328</u>	<u>-</u>	<u>32,328</u>	<u>31,399</u>	<u>929</u>
Government-wide school based expenditures	<u>\$ 4,323,115</u>	<u>\$ -</u>	<u>\$ 4,323,115</u>	<u>\$ 3,970,892</u>	<u>\$ 352,223</u>
Other financing sources:					
Transfers in	4,323,115	-	4,323,115	3,970,892	352,223
Total other financing sources	<u>\$ 4,323,115</u>	<u>\$ -</u>	<u>\$ 4,323,115</u>	<u>\$ 3,970,892</u>	<u>\$ 352,223</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2017

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>Center for the Arts - Fred W. Martin</u>					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 54,084	\$ 2,160	\$ 56,244	\$ 56,244	\$ -
Grades 1-5	591,040	38,609	629,649	629,648	1
Grades 6-8	840,324	75,118	915,442	910,322	5,120
Total regular programs - instruction	<u>1,485,448</u>	<u>115,887</u>	<u>1,601,335</u>	<u>1,596,214</u>	<u>5,121</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	113,436	(8,338)	105,098	104,741	357
Purchased professional - educational services	4,000	(1,980)	2,020	2,020	-
Other purchased services (400-500 series)	8,801	(2,271)	6,530	6,530	-
General supplies	48,362	(7,085)	41,277	39,590	1,687
Other objects	14,400	(600)	13,800	10,605	3,195
Miscellaneous expenditures	750	-	750	750	-
Total regular programs - undistributed instruction	<u>189,749</u>	<u>(20,274)</u>	<u>169,475</u>	<u>164,236</u>	<u>5,239</u>
Total regular programs	<u>1,675,197</u>	<u>95,613</u>	<u>1,770,810</u>	<u>1,760,450</u>	<u>10,360</u>
Learning/language disabilities:					
Salaries of teachers	180,240	(53,010)	127,230	127,230	-
Other salaries for instruction	108,907	(39,155)	69,752	69,752	-
Other purchased services (400-500 series)	1,000	(59)	941	462	479
General supplies	4,006	(82)	3,924	3,864	60
Total learning/language disabilities	<u>294,153</u>	<u>(92,306)</u>	<u>201,847</u>	<u>201,308</u>	<u>539</u>
Behavioral disabilities:					
Other salaries for instruction	42,605	(1,704)	40,901	40,901	-
Total behavioral disabilities	<u>42,605</u>	<u>(1,704)</u>	<u>40,901</u>	<u>40,901</u>	<u>-</u>
Resource room/resource center:					
Salaries of teachers	754,030	322	754,352	754,352	-
General supplies	4,000	-	4,000	4,000	-
Total resource room/resource center	<u>758,030</u>	<u>322</u>	<u>758,352</u>	<u>758,352</u>	<u>-</u>
Autism:					
Salaries of teachers	112,780	6,800	119,580	119,580	-
Other salaries for instruction	77,740	-	77,740	77,740	-
General supplies	1,000	-	1,000	1,000	-
Total autism	<u>191,520</u>	<u>6,800</u>	<u>198,320</u>	<u>198,320</u>	<u>-</u>
Total special education - instruction	<u>1,286,308</u>	<u>(86,888)</u>	<u>1,199,420</u>	<u>1,198,881</u>	<u>539</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	10,000	-	10,000	8,584	1,416
Total other instructional	<u>10,000</u>	<u>-</u>	<u>10,000</u>	<u>8,584</u>	<u>1,416</u>
Total - instruction	<u>2,971,505</u>	<u>8,725</u>	<u>2,980,230</u>	<u>2,967,915</u>	<u>12,315</u>
Attendance and social work services:					
Family/parent liaison salary	39,155	-	39,155	39,155	-
Supplies and materials	500	-	500	442	58
Total attendance and social work services	<u>39,655</u>	<u>-</u>	<u>39,655</u>	<u>39,597</u>	<u>58</u>
Health services:					
Salaries	105,580	168	105,748	105,748	-
Supplies and materials	1,000	780	1,780	1,780	-
Total health services	<u>106,580</u>	<u>948</u>	<u>107,528</u>	<u>107,528</u>	<u>-</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2017

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>Center for the Arts - Fred W. Martin</u>					
Other support services - students-regular:					
Salaries of other professional staff	\$ 209,260	\$ 4,480	\$ 213,740	\$ 211,220	\$ 2,520
Supplies and materials	1,038	-	1,038	948	90
Total other support services - students-regular	<u>210,298</u>	<u>4,480</u>	<u>214,778</u>	<u>212,168</u>	<u>2,610</u>
Educational media services/school library:					
Salaries	58,391	(5,417)	52,974	52,974	-
Other purchased services (400-500 series)	31,544	(7,044)	24,500	24,218	282
Supplies and materials	1,000	(219)	781	781	-
Total educational media services/school library	<u>90,935</u>	<u>(12,680)</u>	<u>78,255</u>	<u>77,973</u>	<u>282</u>
Support services - school administration:					
Salaries of principals/assistant principals	299,749	(2,655)	297,094	296,375	719
Salaries of secretarial and clerical assistants	119,768	(31,777)	87,991	87,991	-
Other salaries	3,200	-	3,200	2,520	680
Other purchased services (400-500 series)	5,405	2,207	7,612	4,470	3,142
Supplies and materials	10,000	(3,315)	6,685	6,685	-
Total support services - school administration	<u>438,122</u>	<u>(35,540)</u>	<u>402,582</u>	<u>398,041</u>	<u>4,541</u>
Security:					
Salaries	144,788	1,576	146,364	146,364	-
General supplies	8,674	(3)	8,671	8,671	-
Total security	<u>153,462</u>	<u>1,573</u>	<u>155,035</u>	<u>155,035</u>	<u>-</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	12,500	(2,239)	10,261	9,512	749
Total student transportation services	<u>12,500</u>	<u>(2,239)</u>	<u>10,261</u>	<u>9,512</u>	<u>749</u>
Unallocated employee benefits:					
Social Security contribution	49,881	7,428	57,309	52,923	4,386
TPAF contribution - ERIP	-	10,338	10,338	-	10,338
Health benefits	1,016,413	16,967	1,033,380	1,033,378	2
Total unallocated employee benefits	<u>1,066,294</u>	<u>34,733</u>	<u>1,101,027</u>	<u>1,086,301</u>	<u>14,726</u>
Total undistributed expenditures	<u>2,117,846</u>	<u>(8,725)</u>	<u>2,109,121</u>	<u>2,086,155</u>	<u>22,966</u>
TOTAL EXPENDITURES - CURRENT EXPENSE	<u>5,089,351</u>	<u>-</u>	<u>5,089,351</u>	<u>5,054,070</u>	<u>35,281</u>
Government-wide school based expenditures	<u>\$ 5,089,351</u>	<u>\$ -</u>	<u>\$ 5,089,351</u>	<u>\$ 5,054,070</u>	<u>\$ 35,281</u>
Other financing sources:					
Transfers in	5,089,351	-	5,089,351	5,054,070	35,281
Total other financing sources	<u>\$ 5,089,351</u>	<u>\$ -</u>	<u>\$ 5,089,351</u>	<u>\$ 5,054,070</u>	<u>\$ 35,281</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2017

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>Liberty High School</u>					
Regular programs - instruction:					
Salaries of teachers:					
Grades 9-12	\$ 1,629,725	\$ 6,846	\$ 1,636,571	\$ 1,605,355	\$ 31,216
Total regular programs - instruction	<u>1,629,725</u>	<u>6,846</u>	<u>1,636,571</u>	<u>1,605,355</u>	<u>31,216</u>
Regular programs - undistributed instruction:					
Other purchased services (400-500 series)	20,426	(6,775)	13,651	13,389	262
General supplies	10,375	801	11,176	10,612	564
Computers - instructional	1,275	15,312	16,587	16,587	-
Textbooks	15,223	(9,726)	5,497	4,775	722
Other objects	2,171	90	2,261	1,906	355
Miscellaneous expenditures	625	-	625	620	5
Total regular programs - undistributed instruction	<u>50,095</u>	<u>(298)</u>	<u>49,797</u>	<u>47,889</u>	<u>1,908</u>
Total regular programs	<u>1,679,820</u>	<u>6,548</u>	<u>1,686,368</u>	<u>1,653,244</u>	<u>33,124</u>
Resource room/resource center:					
Salaries of teachers	409,720	(29,634)	380,086	359,849	20,237
Other salaries for instruction	35,735	-	35,735	35,735	-
Total resource room/resource center	<u>445,455</u>	<u>(29,634)</u>	<u>415,821</u>	<u>395,584</u>	<u>20,237</u>
Total special education - instruction	<u>445,455</u>	<u>(29,634)</u>	<u>415,821</u>	<u>395,584</u>	<u>20,237</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	11,100	-	11,100	11,100	-
Total other instructional	<u>11,100</u>	<u>-</u>	<u>11,100</u>	<u>11,100</u>	<u>-</u>
Total - instruction	<u>2,136,375</u>	<u>(23,086)</u>	<u>2,113,289</u>	<u>2,059,928</u>	<u>53,361</u>
Attendance and social work services:					
Salaries	-	11,206	11,206	11,206	-
Total attendance and social work services	<u>-</u>	<u>11,206</u>	<u>11,206</u>	<u>11,206</u>	<u>-</u>
Health services:					
Salaries	102,280	-	102,280	102,280	-
Supplies and materials	750	-	750	725	25
Total health services	<u>103,030</u>	<u>-</u>	<u>103,030</u>	<u>103,005</u>	<u>25</u>
Other support services - students-regular:					
Salaries of other professional staff	81,910	-	81,910	81,910	-
Other salaries	105,580	-	105,580	105,580	-
Supplies and materials	8,175	(2,800)	5,375	2,874	2,501
Total other support services - students-regular	<u>196,165</u>	<u>(3,300)</u>	<u>192,865</u>	<u>190,364</u>	<u>2,501</u>
Educational media services/school library:					
Supplies and materials	2,500	(2,355)	145	125	20
Total educational media services/school library	<u>2,500</u>	<u>(2,355)</u>	<u>145</u>	<u>125</u>	<u>20</u>
Support services - school administration:					
Salaries of principals/assistant principals	133,510	3,270	136,780	136,777	3
Salaries of secretarial and clerical assistants	113,104	(11,500)	101,604	87,635	13,969
Other salaries	600	-	600	600	-
Other purchased services (400-500 series)	33,690	(1,720)	31,970	26,945	5,025
Supplies and materials	13,800	6,790	20,590	20,588	2
Total support services - school administration	<u>294,704</u>	<u>(3,160)</u>	<u>291,544</u>	<u>272,545</u>	<u>18,999</u>
Security:					
Salaries	66,302	(654)	65,648	65,648	-
General supplies	3,369	1	3,370	3,370	-
Total security	<u>69,671</u>	<u>(653)</u>	<u>69,018</u>	<u>69,018</u>	<u>-</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2017

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>Liberty High School</u>					
Student transportation services:					
Contracted services -					
(other than between home and school) - vendors	\$ 1,500	\$ 4,900	\$ 6,400	\$ 5,206	\$ 1,194
Total student transportation services	<u>1,500</u>	<u>4,900</u>	<u>6,400</u>	<u>5,206</u>	<u>1,194</u>
Unallocated employee benefits:					
Social Security contribution	20,241	3,341	23,582	21,178	2,404
TPAF contribution - ERIP	-	3,505	3,505	-	3,505
Health benefits	569,067	19,602	588,669	588,668	1
Total unallocated employee benefits	<u>589,308</u>	<u>26,448</u>	<u>615,756</u>	<u>609,846</u>	<u>5,910</u>
Total undistributed expenditures	<u>1,266,878</u>	<u>23,086</u>	<u>1,289,964</u>	<u>1,261,315</u>	<u>28,649</u>
TOTAL EXPENDITURES - CURRENT EXPENSE	<u>3,403,253</u>	<u>-</u>	<u>3,403,253</u>	<u>3,321,243</u>	<u>82,010</u>
Government-wide school based expenditures	<u>\$ 3,403,253</u>	<u>\$ -</u>	<u>\$ 3,403,253</u>	<u>\$ 3,321,243</u>	<u>\$ 82,010</u>
Other financing sources:					
Transfers in	3,403,253	-	3,403,253	3,321,243	82,010
Total other financing sources	<u>\$ 3,403,253</u>	<u>\$ -</u>	<u>\$ 3,403,253</u>	<u>\$ 3,321,243</u>	<u>\$ 82,010</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2017

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>Academy I</u>					
Regular programs - instruction:					
Salaries of teachers:					
Grades 6-8	\$ 2,302,626	\$ 136,074	\$ 2,438,700	\$ 2,437,538	\$ 1,162
Total regular programs - instruction	<u>2,302,626</u>	<u>136,074</u>	<u>2,438,700</u>	<u>2,437,538</u>	<u>1,162</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	40,555	698	41,253	41,253	-
Purchased professional - educational services	1,200	-	1,200	1,200	-
Other purchased services (400-500 series)	20,828	152	20,980	20,891	89
General supplies	53,290	(2,837)	50,453	48,824	1,629
Computers - instructional	31,363	(483)	30,880	30,743	137
Textbooks	15,000	(2,450)	12,550	12,550	-
Other objects	4,514	(1,927)	2,587	1,670	917
Miscellaneous expenditures	625	-	625	466	159
Total regular programs - undistributed instruction	<u>167,375</u>	<u>(6,847)</u>	<u>160,528</u>	<u>157,597</u>	<u>2,931</u>
Total regular programs	<u>2,470,001</u>	<u>129,227</u>	<u>2,599,228</u>	<u>2,595,135</u>	<u>4,093</u>
Special education:					
Cognitive - mild:					
Salaries of teachers	309,140	2,680	311,820	311,820	-
Other salaries for instruction	150,992	(61,677)	89,315	89,315	-
General supplies	2,000	-	2,000	2,000	-
Total cognitive - mild	<u>462,132</u>	<u>(58,997)</u>	<u>403,135</u>	<u>403,135</u>	<u>-</u>
Cognitive - moderate:					
Salaries of teachers	328,302	(55,064)	273,238	273,238	-
Other salaries for instruction	73,896	(170)	73,726	73,726	-
General supplies	2,000	-	2,000	1,999	1
Total cognitive - moderate	<u>404,198</u>	<u>(55,234)</u>	<u>348,964</u>	<u>348,963</u>	<u>1</u>
Resource room/resource center:					
Salaries of teachers	107,680	(4,120)	103,560	103,560	-
Total resource room/resource center	<u>107,680</u>	<u>(4,120)</u>	<u>103,560</u>	<u>103,560</u>	<u>-</u>
Total special education - instruction	<u>974,010</u>	<u>(118,351)</u>	<u>855,659</u>	<u>855,658</u>	<u>1</u>
Bilingual education:					
Other salaries for instruction	40,555	(28,388)	12,167	12,167	-
Total bilingual education	<u>40,555</u>	<u>(28,388)</u>	<u>12,167</u>	<u>12,167</u>	<u>-</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	27,200	3,080	30,280	30,280	-
Total other instructional	<u>27,200</u>	<u>3,080</u>	<u>30,280</u>	<u>30,280</u>	<u>-</u>
Total - instruction	<u>3,511,766</u>	<u>(14,432)</u>	<u>3,497,334</u>	<u>3,493,240</u>	<u>4,094</u>
Attendance and social work services:					
Family/parent liaison salary	17,808	(2,933)	14,875	14,875	-
Total attendance and social work services	<u>17,808</u>	<u>(2,933)</u>	<u>14,875</u>	<u>14,875</u>	<u>-</u>
Health services:					
Salaries	106,580	3,280	109,860	109,860	-
Supplies and materials	1,500	(56)	1,444	1,443	1
Total health services	<u>108,080</u>	<u>3,224</u>	<u>111,304</u>	<u>111,303</u>	<u>1</u>
Other support services - students-regular:					
Salaries of other professional staff	113,630	480	114,110	114,110	-
Total other support services - students-regular	<u>113,630</u>	<u>480</u>	<u>114,110</u>	<u>114,110</u>	<u>-</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2017

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>Academy I</u>					
Educational media services/school library:					
Salaries	\$ 113,180	\$ 720	\$ 113,900	\$ 113,900	\$ -
Supplies and materials	5,413	(1,077)	4,336	4,250	86
Computers	-	1,249	1,249	1,249	-
Other objects	200	(13)	187	187	-
Total educational media services/school library	<u>118,793</u>	<u>879</u>	<u>119,672</u>	<u>119,586</u>	<u>86</u>
Instruction staff training services:					
Other purchased services (400-500 series)	1,000	(850)	150	150	-
Total instruction staff training services	<u>1,000</u>	<u>(850)</u>	<u>150</u>	<u>150</u>	<u>-</u>
Support services - school administration:					
Salaries of principals/assistant principals	161,781	(2,523)	159,258	159,250	8
Salaries of secretarial and clerical assistants	123,691	1,050	124,741	124,741	-
Other purchased services (400-500 series)	5,324	(4,504)	820	820	-
Supplies and materials	12,000	673	12,673	12,641	32
Computers	-	1,249	1,249	1,249	-
Other objects	150	(61)	89	89	-
Total support services - school administration	<u>302,946</u>	<u>(4,116)</u>	<u>298,830</u>	<u>298,790</u>	<u>40</u>
Security:					
Salaries	76,940	648	77,588	77,588	-
General supplies	3,370	-	3,370	3,370	-
Total security	<u>80,310</u>	<u>648</u>	<u>80,958</u>	<u>80,958</u>	<u>-</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	4,000	547	4,547	4,547	-
Total student transportation services	<u>4,000</u>	<u>547</u>	<u>4,547</u>	<u>4,547</u>	<u>-</u>
Unallocated employee benefits:					
Social Security contribution	43,118	(1,095)	42,023	37,907	4,116
TPAF contribution - ERIP	-	10,816	10,816	-	10,816
Health benefits	840,048	4,097	844,145	844,144	1
Total unallocated employee benefits	<u>883,166</u>	<u>13,818</u>	<u>896,984</u>	<u>882,051</u>	<u>14,933</u>
Total undistributed expenditures	<u>1,629,733</u>	<u>11,697</u>	<u>1,641,430</u>	<u>1,626,370</u>	<u>15,060</u>
TOTAL EXPENDITURES - CURRENT EXPENSE	<u>5,141,499</u>	<u>(2,735)</u>	<u>5,138,764</u>	<u>5,119,610</u>	<u>19,154</u>
CAPITAL OUTLAY					
Equipment:					
Grades 9 - 12	-	2,735	2,735	2,735	-
Total equipment	<u>-</u>	<u>2,735</u>	<u>2,735</u>	<u>2,735</u>	<u>-</u>
TOTAL CAPITAL OUTLAY	<u>-</u>	<u>2,735</u>	<u>2,735</u>	<u>2,735</u>	<u>-</u>
Government-wide school based expenditures	<u>\$ 5,141,499</u>	<u>\$ -</u>	<u>\$ 5,141,499</u>	<u>\$ 5,122,345</u>	<u>\$ 19,154</u>
Other financing sources:					
Transfers in	5,141,499	-	5,141,499	5,122,345	19,154
Total other financing sources	<u>\$ 5,141,499</u>	<u>\$ -</u>	<u>\$ 5,141,499</u>	<u>\$ 5,122,345</u>	<u>\$ 19,154</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2017

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>Dickinson High School</u>					
Regular programs - instruction:					
Salaries of teachers:					
Grades 9-12	\$ 11,113,092	\$ (1,681)	\$ 11,111,411	\$ 10,198,457	\$ 912,954
Total regular programs - instruction	<u>11,113,092</u>	<u>(1,681)</u>	<u>11,111,411</u>	<u>10,198,457</u>	<u>912,954</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	78,927	-	78,927	78,918	9
Purchased professional - educational services	-	18,000	18,000	13,000	5,000
Other purchased services (400-500 series)	73,266	20,848	94,114	73,603	20,511
Travel	-	4,733	4,733	4,733	-
General supplies	190,453	33,524	223,977	208,899	15,078
Computers - instructional	30,000	11,850	41,850	41,850	-
Textbooks	84,784	(15,538)	69,246	61,263	7,983
Other objects	38,200	(19,956)	18,244	9,383	8,861
Miscellaneous expenditures	2,000	-	2,000	1,500	500
Total regular programs - undistributed instruction	<u>497,630</u>	<u>53,461</u>	<u>551,091</u>	<u>493,149</u>	<u>57,942</u>
Total regular programs	<u>11,610,722</u>	<u>51,780</u>	<u>11,662,502</u>	<u>10,691,606</u>	<u>970,896</u>
Special education:					
Cognitive - mild:					
General supplies	3,000	-	3,000	3,000	-
Total cognitive - mild	<u>3,000</u>	<u>-</u>	<u>3,000</u>	<u>3,000</u>	<u>-</u>
Cognitive - moderate:					
General supplies	3,079	-	3,079	3,000	79
Total cognitive - moderate	<u>3,079</u>	<u>-</u>	<u>3,079</u>	<u>3,000</u>	<u>79</u>
Learning/language disabilities:					
Salaries of teachers	104,280	-	104,280	46,307	57,973
General supplies	1,000	-	1,000	1,000	-
Total learning/language disabilities	<u>105,280</u>	<u>-</u>	<u>105,280</u>	<u>47,307</u>	<u>57,973</u>
Behavioral disabilities:					
General supplies	2,000	-	2,000	2,000	-
Total behavioral disabilities	<u>2,000</u>	<u>-</u>	<u>2,000</u>	<u>2,000</u>	<u>-</u>
Multiple disabilities:					
Salaries of teachers	53,584	(48,564)	5,020	-	5,020
Total multiple disabilities	<u>53,584</u>	<u>(48,564)</u>	<u>5,020</u>	<u>-</u>	<u>5,020</u>
Resource room/resource center:					
Salaries of teachers	2,484,034	3,360	2,487,394	2,087,265	400,129
Other salaries for instruction	247,106	-	247,106	173,820	73,286
General supplies	3,033	1	3,034	3,000	34
Total resource room/resource center	<u>2,734,173</u>	<u>3,361</u>	<u>2,737,534</u>	<u>2,264,085</u>	<u>473,449</u>
Autism:					
Salaries of teachers	54,084	3,724	57,808	57,807	1
Other salaries for instruction	109,231	36,862	146,093	145,371	722
Total autism	<u>163,315</u>	<u>40,586</u>	<u>203,901</u>	<u>203,178</u>	<u>723</u>
Total special education - instruction	<u>3,064,431</u>	<u>(4,617)</u>	<u>3,059,814</u>	<u>2,522,570</u>	<u>537,244</u>
Bilingual education:					
Salaries of teachers	704,828	-	704,828	580,599	124,229
General supplies	1,500	-	1,500	1,466	34
Textbooks	1,500	-	1,500	1,500	-
Total bilingual education	<u>707,828</u>	<u>-</u>	<u>707,828</u>	<u>583,565</u>	<u>124,263</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2017

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>Dickinson High School</u>					
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	\$ 36,800	\$ (3,900)	\$ 32,900	\$ 32,900	\$ -
Supplies and materials	3,000	(8)	2,992	2,568	424
Other Objects	1,000	(150)	850	600	250
Total other instructional	<u>47,800</u>	<u>(11,058)</u>	<u>36,742</u>	<u>36,068</u>	<u>674</u>
Total - instruction	<u>15,430,781</u>	<u>36,105</u>	<u>15,466,886</u>	<u>13,833,809</u>	<u>1,633,077</u>
Attendance and social work services:					
Salaries	59,582	(1,056)	58,526	34,082	24,444
Family/parent liaison salary	38,555	-	38,555	38,555	-
Total attendance and social work services	<u>98,137</u>	<u>(1,056)</u>	<u>97,081</u>	<u>72,637</u>	<u>24,444</u>
Health services:					
Salaries	216,680	56	216,736	213,715	3,021
Supplies and materials	6,000	(5,134)	866	866	-
Total health services	<u>222,680</u>	<u>(5,078)</u>	<u>217,602</u>	<u>214,581</u>	<u>3,021</u>
Other support services - students-regular:					
Salaries of other professional staff	841,112	(120,000)	721,112	704,165	16,947
Other salaries	190,760	-	190,760	190,000	760
Supplies and materials	19,287	(14,272)	5,015	728	4,287
Total other support services - students-regular	<u>1,051,159</u>	<u>(134,272)</u>	<u>916,887</u>	<u>894,893</u>	<u>21,994</u>
Educational media services/school library:					
Salaries	65,296	-	65,296	65,296	-
Supplies and materials	18,150	-	18,150	11,775	6,375
Total educational media services/school library	<u>83,446</u>	<u>-</u>	<u>83,446</u>	<u>77,071</u>	<u>6,375</u>
Support services - school administration:					
Salaries of principals/assistant principals	779,309	126,057	905,366	903,018	2,348
Salaries of secretarial and clerical assistants	623,482	-	623,482	569,100	54,382
Other salaries	7,460	160	7,620	1,697	5,923
Other purchased services (400-500 series)	52,247	(2,245)	50,002	47,440	2,562
Travel	2,240	(103)	2,137	2,137	-
Supplies and materials	62,678	(11,462)	51,216	47,795	3,421
Other objects	-	1,500	1,500	1,500	-
Total support services - school administration	<u>1,547,416</u>	<u>93,907</u>	<u>1,641,323</u>	<u>1,572,687</u>	<u>68,636</u>
Security:					
Salaries	448,408	-	448,408	420,589	27,819
General supplies	31,902	-	31,902	31,902	-
Total security	<u>480,310</u>	<u>-</u>	<u>480,310</u>	<u>452,491</u>	<u>27,819</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	20,000	7,115	27,115	25,515	1,600
Total student transportation services	<u>20,000</u>	<u>7,115</u>	<u>27,115</u>	<u>25,515</u>	<u>1,600</u>
Unallocated employee benefits:					
Social Security contribution	146,813	21,216	168,029	148,147	19,882
TPAF contribution - ERIP	-	46,391	46,391	-	46,391
Health benefits	3,535,163	(64,207)	3,470,956	3,470,955	1
Total unallocated employee benefits	<u>3,681,976</u>	<u>3,400</u>	<u>3,685,376</u>	<u>3,619,102</u>	<u>66,274</u>
Total undistributed expenditures	<u>7,185,124</u>	<u>(35,984)</u>	<u>7,149,140</u>	<u>6,928,977</u>	<u>220,163</u>
TOTAL EXPENDITURES - CURRENT EXPENSE	<u>22,615,905</u>	<u>121</u>	<u>22,616,026</u>	<u>20,762,786</u>	<u>1,853,240</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2017

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>Dickinson High School</u>					
CAPITAL OUTLAY					
Equipment:					
Grades 9 - 12	\$ 15,570	\$ (121)	\$ 15,449	\$ 14,879	\$ 570
Total equipment	<u>15,570</u>	<u>(121)</u>	<u>15,449</u>	<u>14,879</u>	<u>570</u>
TOTAL CAPITAL OUTLAY	<u>15,570</u>	<u>(121)</u>	<u>15,449</u>	<u>14,879</u>	<u>570</u>
Government-wide school based expenditures	<u>\$ 22,631,475</u>	<u>\$ -</u>	<u>\$ 22,631,475</u>	<u>\$ 20,777,665</u>	<u>\$ 1,853,810</u>
Other financing sources:					
Transfers in	22,631,475	-	22,631,475	20,777,665	1,853,810
Total other financing sources	<u>\$ 22,631,475</u>	<u>\$ -</u>	<u>\$ 22,631,475</u>	<u>\$ 20,777,665</u>	<u>\$ 1,853,810</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2017

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>Ferris High School</u>					
Regular programs - instruction:					
Salaries of teachers:					
Grades 9-12	\$ 7,808,139	\$ (62,375)	\$ 7,745,764	\$ 7,075,115	\$ 670,649
Total regular programs - instruction	<u>7,808,139</u>	<u>(62,375)</u>	<u>7,745,764</u>	<u>7,075,115</u>	<u>670,649</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	449,751	28	449,779	416,524	33,255
Other purchased services (400-500 series)	130,092	(16,238)	113,854	90,335	23,519
Travel	-	1,951	1,951	1,951	-
General supplies	188,053	12,935	200,988	198,871	2,117
Computers - instructional	30,795	16,875	47,670	46,707	963
Textbooks	13,302	(6,114)	7,188	3,807	3,381
Other objects	4,600	144	4,744	4,744	-
Miscellaneous expenditures	875	-	875	875	-
Total regular programs - undistributed instruction	<u>817,468</u>	<u>9,581</u>	<u>827,049</u>	<u>763,814</u>	<u>63,235</u>
Total regular programs	<u>8,625,607</u>	<u>(52,794)</u>	<u>8,572,813</u>	<u>7,838,929</u>	<u>733,884</u>
Special education:					
Cognitive - mild:					
Salaries of teachers	8,080	-	8,080	7,240	840
General supplies	8,038	(1,173)	6,865	6,766	99
Total cognitive - mild	<u>16,118</u>	<u>(1,173)</u>	<u>14,945</u>	<u>14,006</u>	<u>939</u>
Cognitive - moderate:					
Salaries of teachers	91,060	952	92,012	86,548	5,464
Other salaries for instruction	76,135	-	76,135	76,135	-
Total cognitive - moderate	<u>167,195</u>	<u>952</u>	<u>168,147</u>	<u>162,683</u>	<u>5,464</u>
Learning/language disabilities:					
Salaries of teachers	-	55,595	55,595	55,595	-
Other salaries for instruction	86,610	-	86,610	69,436	17,174
Total learning/language disabilities	<u>86,610</u>	<u>55,595</u>	<u>142,205</u>	<u>125,031</u>	<u>17,174</u>
Resource room/resource center:					
Salaries of teachers	1,588,258	(54,651)	1,533,607	1,467,245	66,362
Other salaries for instruction	120,487	38,345	158,832	157,433	1,399
Total resource room/resource center	<u>1,708,745</u>	<u>(16,306)</u>	<u>1,692,439</u>	<u>1,624,678</u>	<u>67,761</u>
Autism:					
Salaries of teachers	886,153	11,726	897,879	842,152	55,727
Other salaries for instruction	-	32,880	32,880	32,880	-
Total autism	<u>886,153</u>	<u>44,606</u>	<u>930,759</u>	<u>875,032</u>	<u>55,727</u>
Total special education - instruction	<u>2,864,821</u>	<u>83,674</u>	<u>2,948,495</u>	<u>2,801,430</u>	<u>147,065</u>
Bilingual education:					
Salaries of teachers	802,683	(20,223)	782,460	721,776	60,684
General supplies	2,000	(640)	1,360	1,360	-
Total bilingual education	<u>804,683</u>	<u>(20,863)</u>	<u>783,820</u>	<u>723,136</u>	<u>60,684</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	16,000	(4,520)	11,480	11,480	-
Total other instructional	<u>16,000</u>	<u>(4,520)</u>	<u>11,480</u>	<u>11,480</u>	<u>-</u>
Total - instruction	<u>12,311,111</u>	<u>5,497</u>	<u>12,316,608</u>	<u>11,374,975</u>	<u>941,633</u>
Attendance and social work services:					
Salaries	46,052	1	46,053	46,052	1
Family/parent liaison salary	38,555	-	38,555	38,555	-
Total attendance and social work services	<u>84,607</u>	<u>1</u>	<u>84,608</u>	<u>84,607</u>	<u>1</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2017

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>Ferris High School</u>					
Health services:					
Salaries	\$ 212,960	\$ -	\$ 212,960	\$ 212,160	\$ 800
Supplies and materials	2,000	(376)	1,624	1,624	-
Total health services	<u>214,960</u>	<u>(376)</u>	<u>214,584</u>	<u>213,784</u>	<u>800</u>
Other support services - students-regular:					
Salaries of other professional staff	638,020	(6,500)	631,520	577,257	54,263
Other salaries	190,340	-	190,340	190,340	-
Supplies and materials	12,986	-	12,986	6,282	6,704
Total other support services - students-regular	<u>841,346</u>	<u>(6,500)</u>	<u>834,846</u>	<u>773,879</u>	<u>60,967</u>
Educational media services/school library:					
Salaries	53,584	-	53,584	-	53,584
Supplies and materials	1,000	(9)	991	164	827
Total educational media services/school library	<u>54,584</u>	<u>(9)</u>	<u>54,575</u>	<u>164</u>	<u>54,411</u>
Support services - school administration:					
Salaries of principals/assistant principals	697,593	-	697,593	607,179	90,414
Salaries of secretarial and clerical assistants	505,342	500	505,842	395,581	110,261
Other salaries	3,800	-	3,800	3,800	-
Other purchased services (400-500 series)	1,150	211	1,361	1,358	3
Travel	-	1,998	1,998	1,998	-
Supplies and materials	69,370	(17,956)	51,414	50,828	586
Other objects	1,200	300	1,500	1,500	-
Total support services - school administration	<u>1,278,455</u>	<u>(14,947)</u>	<u>1,263,508</u>	<u>1,062,244</u>	<u>201,264</u>
Security:					
Salaries	382,084	2,335	384,419	364,612	19,807
General supplies	25,272	-	25,272	25,272	-
Total security	<u>407,356</u>	<u>2,335</u>	<u>409,691</u>	<u>389,884</u>	<u>19,807</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	12,500	(1,300)	11,200	10,713	487
Total student transportation services	<u>12,500</u>	<u>(1,300)</u>	<u>11,200</u>	<u>10,713</u>	<u>487</u>
Unallocated employee benefits:					
Social Security contribution	148,627	2,411	151,038	141,820	9,218
TPAF contribution - ERIP	-	23,444	23,444	-	23,444
Health benefits	2,907,256	(18,095)	2,889,161	2,889,160	1
Total unallocated employee benefits	<u>3,055,883</u>	<u>7,760</u>	<u>3,063,643</u>	<u>3,030,980</u>	<u>32,663</u>
Total undistributed expenditures	<u>5,949,691</u>	<u>(13,036)</u>	<u>5,936,655</u>	<u>5,566,255</u>	<u>370,400</u>
TOTAL EXPENDITURES - CURRENT EXPENSE	<u>18,260,802</u>	<u>(7,539)</u>	<u>18,253,263</u>	<u>16,941,230</u>	<u>1,312,033</u>
CAPITAL OUTLAY					
Equipment:					
Grades 9 - 12	-	7,539	7,539	7,539	-
Total equipment	<u>-</u>	<u>7,539</u>	<u>7,539</u>	<u>7,539</u>	<u>-</u>
TOTAL CAPITAL OUTLAY	<u>-</u>	<u>7,539</u>	<u>7,539</u>	<u>7,539</u>	<u>-</u>
Government-wide school based expenditures	<u>\$ 18,260,802</u>	<u>\$ -</u>	<u>\$ 18,260,802</u>	<u>\$ 16,948,769</u>	<u>\$ 1,312,033</u>
Other financing sources:					
Transfers in	18,260,802	-	18,260,802	16,948,769	1,312,033
Total other financing sources	<u>\$ 18,260,802</u>	<u>\$ -</u>	<u>\$ 18,260,802</u>	<u>\$ 16,948,769</u>	<u>\$ 1,312,033</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2017

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>Lincoln High School</u>					
Regular programs - instruction:					
Salaries of teachers:					
Grades 9-12	\$ 5,308,370	\$ (14,298)	\$ 5,294,072	\$ 4,874,892	\$ 419,180
Total regular programs - instruction	<u>5,308,370</u>	<u>(14,298)</u>	<u>5,294,072</u>	<u>4,874,892</u>	<u>419,180</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	100	(44)	56	56	-
Other purchased services (400-500 series)	80,069	17,535	97,604	88,186	9,418
Travel	-	2,200	2,200	2,200	-
General supplies	60,531	30,639	91,170	86,044	5,126
Computers - instructional	3,550	-	3,550	3,550	-
Textbooks	21,770	(3,050)	18,720	17,342	1,378
Other objects	6,500	(2,899)	3,601	3,601	-
Miscellaneous expenditures	1,800	-	1,800	1,206	594
Total regular programs - undistributed instruction	<u>174,320</u>	<u>44,381</u>	<u>218,701</u>	<u>202,185</u>	<u>16,516</u>
Total regular programs	<u>5,482,690</u>	<u>30,083</u>	<u>5,512,773</u>	<u>5,077,077</u>	<u>435,696</u>
Special education:					
Cognitive - mild:					
Salaries of teachers	7,300	-	7,300	-	7,300
General supplies	1,000	(1)	999	999	-
Total cognitive - mild	<u>8,300</u>	<u>(1)</u>	<u>8,299</u>	<u>999</u>	<u>7,300</u>
Multiple disabilities:					
Salaries of teachers	117,391	56	117,447	115,122	2,325
Total multiple disabilities	<u>117,391</u>	<u>56</u>	<u>117,447</u>	<u>115,122</u>	<u>2,325</u>
Resource room/resource center:					
Salaries of teachers	1,317,788	(18,872)	1,298,916	1,084,257	214,659
Other salaries for instruction	250,542	-	250,542	196,563	53,979
Total resource room/resource center	<u>1,568,330</u>	<u>(18,872)</u>	<u>1,549,458</u>	<u>1,280,820</u>	<u>268,638</u>
Autism:					
Salaries of teachers	123,354	15,834	139,188	130,854	8,334
Other salaries for instruction	39,966	-	39,966	39,966	-
Total autism	<u>163,320</u>	<u>15,834</u>	<u>179,154</u>	<u>170,820</u>	<u>8,334</u>
Total special education - instruction	<u>1,857,341</u>	<u>(2,983)</u>	<u>1,854,358</u>	<u>1,567,761</u>	<u>286,597</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	25,000	(6,347)	18,653	18,653	-
Other purchase services (300-500 series)	3,000	(590)	2,410	2,410	-
Supplies and materials	1,000	(225)	775	775	-
Total other instructional	<u>29,000</u>	<u>(7,162)</u>	<u>21,838</u>	<u>21,838</u>	<u>-</u>
Total - instruction	<u>7,369,031</u>	<u>19,938</u>	<u>7,388,969</u>	<u>6,666,676</u>	<u>722,293</u>
Attendance and social work services:					
Salaries	-	22,412	22,412	22,411	1
Family/parent liaison salary	38,555	-	38,555	38,555	-
Total attendance and social work services	<u>39,055</u>	<u>21,912</u>	<u>60,967</u>	<u>60,966</u>	<u>1</u>
Health services:					
Salaries	192,540	2,476	195,016	195,016	-
Supplies and materials	2,000	(52)	1,948	1,766	182
Total health services	<u>194,540</u>	<u>2,424</u>	<u>196,964</u>	<u>196,782</u>	<u>182</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2017

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>Lincoln High School</u>					
Other support services - students-regular:					
Salaries of other professional staff	\$ 361,900	\$ 2,291	\$ 364,191	\$ 364,155	\$ 36
Other salaries	225,960	(118,280)	107,680	107,680	-
Supplies and materials	18,000	(12,977)	5,023	-	5,023
Total other support services - students-regular	<u>605,860</u>	<u>(128,966)</u>	<u>476,894</u>	<u>471,835</u>	<u>5,059</u>
Educational media services/school library:					
Salaries	121,580	(7,688)	113,892	109,422	4,470
Supplies and materials	4,267	-	4,267	3,999	268
Computers	2,000	10,329	12,329	12,329	-
Total educational media services/school library	<u>127,847</u>	<u>2,641</u>	<u>130,488</u>	<u>125,750</u>	<u>4,738</u>
Support services - school administration:					
Salaries of principals/assistant principals	371,445	94,310	465,755	462,620	3,135
Salaries of secretarial and clerical assistants	341,132	(372)	340,760	293,723	47,037
Other salaries	3,500	-	3,500	180	3,320
Other purchased services (400-500 series)	21,300	(18,705)	2,595	2,295	300
Supplies and materials	3,010	(428)	2,582	2,572	10
Other objects	2,000	(1,431)	569	569	-
Total support services - school administration	<u>743,387</u>	<u>72,374</u>	<u>815,761</u>	<u>761,959</u>	<u>53,802</u>
Security:					
Salaries	397,892	-	397,892	358,083	39,809
General supplies	21,902	-	21,902	21,902	-
Total security	<u>419,794</u>	<u>-</u>	<u>419,794</u>	<u>379,985</u>	<u>39,809</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	8,000	2,927	10,927	10,927	-
Total student transportation services	<u>8,000</u>	<u>2,927</u>	<u>10,927</u>	<u>10,927</u>	<u>-</u>
Unallocated employee benefits:					
Social Security contribution	96,574	23,915	120,489	108,244	12,245
TPAF contribution - ERIP	-	15,873	15,873	-	15,873
Health benefits	2,133,894	(33,038)	2,100,856	2,100,855	1
Total unallocated employee benefits	<u>2,230,468</u>	<u>6,750</u>	<u>2,237,218</u>	<u>2,209,099</u>	<u>28,119</u>
Total undistributed expenditures	<u>4,368,951</u>	<u>(19,938)</u>	<u>4,349,013</u>	<u>4,217,303</u>	<u>131,710</u>
TOTAL EXPENDITURES - CURRENT EXPENSE	<u>11,737,982</u>	<u>-</u>	<u>11,737,982</u>	<u>10,883,979</u>	<u>854,003</u>
Government-wide school based expenditures	<u>\$ 11,737,982</u>	<u>\$ -</u>	<u>\$ 11,737,982</u>	<u>\$ 10,883,979</u>	<u>\$ 854,003</u>
Other financing sources:					
Transfers in	11,737,982	-	11,737,982	10,883,979	854,003
Total other financing sources	<u>\$ 11,737,982</u>	<u>\$ -</u>	<u>\$ 11,737,982</u>	<u>\$ 10,883,979</u>	<u>\$ 854,003</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2017

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>Snyder High School</u>					
Regular programs - instruction:					
Salaries of teachers:					
Grades 9-12	\$ 4,854,990	\$ 22,882	\$ 4,877,872	\$ 4,142,242	\$ 735,630
Total regular programs - instruction	<u>4,854,990</u>	<u>22,882</u>	<u>4,877,872</u>	<u>4,142,242</u>	<u>735,630</u>
Regular programs - undistributed instruction:					
Purchased professional - educational services	-	14,000	14,000	14,000	-
Other purchased services (400-500 series)	37,827	2,409	40,236	34,046	6,190
Travel	-	2,819	2,819	2,819	-
General supplies	54,805	(4,860)	49,945	46,806	3,139
Computers - instructional	26,823	(4,160)	22,663	20,829	1,834
Textbooks	15,490	(9,798)	5,692	5,181	511
Other objects	6,800	(75)	6,725	3,243	3,482
Miscellaneous expenditures	2,625	-	2,625	2,625	-
Total regular programs - undistributed instruction	<u>144,370</u>	<u>335</u>	<u>144,705</u>	<u>129,549</u>	<u>15,156</u>
Total regular programs	<u>4,999,360</u>	<u>23,217</u>	<u>5,022,577</u>	<u>4,271,791</u>	<u>750,786</u>
Learning/language disabilities:					
Salaries of teachers	102,580	-	102,580	102,324	256
Total learning/language disabilities	<u>102,580</u>	<u>-</u>	<u>102,580</u>	<u>102,324</u>	<u>256</u>
Multiple disabilities:					
Other salaries for instruction	39,966	-	39,966	-	39,966
Total multiple disabilities	<u>39,966</u>	<u>-</u>	<u>39,966</u>	<u>-</u>	<u>39,966</u>
Resource room/resource center:					
Salaries of teachers	1,506,052	(7,222)	1,498,830	1,098,510	400,320
Other salaries for instruction	161,538	-	161,538	150,413	11,125
Total resource room/resource center	<u>1,667,590</u>	<u>(7,222)</u>	<u>1,660,368</u>	<u>1,248,923</u>	<u>411,445</u>
Total special education - instruction	<u>1,810,136</u>	<u>(7,222)</u>	<u>1,802,914</u>	<u>1,351,247</u>	<u>451,667</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	53,000	(6,430)	46,570	46,570	-
Total other instructional	<u>53,000</u>	<u>(6,430)</u>	<u>46,570</u>	<u>46,570</u>	<u>-</u>
Total - instruction	<u>6,862,496</u>	<u>9,565</u>	<u>6,872,061</u>	<u>5,669,608</u>	<u>1,202,453</u>
Attendance and social work services:					
Salaries	39,662	-	39,662	22,662	17,000
Family/parent liaison salary	36,005	-	36,005	36,005	-
Total attendance and social work services	<u>75,667</u>	<u>-</u>	<u>75,667</u>	<u>58,667</u>	<u>17,000</u>
Health services:					
Salaries	208,260	5,696	213,956	213,956	-
Supplies and materials	2,500	-	2,500	2,499	1
Total health services	<u>210,760</u>	<u>5,696</u>	<u>216,456</u>	<u>216,455</u>	<u>1</u>
Other support services - students-regular:					
Salaries of other professional staff	424,707	7,190	431,897	409,195	22,702
Other salaries	201,990	224	202,214	202,214	-
Supplies and materials	10,529	(86)	10,443	3,250	7,193
Total other support services - students-regular	<u>637,226</u>	<u>7,328</u>	<u>644,554</u>	<u>614,659</u>	<u>29,895</u>
Educational media services/school library:					
Salaries	108,880	(13,290)	95,590	57,364	38,226
Supplies and materials	2,000	(354)	1,646	1,646	-
Total educational media services/school library	<u>110,880</u>	<u>(13,644)</u>	<u>97,236</u>	<u>59,010</u>	<u>38,226</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2017

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>Snyder High School</u>					
Support services - school administration:					
Salaries of principals/assistant principals	\$ 701,477	\$ 90	\$ 701,567	\$ 687,654	\$ 13,913
Salaries of secretarial and clerical assistants	298,882	-	298,882	262,506	36,376
Other purchased services (400-500 series)	85,674	(9)	85,665	80,444	5,221
Supplies and materials	52,731	(10,911)	41,820	41,713	107
Other objects	150	1,885	2,035	1,885	150
Total support services - school administration	<u>1,141,914</u>	<u>(11,945)</u>	<u>1,129,969</u>	<u>1,074,202</u>	<u>55,767</u>
Security:					
Salaries	407,719	-	407,719	358,484	49,235
General supplies	21,902	-	21,902	21,902	-
Total security	<u>429,621</u>	<u>-</u>	<u>429,621</u>	<u>380,386</u>	<u>49,235</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	22,000	3,000	25,000	23,082	1,918
Total student transportation services	<u>22,000</u>	<u>3,000</u>	<u>25,000</u>	<u>23,082</u>	<u>1,918</u>
Unallocated employee benefits:					
Social Security contribution	87,126	6,770	93,896	83,146	10,750
TPAF contribution - ERIP	-	17,627	17,627	-	17,627
Health benefits	2,018,663	(24,397)	1,994,266	1,994,265	1
Total unallocated employee benefits	<u>2,105,789</u>	<u>-</u>	<u>2,105,789</u>	<u>2,077,411</u>	<u>28,378</u>
Total undistributed expenditures	<u>4,733,857</u>	<u>(9,565)</u>	<u>4,724,292</u>	<u>4,503,872</u>	<u>220,420</u>
TOTAL EXPENDITURES - CURRENT EXPENSE	<u>11,596,353</u>	<u>-</u>	<u>11,596,353</u>	<u>10,173,480</u>	<u>1,422,873</u>
Government-wide school based expenditures	<u>\$ 11,596,353</u>	<u>\$ -</u>	<u>\$ 11,596,353</u>	<u>\$ 10,173,480</u>	<u>\$ 1,422,873</u>
Other financing sources:					
Transfers in	11,596,353	-	11,596,353	10,173,480	1,422,873
Total other financing sources	<u>\$ 11,596,353</u>	<u>\$ -</u>	<u>\$ 11,596,353</u>	<u>\$ 10,173,480</u>	<u>\$ 1,422,873</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2017

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>Mc Nair Academic High School</u>					
Regular programs - instruction:					
Salaries of teachers:					
Grades 9-12	\$ 4,079,524	\$ (83,780)	\$ 3,995,744	\$ 3,841,986	\$ 153,758
Total regular programs - instruction	<u>4,079,524</u>	<u>(83,780)</u>	<u>3,995,744</u>	<u>3,841,986</u>	<u>153,758</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	51,096	280	51,376	51,376	-
Purchased professional - technical services	15,000	-	15,000	11,542	3,458
Other purchased services (400-500 series)	150,387	(4,599)	145,788	113,587	32,201
Travel	-	4,600	4,600	-	4,600
General supplies	16,544	-	16,544	4,159	12,385
Textbooks	13,450	-	13,450	12,263	1,187
Miscellaneous expenditures	850	-	850	750	100
Total regular programs - undistributed instruction	<u>247,327</u>	<u>281</u>	<u>247,608</u>	<u>193,677</u>	<u>53,931</u>
Total regular programs	<u>4,326,851</u>	<u>(83,499)</u>	<u>4,243,352</u>	<u>4,035,663</u>	<u>207,689</u>
Special education:					
Cognitive - mild:					
General supplies	1,500	-	1,500	1,456	44
Total cognitive - mild	<u>1,500</u>	<u>-</u>	<u>1,500</u>	<u>1,456</u>	<u>44</u>
Resource room/resource center:					
General supplies	1,000	-	1,000	902	98
Total resource room/resource center	<u>1,000</u>	<u>-</u>	<u>1,000</u>	<u>902</u>	<u>98</u>
Autism:					
Salaries of teachers	717,271	-	717,271	680,233	37,038
Other salaries for instruction	674,005	-	674,005	633,039	40,966
General supplies	1,000	-	1,000	998	2
Textbooks	1,000	-	1,000	-	1,000
Total autism	<u>1,393,276</u>	<u>-</u>	<u>1,393,276</u>	<u>1,314,270</u>	<u>79,006</u>
Total special education - instruction	<u>1,395,776</u>	<u>-</u>	<u>1,395,776</u>	<u>1,316,628</u>	<u>79,148</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	14,000	-	14,000	12,645	1,355
Total other instructional	<u>14,000</u>	<u>-</u>	<u>14,000</u>	<u>12,645</u>	<u>1,355</u>
Total - instruction	<u>5,736,627</u>	<u>(83,499)</u>	<u>5,653,128</u>	<u>5,364,936</u>	<u>288,192</u>
Attendance and social work services:					
Salaries	30,702	-	30,702	30,702	-
Family/parent liaison salary	38,555	-	38,555	37,880	675
Total attendance and social work services	<u>69,257</u>	<u>-</u>	<u>69,257</u>	<u>68,582</u>	<u>675</u>
Health services:					
Salaries	193,340	-	193,340	193,340	-
Supplies and materials	500	-	500	420	80
Total health services	<u>193,840</u>	<u>-</u>	<u>193,840</u>	<u>193,760</u>	<u>80</u>
Other support services - students-regular:					
Salaries of other professional staff	256,774	16,650	273,424	260,074	13,350
Other salaries	81,260	-	81,260	81,260	-
Supplies and materials	60,000	-	60,000	27,257	32,743
Total other support services - students-regular	<u>398,034</u>	<u>16,650</u>	<u>414,684</u>	<u>368,591</u>	<u>46,093</u>
Educational media services/school library:					
Other salaries for instruction	38,555	-	38,555	38,555	-
Supplies and materials	6,500	(5,262)	1,238	240	998
Total educational media services/school library	<u>45,055</u>	<u>(5,262)</u>	<u>39,793</u>	<u>38,795</u>	<u>998</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2017

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>Mc Nair Academic High School</u>					
Support services - school administration:					
Salaries of principals/assistant principals	\$ 321,508	\$ -	\$ 321,508	\$ 280,124	\$ 41,384
Salaries of secretarial and clerical assistants	191,640	(23,000)	168,640	115,074	53,566
Other objects	2,000	-	2,000	1,530	470
Total support services - school administration	<u>515,148</u>	<u>(23,000)</u>	<u>492,148</u>	<u>396,728</u>	<u>95,420</u>
Security:					
Salaries	142,852	1,301	144,153	144,153	-
General supplies	6,739	-	6,739	6,739	-
Total security	<u>149,591</u>	<u>1,301</u>	<u>150,892</u>	<u>150,892</u>	<u>-</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	8,000	5,262	13,262	8,709	4,553
Total student transportation services	<u>8,000</u>	<u>5,262</u>	<u>13,262</u>	<u>8,709</u>	<u>4,553</u>
Unallocated employee benefits:					
Social Security contribution	97,353	2,690	100,043	93,378	6,665
TPAF contribution - ERIP	-	9,606	9,606	-	9,606
Health benefits	1,632,404	76,252	1,708,656	1,708,655	1
Total unallocated employee benefits	<u>1,729,757</u>	<u>88,548</u>	<u>1,818,305</u>	<u>1,802,033</u>	<u>16,272</u>
Total undistributed expenditures	<u>3,108,682</u>	<u>83,499</u>	<u>3,192,181</u>	<u>3,028,090</u>	<u>164,091</u>
TOTAL EXPENDITURES - CURRENT EXPENSE	<u>8,845,309</u>	<u>-</u>	<u>8,845,309</u>	<u>8,393,026</u>	<u>452,283</u>
Government-wide school based expenditures	<u>\$ 8,845,309</u>	<u>\$ -</u>	<u>\$ 8,845,309</u>	<u>\$ 8,393,026</u>	<u>\$ 452,283</u>
Other financing sources:					
Transfers in	8,845,309	-	8,845,309	8,393,026	452,283
Total other financing sources	<u>\$ 8,845,309</u>	<u>\$ -</u>	<u>\$ 8,845,309</u>	<u>\$ 8,393,026</u>	<u>\$ 452,283</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2017

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>Infinity Institute</u>					
Regular programs - instruction:					
Salaries of teachers:					
Grades 6-8	\$ 357,462	\$ (60,111)	\$ 297,351	\$ 297,351	\$ -
Grades 9-12	1,390,257	(105,062)	1,285,195	1,285,195	-
Total regular programs - instruction	<u>1,747,719</u>	<u>(165,173)</u>	<u>1,582,546</u>	<u>1,582,546</u>	<u>-</u>
Regular programs - undistributed instruction:					
Other purchased services (400-500 series)	9,000	1,062	10,062	10,062	-
General supplies	23,476	(84)	23,392	22,594	798
Computers - instructional	-	11,839	11,839	11,839	-
Textbooks	2,500	(1,687)	813	813	-
Other objects	6,705	(3,060)	3,645	3,474	171
Miscellaneous expenditures	1,250	-	1,250	625	625
Total regular programs - undistributed instruction	<u>42,931</u>	<u>8,070</u>	<u>51,001</u>	<u>49,407</u>	<u>1,594</u>
Total regular programs	<u>1,790,650</u>	<u>(157,103)</u>	<u>1,633,547</u>	<u>1,631,953</u>	<u>1,594</u>
Resource room/resource center:					
Salaries of teachers	61,691	95,962	157,653	153,853	3,800
Total resource room/resource center	<u>61,691</u>	<u>95,962</u>	<u>157,653</u>	<u>153,853</u>	<u>3,800</u>
Total special education - instruction	<u>61,691</u>	<u>95,962</u>	<u>157,653</u>	<u>153,853</u>	<u>3,800</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	25,278	(18,078)	7,200	7,200	-
Total other instructional	<u>25,278</u>	<u>(18,078)</u>	<u>7,200</u>	<u>7,200</u>	<u>-</u>
Total - instruction	<u>1,877,619</u>	<u>(79,219)</u>	<u>1,798,400</u>	<u>1,793,006</u>	<u>5,394</u>
Health services:					
Salaries	109,280	56	109,336	109,336	-
Supplies and materials	600	(251)	349	349	-
Total health services	<u>109,880</u>	<u>(195)</u>	<u>109,685</u>	<u>109,685</u>	<u>-</u>
Other support services - students-regular:					
Salaries of other professional staff	106,230	-	106,230	106,230	-
Supplies and materials	7,000	(4,236)	2,764	-	2,764
Total other support services - students-regular	<u>113,230</u>	<u>(4,236)</u>	<u>108,994</u>	<u>106,230</u>	<u>2,764</u>
Educational media services/school library:					
Salaries	57,384	366	57,750	57,750	-
Supplies and materials	5,000	(139)	4,861	4,861	-
Total educational media services/school library	<u>62,384</u>	<u>227</u>	<u>62,611</u>	<u>62,611</u>	<u>-</u>
Instruction staff training services:					
Other purchased services (400-500 series)	2,000	(1,495)	505	505	-
Travel	-	1,200	1,200	1,200	-
Total instruction staff training services	<u>2,000</u>	<u>(295)</u>	<u>1,705</u>	<u>1,705</u>	<u>-</u>
Support services - school administration:					
Salaries of principals/assistant principals	249,101	5,323	254,424	254,424	-
Salaries of secretarial and clerical assistants	60,030	3,470	63,500	63,500	-
Other purchased services (400-500 series)	16,593	(4,538)	12,055	12,055	-
Supplies and materials	10,000	1,997	11,997	11,997	-
Total support services - school administration	<u>335,824</u>	<u>6,152</u>	<u>341,976</u>	<u>341,976</u>	<u>-</u>
Security:					
Salaries	58,557	(70)	58,487	58,487	-
General supplies	3,369	1	3,370	3,370	-
Total security	<u>61,926</u>	<u>(69)</u>	<u>61,857</u>	<u>61,857</u>	<u>-</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2017

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>Infinity Institute</u>					
Student transportation services:					
Contracted services -					
(other than between home and school) - vendors	\$ 4,450	\$ 335	\$ 4,785	\$ 4,785	\$ -
Total student transportation services	<u>4,450</u>	<u>335</u>	<u>4,785</u>	<u>4,785</u>	<u>-</u>
Unallocated employee benefits:					
Social Security contribution	14,266	4,773	19,039	16,204	2,835
TPAF contribution - ERIP	-	6,937	6,937	-	6,937
Health benefits	477,975	65,590	543,565	543,565	-
Total unallocated employee benefits	<u>492,241</u>	<u>77,300</u>	<u>569,541</u>	<u>559,769</u>	<u>9,772</u>
Total undistributed expenditures	<u>1,181,935</u>	<u>79,219</u>	<u>1,261,154</u>	<u>1,248,618</u>	<u>12,536</u>
TOTAL EXPENDITURES - CURRENT EXPENSE	<u>3,059,554</u>	<u>-</u>	<u>3,059,554</u>	<u>3,041,624</u>	<u>17,930</u>
Government-wide school based expenditures	<u>\$ 3,059,554</u>	<u>\$ -</u>	<u>\$ 3,059,554</u>	<u>\$ 3,041,624</u>	<u>\$ 17,930</u>
Other financing sources:					
Transfers in	3,059,554	-	3,059,554	3,041,624	17,930
Total other financing sources	<u>\$ 3,059,554</u>	<u>\$ -</u>	<u>\$ 3,059,554</u>	<u>\$ 3,041,624</u>	<u>\$ 17,930</u>

SPECIAL REVENUE FUND

Special revenue funds are used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specific purposes.

JERSEY CITY PUBLIC SCHOOLS
Special Revenue Fund
Combining Schedules of Program Revenues and Expenditures - Budgetary Basis
for the Fiscal Year Ended June 30, 2017

	Total Brought Forward (Ex. E-1a)	Career Exploration Fifteen Together	Adult Education and Literacy	No Child Left Behind (NCLB) Title I - Part A
REVENUES:				
Federal sources	\$ 9,815,025	\$ 3,669	\$ 385,191	\$ 14,695,906
State sources	70,663,564	-	-	-
Private sources	235,625	-	-	-
Total revenues	<u>80,714,214</u>	<u>3,669</u>	<u>385,191</u>	<u>14,695,906</u>
EXPENDITURES:				
Instruction:				
Salaries of teachers	16,702,945	-	322,572	1,822,053
Other salaries for instruction	6,905,550	-	-	53,278
Unused vacation payment to terminated/retired staff	20,389	-	-	-
Purchased professional - educational services	16,212	-	-	-
Purchased professional and technical services	300,484	-	-	472,856
General supplies	1,124,586	-	-	1,185,632
Textbooks	220,918	3,669	-	-
Tuition	6,683,820	-	-	-
Travel	5,000	-	-	-
Computers	64,280	-	-	2,051,283
Other purchased services (400-500 series)	157,192	-	-	637,098
Other objects	18,815	-	-	78,301
Total instruction	<u>32,220,191</u>	<u>3,669</u>	<u>322,572</u>	<u>6,300,501</u>
Support services:				
Salaries of supervisors of instruction	456,808	-	-	229,633
Salaries of principals/assistant principals	265,501	-	-	-
Salaries of other professional staff	3,519,378	-	-	-
Salaries of secretarial & clerical staff	255,706	-	-	10,859
Other Salaries	1,193,878	-	14,000	963,133
Family liaisons/community involvement specialist	109,000	-	-	-
Facilitator/math/literacy coaches salary	1,606,345	-	-	-
Personal services-employee benefits	9,333,355	-	47,119	564,981
Purchased professional - educational services	29,348,455	-	1,500	-
Purchased professional and technical services	1,029,246	-	-	1,116,992
Contracted Services - Transportation	607,807	-	-	-
Other purchased services (400-500 series)	89,322	-	-	248,504
Rentals	249,867	-	-	-
Travel	54,171	-	-	-
Computers	162,310	-	-	-
Supplies and materials	306,219	-	-	261,007
Indirect costs	368,896	-	-	-
Other objects	-	-	-	941
Total support services	<u>48,956,264</u>	<u>-</u>	<u>62,619</u>	<u>3,396,050</u>
Facilities acquisition and construction services:				
Instructional equipment	64,207	-	-	203,302
Noninstructional equipment	8,724	-	-	8,617
Total facilities acquisition and construction services	<u>72,931</u>	<u>-</u>	<u>-</u>	<u>211,919</u>
Total expenditures	<u>81,249,386</u>	<u>3,669</u>	<u>385,191</u>	<u>9,908,470</u>
Other Financing (Uses)				
Transfer in from General Fund	535,172	-	-	-
Transfer out to school based budget (General Fund)	-	-	-	(4,787,436)
Total other financing (uses)	<u>535,172</u>	<u>-</u>	<u>-</u>	<u>(4,787,436)</u>
Total Outflows	<u>80,714,214</u>	<u>3,669</u>	<u>385,191</u>	<u>14,695,906</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

No Child Left Behind (NCLB)					
Title I - SIA - Part A	InnovateNJ Summer Grant	Title II - Part A	Title III - Part A	Title III - Immigrant	Totals 2017
\$ 475,830	\$ 31,310	\$ 2,714,936	\$ 1,086,270	\$ 118,250	\$ 29,326,387
-	-	-	-	-	70,663,564
-	-	-	-	-	235,625
<u>475,830</u>	<u>31,310</u>	<u>2,714,936</u>	<u>1,086,270</u>	<u>118,250</u>	<u>100,225,576</u>
7,196	11,200	-	342,026	-	19,207,992
-	-	-	-	-	6,958,828
-	-	-	-	-	20,389
-	-	-	-	-	16,212
18,000	-	2,000	-	-	793,340
114,482	-	6,418	161,694	95,296	2,688,108
-	-	-	-	-	224,587
-	-	-	-	-	6,683,820
-	-	-	-	-	5,000
292,793	-	-	426	-	2,408,782
9,429	15,809	5,239	-	10,850	835,617
4,107	-	-	-	-	101,223
<u>446,007</u>	<u>27,009</u>	<u>13,657</u>	<u>504,146</u>	<u>106,146</u>	<u>39,943,898</u>
-	-	-	-	-	686,441
-	-	-	-	-	265,501
-	-	-	-	-	3,519,378
-	-	-	-	-	266,565
238	3,195	58,920	32,960	-	2,266,324
-	-	-	-	-	109,000
-	-	-	-	-	1,606,345
973	1,106	4,508	28,687	-	9,980,729
-	-	-	385,814	-	29,735,769
12,000	-	1,731,426	-	-	3,889,664
-	-	-	-	-	607,807
-	-	219,174	9,260	3,108	569,368
-	-	-	-	-	249,867
-	-	-	-	-	54,171
-	-	-	-	-	162,310
1,485	-	666,568	125,403	8,996	1,369,678
-	-	-	-	-	368,896
-	-	-	-	-	941
<u>14,696</u>	<u>4,301</u>	<u>2,680,596</u>	<u>582,124</u>	<u>12,104</u>	<u>55,708,754</u>
15,127	-	20,683	-	-	303,319
-	-	-	-	-	17,341
<u>15,127</u>	<u>-</u>	<u>20,683</u>	<u>-</u>	<u>-</u>	<u>320,660</u>
<u>475,830</u>	<u>31,310</u>	<u>2,714,936</u>	<u>1,086,270</u>	<u>118,250</u>	<u>95,973,312</u>
-	-	-	-	-	535,172
-	-	-	-	-	(4,787,436)
-	-	-	-	-	(4,252,264)
<u>475,830</u>	<u>31,310</u>	<u>2,714,936</u>	<u>1,086,270</u>	<u>118,250</u>	<u>100,225,576</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

JERSEY CITY PUBLIC SCHOOLS
Special Revenue Fund
Combining Schedules of Program Revenues and Expenditures - Budgetary Basis
for the Fiscal Year Ended June 30, 2017

	Total Brought Forward (Ex. E-1b)	IDEA Part B	IDEA Preschool	Career and Technical Education - Perkins
REVENUES:				
Federal sources	\$ -	\$ 8,513,353	\$ 148,770	\$ 146,316
State sources	1,412,998	-	-	-
Private sources	235,625	-	-	-
Total revenues	<u>1,648,623</u>	<u>8,513,353</u>	<u>148,770</u>	<u>146,316</u>
EXPENDITURES:				
Instruction:				
Salaries of teachers	518,647	765,059	18,754	-
Other salaries for instruction	37,583	-	-	-
Unused vacation payment to terminated/retired staff	-	-	-	-
Purchased professional - educational services	16,212	-	-	-
Purchased professional and technical services	-	297,984	-	-
General supplies	87,423	599,633	81,580	130,871
Textbooks	-	-	-	-
Tuition	-	5,493,660	-	-
Travel	-	-	-	-
Computers	52,803	11,477	-	-
Other purchased services (400-500 series)	51,501	2,000	-	-
Other objects	-	-	-	-
Total instruction	<u>764,169</u>	<u>7,169,813</u>	<u>100,334</u>	<u>130,871</u>
Support services:				
Salaries of supervisors of instruction	-	42,780	8,040	-
Salaries of principals/assistant principals	-	-	-	-
Salaries of other professional staff	-	-	-	-
Salaries of secretarial & clerical staff	3,067	-	-	-
Other Salaries	13,920	275,719	17,630	14,000
Family liaisons/community involvement specialist	-	-	-	-
Facilitator/math/literacy coaches salary	-	-	-	-
Personal services-employee benefits	152,881	342,524	16,312	1,071
Purchased professional - educational services	92,365	-	-	-
Purchased professional and technical services	263,299	189,250	-	-
Contracted Services - Transportation	-	-	-	-
Other purchased services (400-500 series)	64,588	9,275	-	374
Rentals	-	-	-	-
Travel	-	-	-	-
Computers	-	162,001	-	-
Supplies and materials	202,563	41,249	-	-
Indirect costs	73,239	280,742	4,144	-
Other objects	-	-	-	-
Total support services	<u>865,922</u>	<u>1,343,540</u>	<u>46,126</u>	<u>15,445</u>
Facilities acquisition and construction services:				
Instructional equipment	9,808	-	2,310	-
Noninstructional equipment	8,724	-	-	-
Total facilities acquisition and construction services	<u>18,532</u>	<u>-</u>	<u>2,310</u>	<u>-</u>
Total expenditures	<u>1,648,623</u>	<u>8,513,353</u>	<u>148,770</u>	<u>146,316</u>
Other Financing (Uses)				
Transfer in from General Fund	-	-	-	-
Transfer out to school based budget (General Fund)	-	-	-	-
Total other financing (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Outflows	<u>1,648,623</u>	<u>8,513,353</u>	<u>148,770</u>	<u>146,316</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

School Improvement Grant	21st Century Community Learning Center	Preschool Education Aid	Nonpublic Textbooks	Nonpublic Nursing	Total Carried Forward
\$ 570,817	\$ 435,769	\$ -	\$ -	\$ -	\$ 9,815,025
-	-	68,653,106	220,918	376,542	70,663,564
-	-	-	-	-	235,625
<u>570,817</u>	<u>435,769</u>	<u>68,653,106</u>	<u>220,918</u>	<u>376,542</u>	<u>80,714,214</u>
168,516	134,260	15,097,709	-	-	16,702,945
13,094	9,331	6,845,542	-	-	6,905,550
-	-	20,389	-	-	20,389
-	-	-	-	-	16,212
2,500	-	-	-	-	300,484
34,342	30,180	160,557	-	-	1,124,586
-	-	-	220,918	-	220,918
-	-	1,190,160	-	-	6,683,820
-	-	5,000	-	-	5,000
-	-	-	-	-	64,280
53,775	-	49,916	-	-	157,192
1,019	17,657	139	-	-	18,815
<u>273,246</u>	<u>191,428</u>	<u>23,369,412</u>	<u>220,918</u>	<u>-</u>	<u>32,220,191</u>
-	-	405,988	-	-	456,808
-	-	265,501	-	-	265,501
-	-	3,519,378	-	-	3,519,378
-	-	252,639	-	-	255,706
102,851	71,190	698,568	-	-	1,193,878
-	-	109,000	-	-	109,000
-	-	1,606,345	-	-	1,606,345
43,847	16,431	8,760,289	-	-	9,333,355
-	99,533	29,156,557	-	-	29,348,455
125,000	26,280	48,875	-	376,542	1,029,246
-	-	607,807	-	-	607,807
-	15,085	-	-	-	89,322
-	-	249,867	-	-	249,867
-	2,294	51,877	-	-	54,171
-	-	309	-	-	162,310
-	2,757	59,650	-	-	306,219
-	10,771	-	-	-	368,896
-	-	-	-	-	-
<u>271,698</u>	<u>244,341</u>	<u>45,792,650</u>	<u>-</u>	<u>376,542</u>	<u>48,956,264</u>
25,873	-	26,216	-	-	64,207
-	-	-	-	-	8,724
<u>25,873</u>	<u>-</u>	<u>26,216</u>	<u>-</u>	<u>-</u>	<u>72,931</u>
<u>570,817</u>	<u>435,769</u>	<u>69,188,278</u>	<u>220,918</u>	<u>376,542</u>	<u>81,249,386</u>
-	-	535,172	-	-	535,172
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>535,172</u>	<u>-</u>	<u>-</u>	<u>535,172</u>
<u>570,817</u>	<u>435,769</u>	<u>68,653,106</u>	<u>220,918</u>	<u>376,542</u>	<u>80,714,214</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

JERSEY CITY PUBLIC SCHOOLS
Special Revenue Fund
Combining Schedules of Program Revenues and Expenditures - Budgetary Basis
for the Fiscal Year Ended June 30, 2017

	Total Brought Forward (Ex. E-1c)	Nonpublic Auxiliary Services Aid Ch. 192		
		Compensatory Education	English as a Second Language	Home Instruction
REVENUES:				
Federal sources	\$ -	\$ -	\$ -	\$ -
State sources	64,806	770,130	14,086	3,303
Private sources	235,625	-	-	-
Total revenues	<u>300,431</u>	<u>770,130</u>	<u>14,086</u>	<u>3,303</u>
EXPENDITURES:				
Instruction:				
Salaries of teachers	75,931	442,716	-	-
Other salaries for instruction	-	37,583	-	-
Unused vacation payment to terminated/retired staff	-	-	-	-
Purchased professional - educational services	-	16,212	-	-
Purchased professional and technical services	-	-	-	-
General supplies	41,200	7,411	-	-
Textbooks	-	-	-	-
Tuition	-	-	-	-
Travel	-	-	-	-
Computers	2,292	-	-	-
Other purchased services (400-500 series)	12,200	39,301	-	-
Other objects	-	-	-	-
Total instruction	<u>131,623</u>	<u>543,223</u>	<u>-</u>	<u>-</u>
Support services:				
Salaries of supervisors of instruction	-	-	-	-
Salaries of principals/assistant principals	-	-	-	-
Salaries of other professional staff	-	-	-	-
Salaries of secretarial & clerical staff	3,067	-	-	-
Other Salaries	13,920	-	-	-
Family liaisons/community involvement specialist	-	-	-	-
Facilitator/math/literacy coaches salary	-	-	-	-
Personal services-employee benefits	6,874	146,007	-	-
Purchased professional - educational services	89,365	3,000	-	-
Purchased professional and technical services	-	-	11,510	-
Contracted Services - Transportation	-	-	-	-
Other purchased services (400-500 series)	43,723	-	-	3,303
Rentals	-	-	-	-
Travel	-	-	-	-
Computers	-	-	-	-
Supplies and materials	6,270	34,278	-	-
Indirect costs	-	43,622	2,576	-
Other objects	-	-	-	-
Total support services	<u>163,219</u>	<u>226,907</u>	<u>14,086</u>	<u>3,303</u>
Facilities acquisition and construction services:				
Instructional equipment	5,589	-	-	-
Noninstructional equipment	-	-	-	-
Total facilities acquisition and construction services	<u>5,589</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>300,431</u>	<u>770,130</u>	<u>14,086</u>	<u>3,303</u>
Other Financing (Uses)				
Transfer in from General Fund	-	-	-	-
Transfer out to school based budget (General Fund)	-	-	-	-
Total other financing (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Outflows	<u>300,431</u>	<u>770,130</u>	<u>14,086</u>	<u>3,303</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Nonpublic Handicapped Aid Ch. 193					
Examination and Classification	Corrective Speech	Supplementary Instruction	Nonpublic Technology Initiative Aid	Nonpublic Security Aid	Total Carried Forward
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
174,111	31,084	73,635	93,542	188,301	1,412,998
-	-	-	-	-	235,625
<u>174,111</u>	<u>31,084</u>	<u>73,635</u>	<u>93,542</u>	<u>188,301</u>	<u>1,648,623</u>
-	-	-	-	-	518,647
-	-	-	-	-	37,583
-	-	-	-	-	-
-	-	-	-	-	16,212
-	-	-	-	-	-
-	-	-	38,812	-	87,423
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	50,511	-	52,803
-	-	-	-	-	51,501
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>89,323</u>	<u>-</u>	<u>764,169</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	3,067
-	-	-	-	-	13,920
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	152,881
-	-	-	-	-	92,365
160,472	27,596	63,721	-	-	263,299
-	-	-	-	-	-
-	-	-	-	17,562	64,588
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	162,015	202,563
13,639	3,488	9,914	-	-	73,239
-	-	-	-	-	-
<u>174,111</u>	<u>31,084</u>	<u>73,635</u>	<u>-</u>	<u>179,577</u>	<u>865,922</u>
-	-	-	4,219	-	9,808
-	-	-	-	8,724	8,724
<u>-</u>	<u>-</u>	<u>-</u>	<u>4,219</u>	<u>8,724</u>	<u>18,532</u>
174,111	31,084	73,635	93,542	188,301	1,648,623
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
174,111	31,084	73,635	93,542	188,301	1,648,623
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

JERSEY CITY PUBLIC SCHOOLS
Special Revenue Fund
Combining Schedules of Program Revenues and Expenditures - Budgetary Basis
for the Fiscal Year Ended June 30, 2017

	Total Brought Forward (Ex. E-1d)	NJ Achievement Coaches	NJSBAIG Safety Grant	Kids in Need Foundation
REVENUES:				
Federal sources	\$ -	\$ -	\$ -	\$ -
State sources	-	64,806	-	-
Private sources	86,426	-	37,248	2
Total revenues	<u>86,426</u>	<u>64,806</u>	<u>37,248</u>	<u>2</u>
EXPENDITURES:				
Instruction:				
Salaries of teachers	15,730	60,201	-	-
Other salaries for instruction	-	-	-	-
Unused vacation payment to terminated/retired staff	-	-	-	-
Purchased professional - educational services	-	-	-	-
Purchased professional and technical services	-	-	-	-
General supplies	37,488	-	-	2
Textbooks	-	-	-	-
Tuition	-	-	-	-
Travel	-	-	-	-
Computers	2,292	-	-	-
Other purchased services (400-500 series)	12,200	-	-	-
Other objects	-	-	-	-
Total instruction	<u>67,710</u>	<u>60,201</u>	<u>-</u>	<u>2</u>
Support services:				
Salaries of supervisors of instruction	-	-	-	-
Salaries of principals/assistant principals	-	-	-	-
Salaries of other professional staff	-	-	-	-
Salaries of secretarial & clerical staff	3,067	-	-	-
Other Salaries	-	-	-	-
Family liaisons/community involvement specialist	-	-	-	-
Facilitator/math/literacy coaches salary	-	-	-	-
Personal services-employee benefits	1,204	4,605	-	-
Purchased professional - educational services	-	-	-	-
Purchased professional and technical services	-	-	-	-
Contracted Services - Transportation	-	-	-	-
Other purchased services (400-500 series)	3,926	-	37,248	-
Rentals	-	-	-	-
Travel	-	-	-	-
Computers	-	-	-	-
Supplies and materials	4,930	-	-	-
Indirect costs	-	-	-	-
Other objects	-	-	-	-
Total support services	<u>13,127</u>	<u>4,605</u>	<u>37,248</u>	<u>-</u>
Facilities acquisition and construction services:				
Instructional equipment	5,589	-	-	-
Noninstructional equipment	-	-	-	-
Total facilities acquisition and construction services	<u>5,589</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>86,426</u>	<u>64,806</u>	<u>37,248</u>	<u>2</u>
Other Financing (Uses)				
Transfer in from General Fund	-	-	-	-
Transfer out to school based budget (General Fund)	-	-	-	-
Total other financing (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Outflows	<u>86,426</u>	<u>64,806</u>	<u>37,248</u>	<u>2</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

<u>Estate of Aughenbaugh</u>	<u>Rutgers University</u>	<u>Fuel Up Play 60</u>	<u>National Wildlife Federation</u>	<u>Excellence and Equity for Leadership Institute</u>	<u>Total Carried Forward</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	64,806
1,508	850	2,162	90	107,339	235,625
<u>1,508</u>	<u>850</u>	<u>2,162</u>	<u>90</u>	<u>107,339</u>	<u>300,431</u>
-	-	-	-	-	75,931
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
1,508	850	1,262	90	-	41,200
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	2,292
-	-	-	-	-	12,200
-	-	-	-	-	-
<u>1,508</u>	<u>850</u>	<u>1,262</u>	<u>90</u>	<u>-</u>	<u>131,623</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	3,067
-	-	-	-	13,920	13,920
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	1,065	6,874
-	-	-	-	89,365	89,365
-	-	-	-	-	-
-	-	900	-	1,649	43,723
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	1,340	6,270
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>900</u>	<u>-</u>	<u>107,339</u>	<u>163,219</u>
-	-	-	-	-	5,589
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,589</u>
1,508	850	2,162	90	107,339	300,431
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1,508	850	2,162	90	107,339	300,431
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

JERSEY CITY PUBLIC SCHOOLS
Special Revenue Fund
Combining Schedules of Program Revenues and Expenditures - Budgetary Basis
for the Fiscal Year Ended June 30, 2017

	Total Brought Forward (Ex. E-1e)	Pershing LLC	TOBY Donation	Promotions Mechanics
REVENUES:				
Federal sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Private sources	44,959	5,388	5,551	260
Total revenues	<u>44,959</u>	<u>5,388</u>	<u>5,551</u>	<u>260</u>
EXPENDITURES:				
Instruction:				
Salaries of teachers	-	-	-	-
Other salaries for instruction	-	-	-	-
Unused vacation payment to terminated/retired staff	-	-	-	-
Purchased professional - educational services	-	-	-	-
Purchased professional and technical services	-	-	-	-
General supplies	20,213	5,388	5,551	-
Textbooks	-	-	-	-
Tuition	-	-	-	-
Travel	-	-	-	-
Computers	2,292	-	-	-
Other purchased services (400-500 series)	8,269	-	-	-
Other objects	-	-	-	-
Total instruction	<u>30,774</u>	<u>5,388</u>	<u>5,551</u>	<u>-</u>
Support services:				
Salaries of supervisors of instruction	-	-	-	-
Salaries of principals/assistant principals	-	-	-	-
Salaries of other professional staff	-	-	-	-
Salaries of secretarial & clerical staff	-	-	-	-
Other Salaries	-	-	-	-
Family liaisons/community involvement specialist	-	-	-	-
Facilitator/math/literacy coaches salary	-	-	-	-
Personal services-employee benefits	-	-	-	-
Purchased professional - educational services	-	-	-	-
Purchased professional and technical services	-	-	-	-
Contracted Services - Transportation	-	-	-	-
Other purchased services (400-500 series)	3,926	-	-	-
Rentals	-	-	-	-
Travel	-	-	-	-
Computers	-	-	-	-
Supplies and materials	4,670	-	-	260
Indirect costs	-	-	-	-
Other objects	-	-	-	-
Total support services	<u>8,596</u>	<u>-</u>	<u>-</u>	<u>260</u>
Facilities acquisition and construction services:				
Instructional equipment	5,589	-	-	-
Noninstructional equipment	-	-	-	-
Total facilities acquisition and construction services	<u>5,589</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>44,959</u>	<u>5,388</u>	<u>5,551</u>	<u>260</u>
Other Financing (Uses)				
Transfer in from General Fund	-	-	-	-
Transfer out to school based budget (General Fund)	-	-	-	-
Total other financing (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Outflows	<u>44,959</u>	<u>5,388</u>	<u>5,551</u>	<u>260</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Lexus ECO Challenge	Local Project	Stop & Shop A+ Reward	Kean University	Comcast	Total Carried Forward
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
8,053	10,270	214	2,000	9,731	86,426
<u>8,053</u>	<u>10,270</u>	<u>214</u>	<u>2,000</u>	<u>9,731</u>	<u>86,426</u>
-	9,540	-	-	6,190	15,730
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
4,122	-	214	2,000	-	37,488
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	2,292
3,931	-	-	-	-	12,200
-	-	-	-	-	-
<u>8,053</u>	<u>9,540</u>	<u>214</u>	<u>2,000</u>	<u>6,190</u>	<u>67,710</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	3,067	3,067
-	-	-	-	-	-
-	730	-	-	474	1,204
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	3,926
-	-	-	-	-	-
-	-	-	-	-	4,930
-	-	-	-	-	-
-	730	-	-	3,541	13,127
-	-	-	-	-	5,589
-	-	-	-	-	-
<u>8,053</u>	<u>10,270</u>	<u>214</u>	<u>2,000</u>	<u>9,731</u>	<u>86,426</u>
-	-	-	-	-	-
-	-	-	-	-	-
<u>8,053</u>	<u>10,270</u>	<u>214</u>	<u>2,000</u>	<u>9,731</u>	<u>86,426</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

JERSEY CITY PUBLIC SCHOOLS
Special Revenue Fund
Combining Schedules of Program Revenues and Expenditures - Budgetary Basis
for the Fiscal Year Ended June 30, 2017

	Sustainable Jersey Corp.	Subaru Share the Love	Liberty Science Center Summer Camp	Center for Prevention and Counselling
REVENUES:				
Federal sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Private sources	4,759	22,027	8,269	2,500
Total revenues	<u>4,759</u>	<u>22,027</u>	<u>8,269</u>	<u>2,500</u>
EXPENDITURES:				
Instruction:				
Salaries of teachers	-	-	-	-
Other salaries for instruction	-	-	-	-
Unused vacation payment to terminated/retired staff	-	-	-	-
Purchased professional - educational services	-	-	-	-
Purchased professional and technical services	-	-	-	-
General supplies	89	12,512	-	208
Textbooks	-	-	-	-
Tuition	-	-	-	-
Travel	-	-	-	-
Computers	-	-	-	2,292
Other purchased services (400-500 series)	-	-	8,269	-
Other objects	-	-	-	-
Total instruction	<u>89</u>	<u>12,512</u>	<u>8,269</u>	<u>2,500</u>
Support services:				
Salaries of supervisors of instruction	-	-	-	-
Salaries of principals/assistant principals	-	-	-	-
Salaries of other professional staff	-	-	-	-
Salaries of secretarial & clerical staff	-	-	-	-
Other Salaries	-	-	-	-
Family liaisons/community involvement specialist	-	-	-	-
Facilitator/math/literacy coaches salary	-	-	-	-
Personal services-employee benefits	-	-	-	-
Purchased professional - educational services	-	-	-	-
Purchased professional and technical services	-	-	-	-
Contracted Services - Transportation	-	-	-	-
Other purchased services (400-500 series)	-	3,926	-	-
Rentals	-	-	-	-
Travel	-	-	-	-
Computers	-	-	-	-
Supplies and materials	4,670	-	-	-
Indirect costs	-	-	-	-
Other objects	-	-	-	-
Total support services	<u>4,670</u>	<u>3,926</u>	<u>-</u>	<u>-</u>
Facilities acquisition and construction services:				
Instructional equipment	-	5,589	-	-
Noninstructional equipment	-	-	-	-
Total facilities acquisition and construction services	<u>-</u>	<u>5,589</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>4,759</u>	<u>22,027</u>	<u>8,269</u>	<u>2,500</u>
Other Financing (Uses)				
Transfer in from General Fund	-	-	-	-
Transfer out to school based budget (General Fund)	-	-	-	-
Total other financing (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Outflows	<u>4,759</u>	<u>22,027</u>	<u>8,269</u>	<u>2,500</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Grammy Foundation	Lowes	Autism Awareness	Patterson Family Foundation	American Dairy Farm Association	Total Carried Forward
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
422	4,097	2,833	42	10	44,959
<u>422</u>	<u>4,097</u>	<u>2,833</u>	<u>42</u>	<u>10</u>	<u>44,959</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
422	4,097	2,833	42	10	20,213
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	2,292
-	-	-	-	-	8,269
-	-	-	-	-	-
<u>422</u>	<u>4,097</u>	<u>2,833</u>	<u>42</u>	<u>10</u>	<u>30,774</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	3,926
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	4,670
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,596</u>
-	-	-	-	-	-
-	-	-	-	-	5,589
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,589</u>
422	4,097	2,833	42	10	44,959
-	-	-	-	-	-
-	-	-	-	-	-
<u>422</u>	<u>4,097</u>	<u>2,833</u>	<u>42</u>	<u>10</u>	<u>44,959</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, 2017

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
EXPENDITURES:					
Instruction:					
Salaries of teachers	\$ 15,379,036	\$ 56,992	\$ 15,436,028	\$ 15,097,709	\$ 338,319
Other salaries for instruction	7,220,801	(20,636)	7,200,165	6,845,542	354,623
Unused vacation payment to terminated/retired staff	112,500	(51,895)	60,605	20,389	40,216
General supplies	363,000	676	363,676	160,557	203,119
Tuition	1,190,160	-	1,190,160	1,190,160	-
Travel	-	5,000	5,000	5,000	-
Other purchased services (400-500 series)	130,500	(676)	129,824	49,916	79,908
Other objects	-	1,500	1,500	139	1,361
Total instruction	<u>24,395,997</u>	<u>(9,039)</u>	<u>24,386,958</u>	<u>23,369,412</u>	<u>1,017,546</u>
Support services:					
Salaries of supervisors of instruction	732,368	(7,500)	724,868	405,988	318,880
Salaries of principals/assistant principals	369,601	8,000	377,601	265,501	112,100
Salaries of other professional staff	3,882,435	-	3,882,435	3,519,378	363,057
Salaries of secretarial & clerical staff	462,741	175	462,916	252,639	210,277
Other Salaries	798,258	276	798,534	698,568	99,966
Family liaisons/community involvement specialists	109,629	-	109,629	109,000	629
Facilitator/math/literacy coaches salary	1,826,148	-	1,826,148	1,606,345	219,803
Personal services-employee benefits	9,164,079	14,588	9,178,667	8,760,289	418,378
Purchased professional - educational services	30,474,750	-	30,474,750	29,156,557	1,318,193
Purchased professional and technical services	327,791	-	327,791	48,875	278,916
Contracted Services - Transportation	607,807	-	607,807	607,807	-
Other purchased services (400-500 series)	-	7,204	7,204	-	7,204
Rentals	348,166	-	348,166	249,867	98,299
Travel	156,500	-	156,500	51,877	104,623
Computers	50,000	(2,250)	47,750	309	47,441
Supplies and materials	237,373	(12,204)	225,169	59,650	165,519
Cleaning, repair and maintenance services	2,000	-	2,000	-	2,000
Indirect costs	-	750	750	-	750
Total support services	<u>49,549,646</u>	<u>9,039</u>	<u>49,558,685</u>	<u>45,792,650</u>	<u>3,766,035</u>
Facilities acquisition and construction services					
Instructional equipment	150,000	-	150,000	26,216	123,784
Noninstructional equipment	50,000	-	50,000	-	50,000
Total facilities acquisition and construction services	<u>200,000</u>	<u>-</u>	<u>200,000</u>	<u>26,216</u>	<u>173,784</u>
Total expenditures	<u>\$ 74,145,643</u>	<u>\$ -</u>	<u>\$ 74,145,643</u>	<u>\$ 69,188,278</u>	<u>\$ 4,957,365</u>

Total revised 2016-17 Preschool Education Aid	\$ 68,422,722
Add: 2015-16 Actual Carryover - Preschool Education Aid	10,275,093
Add: Budgeted Transfer from the General Fund 2016-17	535,172
Total Preschool Education Aid funds available for 2016-17 Budget	79,232,987
Less: 2016-17 budgeted Preschool Education Aid (Including prior year budgeted carryover)	(74,145,643)
Available & unbudgeted funds as of June 30, 2017	5,087,344
Add: June 30, 2017 unexpended Preschool Education Aid	4,957,365
2016-17 actual carryover - Preschool Education Aid	<u>\$ 10,044,709</u>

Preschool Education Aid carryover
Budgeted for Preschool Programs 2017-18 \$ 5,087,344

CAPITAL PROJECTS FUND

The capital projects fund is used to account for the acquisition and construction of major facilities and equipment purchases other than those financed by proprietary funds.

JERSEY CITY PUBLIC SCHOOLS
Capital Projects Fund
Summary Schedule of Project Expenditures
for the Fiscal Year Ended June 30, 2017

Project Title/Issue	Approval Date	Ref.	Revised Budgetary Appropriations	GAAP Expenditures to Date		Unexpended Balance June 30, 2017
				Prior Years	Current Year	
In District Local Projects:						
New Public School Number 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
Covert Public School Number 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
Acquire 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 Number 25 (J-441)			1,650,000	1,330,135	-	319,865
Improvements to Dickinson High School (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 Number 41 (J859)			500,000	345,196	-	154,804
A. Harry Moore School (C-497)			5,000,000	4,642,113	-	357,887
			55,852,552	51,223,783	-	4,628,769
Local Projects:						
Solar Panels and Associated Equipment	2009	F-2a	3,603,583	3,573,482	-	30,101
Acquisition of Various Equipment	2011	F-2b	3,000,000	2,229,761	695,714	74,525
			6,603,583	5,803,243	695,714	104,626
District Administered SDA Fund Projects:						
Rehabilitation of Nicolaus Copernicus School Number 25 - School Facility Project	2012	F-2c	1,188,700	1,082,007	207	106,486
Rehabilitation of Nicolaus Copernicus School Number 25 - School Facility Project	2013	F-2d	1,536,100	1,252,625	236,737	46,738
			2,724,800	2,334,632	236,944	153,224
SDA Administered Projects:						
New Construction Frank R. Conwell Public School Number 3 - School Facility Project	1999	F-2e	43,529,023	43,096,846	334,271	97,906
New Construction Frank R. Conwell Middle School Number 4 - School Facility Project	1999	F-2f	52,406,642	51,995,712	322,205	88,725
New Construction Heights Middle School Number 3 - School Facility Project	1999	F-2g	62,226,160	62,200,210	10,509	15,441
Rehabilitation of Lincoln High School (Dr. C. T. Epps Freshman Academy) - School Facility Project	2001	F-2h	19,516,492	19,477,519	38,973	-
New Construction of Public School Number 20 - School Facility Project	2001	F-2i	46,740,151	41,781,174	3,872,913	1,086,064
New Construction of Public School Number 3 - School Facility Project	2001	F-2j	50,505,030	33,075,934	15,805,339	1,623,757
New Construction of Early Childhood Center Number 13 - School Facility Project	2001	F-2k	5,866,929	5,766,972	80,772	19,185
New Construction of Early Childhood Center Number 14 - School Facility Project	2001	F-2l	1,557,859	1,440,554	117,305	-
Restoration of Regional Day School Rear Yard Site - School Facility Project	2015	F-2m	263,938	234,922	29,016	-
			282,612,224	259,069,843	20,611,303	2,931,078
			\$ 347,793,159	\$ 318,431,501	\$ 21,543,961	7,817,697
Reconciliation to Government Fund (GAAP)						
Unexpended in District Local Project, offset by bond proceeds receivable						(4,628,769)
Unexpended Grant balances not recognized as revenue on GAAP Basis						(3,084,302)
Fund Balance per Governmental Funds (GAAP)						\$ 104,626

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, 2017

Revenues and other financing sources	
State sources - SDA Grant	\$ 20,848,247
Total revenues	<u>20,848,247</u>
 Expenditures and other financing uses	
Construction services	20,848,247
Acquisition of various equipment	695,714
Total expenditures	<u>21,543,961</u>
Excess of revenues over expenditures	(695,714)
Fund Balance, July 1	<u>800,340</u>
Fund Balance, June 30	<u><u>\$ 104,626</u></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, 2017

	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>-</u>	<u>3,603,583</u>	<u>3,603,583</u>
Expenditures and other financing uses				
Construction services	3,573,482	-	3,573,482	3,603,583
Total expenditures	<u>3,573,482</u>	<u>-</u>	<u>3,573,482</u>	<u>3,603,583</u>
Excess of revenues over expenditures	<u>\$ 30,101</u>	<u>\$ -</u>	<u>\$ 30,101</u>	<u>\$ -</u>

Additional project information:

Project number	*
Grant date/letter of notification	2009
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, 2017

	Prior Years	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
Transfer from capital outlay	\$ 3,000,000	\$ -	\$ 3,000,000	\$ 3,000,000
Total revenues	<u>3,000,000</u>	<u>-</u>	<u>3,000,000</u>	<u>3,000,000</u>
Expenditures and other financing uses				
Acquisition of various equipment	\$ 2,229,761	\$ 695,714	\$ 2,925,475	3,000,000
Total expenditures	<u>2,229,761</u>	<u>695,714</u>	<u>2,925,475</u>	<u>3,000,000</u>
Excess of revenues over expenditures	<u>\$ 770,239</u>	<u>\$ (695,714)</u>	<u>\$ 74,525</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	*
Percentage completion	100%
Original target completion date	*
Revised target completion date	Complete

* - Information not available

JERSEY CITY PUBLIC SCHOOLS
Capital Projects Fund
Schedule of Project Revenues, Expenditures, Project Balances, and Project Status - Budgetary Basis
Rehabilitation of Nicolaus Copernicus School Number 25 - School Facility Project
for the Fiscal Year Ended June 30, 2017

	Prior Years	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
Transfer from capital outlay	\$ 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	\$ 1,082,007	\$ 207	\$ 1,082,214	\$ 1,188,700
Total expenditures	<u>1,082,007</u>	<u>207</u>	<u>1,082,214</u>	<u>1,188,700</u>
Excess of revenues over expenditures	<u>\$ 106,693</u>	<u>\$ (207)</u>	<u>\$ 106,486</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	91.04%
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 Nicolaus Copernicus School Number 25 - School Facility Project
for the Fiscal Year Ended June 30, 2017

	Prior Years	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
Transfer from capital outlay	\$ 1,536,100	\$ -	\$ 1,536,100	\$ 1,536,100
Total revenues	1,536,100	-	1,536,100	1,536,100
Expenditures and other financing uses				
Construction services	\$ 1,252,625	\$ 236,737	\$ 1,489,362	\$ 1,536,100
Total expenditures	1,252,625	236,737	1,489,362	1,536,100
Excess of revenues over expenditures	\$ 283,475	\$ (236,737)	\$ 46,738	\$ -

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	96.96%
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 Frank R. Conwell Public School Number 3 - School Facility Project
for the Fiscal Year Ended June 30, 2017

	Prior Years	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State sources - SDA Grant	\$ 43,194,752	\$ 334,271	\$ 43,529,023	\$ 43,529,023
Total revenues	<u>43,194,752</u>	<u>334,271</u>	<u>43,529,023</u>	<u>43,529,023</u>
Expenditures and other financing uses				
Construction services	42,616,146	334,271	42,950,417	43,048,323
Acquisition of land	480,700	-	480,700	480,700
Total expenditures	<u>43,096,846</u>	<u>334,271</u>	<u>43,431,117</u>	<u>43,529,023</u>
Excess of revenues over 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	\$ 32,731,425
Additional authorized cost	10,797,598
Revised authorized cost	\$ 43,529,023
Percentage increase over original authorized cost	32.99%
Percentage completion	99.78%
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 Frank R. Conwell Middle School Number 4 - School Facility Project
for the Fiscal Year Ended June 30, 2017

	Prior Years	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State sources - SDA Grant	\$ 52,084,436	\$ 322,206	\$ 52,406,642	\$ 52,406,642
Total revenues	<u>52,084,436</u>	<u>322,206</u>	<u>52,406,642</u>	<u>52,406,642</u>
Expenditures and other financing uses				
Construction services	51,995,712	322,205	52,317,917	52,406,642
Acquisition of land	-	-	-	-
Total expenditures	<u>51,995,712</u>	<u>322,205</u>	<u>52,317,917</u>	<u>52,406,642</u>
Excess of revenues over expenditures	<u>\$ 88,724</u>	<u>\$ 1</u>	<u>\$ 88,725</u>	<u>\$ -</u>

Additional project information:

Project number	2390-N02-99-0228
Grant date/letter of notification	1999
Original authorized cost	\$ 45,228,739
Additional authorized cost	7,177,903
Revised authorized cost	\$ 52,406,642
Percentage increase over original authorized cost	15.87%
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 Heights Middle School Number 3 - School Facility Project
for the Fiscal Year Ended June 30, 2017

	Prior Years	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State sources - SDA Grant	\$ 62,205,652	\$ 20,508	\$ 62,226,160	\$ 62,226,160
Total revenues	<u>62,205,652</u>	<u>20,508</u>	<u>62,226,160</u>	<u>62,226,160</u>
Expenditures and other financing uses				
Construction services	57,887,247	10,509	57,897,756	57,913,197
Acquisition of land	4,312,963	-	4,312,963	4,312,963
Total expenditures	<u>62,200,210</u>	<u>10,509</u>	<u>62,210,719</u>	<u>62,226,160</u>
Excess of revenues over expenditures	<u>\$ 5,442</u>	<u>\$ 9,999</u>	<u>\$ 15,441</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	14,920,558
Revised authorized cost	\$ 62,226,160
Percentage increase over original authorized cost	31.54%
Percentage completion	99.98%
Original target completion date	*
Revised target completion date	*

* - Information not available

JERSEY CITY PUBLIC SCHOOLS
Capital Projects Fund
Schedule of Project Revenues, Expenditures, Project Balances, and Project Status - Budgetary Basis
Rehabilitation of Lincoln High School (Dr. C. T. Epps Freshman Academy) - School Facility Project
for the Fiscal Year Ended June 30, 2017

	Prior Years	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State sources - SDA Grant	\$ 19,477,519	\$ 38,973	\$ 19,516,492	\$ 19,516,492
Total revenues	<u>19,477,519</u>	<u>38,973</u>	<u>19,516,492</u>	<u>19,516,492</u>
Expenditures and other financing uses				
Construction services	19,477,519	38,973	19,516,492	19,516,492
Acquisition of land	-	-	-	-
Total expenditures	<u>19,477,519</u>	<u>38,973</u>	<u>19,516,492</u>	<u>19,516,492</u>
Excess of revenues over expenditures	<u>\$ -</u>	<u>\$ -</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	6,612,480
Revised authorized cost	\$ 19,516,492

Percentage increase over original authorized cost	51.24%
Percentage completion	100.00%
Original target completion date	*
Revised target completion date	*

* - Information not available

JERSEY CITY PUBLIC SCHOOLS
Capital Projects Fund
Schedule of Project Revenues, Expenditures, Project Balances, and Project Status - Budgetary Basis
New Construction of Public School Number 20 - School Facility Project
for the Fiscal Year Ended June 30, 2017

	Prior Years	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State sources - SDA Grant	\$ 45,738,299	\$ 1,001,852	\$ 46,740,151	\$ 46,740,151
Total revenues	<u>45,738,299</u>	<u>1,001,852</u>	<u>46,740,151</u>	<u>46,740,151</u>
Expenditures and other financing uses				
Construction services	38,447,731	3,872,913	42,320,644	43,406,708
Acquisition of land	3,333,443	-	3,333,443	3,333,443
Total expenditures	<u>41,781,174</u>	<u>3,872,913</u>	<u>45,654,087</u>	<u>46,740,151</u>
Excess of revenues over expenditures	<u>\$ 3,957,125</u>	<u>\$ (2,871,061)</u>	<u>\$ 1,086,064</u>	<u>\$ -</u>

Additional project information:

Project number	2390-190-01-0581
Grant date/letter of notification	2001
Original authorized cost	\$ 42,554,289
Additional authorized cost	4,185,862
Revised authorized cost	\$ 46,740,151
Percentage increase over original authorized cost	9.84%
Percentage completion	97.68%
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, 2017

	Prior Years	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State sources - SDA Grant	\$ 45,478,582	\$ 5,026,448	\$ 50,505,030	\$ 50,505,030
Total revenues	<u>45,478,582</u>	<u>5,026,448</u>	<u>50,505,030</u>	<u>50,505,030</u>
Expenditures and other financing uses				
Construction services	25,922,914	15,805,339	41,728,253	43,352,010
Acquisition of land	7,153,020	-	7,153,020	7,153,020
Total expenditures	<u>33,075,934</u>	<u>15,805,339</u>	<u>48,881,273</u>	<u>50,505,030</u>
Excess of revenues over expenditures	<u>\$ 12,402,648</u>	<u>\$ (10,778,891)</u>	<u>\$ 1,623,757</u>	<u>\$ -</u>

Additional project information:

Project number	2390-x03-01-0587
Grant date/letter of notification	2001
Original authorized cost	\$ 51,770,677
Additional authorized cost	(1,265,647)
Revised authorized cost	\$ 50,505,030
Percentage increase over original authorized cost	-2.44%
Percentage completion	96.78%
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, 2017

	Prior Years	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State sources - SDA Grant	\$ 5,805,342	\$ 61,587	\$ 5,866,929	\$ 5,866,929
Total revenues	<u>5,805,342</u>	<u>61,587</u>	<u>5,866,929</u>	<u>5,866,929</u>
Expenditures and other financing uses				
Construction services	4,015,786	80,772	4,096,558	4,115,743
Acquisition of land	1,751,186	-	1,751,186	1,751,186
Total expenditures	<u>5,766,972</u>	<u>80,772</u>	<u>5,847,744</u>	<u>5,866,929</u>
Excess of revenues over expenditures	<u>\$ 38,370</u>	<u>\$ (19,185)</u>	<u>\$ 19,185</u>	<u>\$ -</u>

Additional project information:

Project number	2390-x13-01-0593
Grant date/letter of notification	2001
Original authorized cost	\$ 7,587,698
Additional authorized cost	(1,720,769)
Revised authorized cost	\$ 5,866,929
Percentage increase over original authorized cost	-22.68%
Percentage completion	99.67%
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, 2017

	Prior Years	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State sources - SDA Grant	\$ 1,493,094	\$ 64,765	\$ 1,557,859	\$ 1,557,859
Total revenues	<u>1,493,094</u>	<u>64,765</u>	<u>1,557,859</u>	<u>1,557,859</u>
Expenditures and other financing uses				
Construction services	1,440,554	117,305	1,557,859	1,557,859
Acquisition of land	-	-	-	-
Total expenditures	<u>1,440,554</u>	<u>117,305</u>	<u>1,557,859</u>	<u>1,557,859</u>
Excess of revenues over expenditures	<u>\$ 52,540</u>	<u>\$ (52,540)</u>	<u>\$ -</u>	<u>\$ -</u>

Additional project information:

Project number	2390-x14-01-0594
Grant date/letter of notification	2001
Original authorized cost	\$ 3,809,358
Additional authorized cost	(2,251,499)
Revised authorized cost	\$ 1,557,859
Percentage increase over original authorized cost	-59.10%
Percentage completion	100%
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
Restoration of Regional Day School Rear Yard Site - School Facility Project
for the Fiscal Year Ended June 30, 2017

	Prior Years	Current Year	Totals	Revised Authorized Cost
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Revenues and other financing sources				
State sources - SDA Grant	\$ 280,335	\$ (16,397)	\$ 263,938	\$ 263,938
Total revenues	<u>280,335</u>	<u>(16,397)</u>	<u>263,938</u>	<u>263,938</u>
Expenditures and other financing uses				
Construction services	234,922	29,016	263,938	263,938
Acquisition of land	-	-	-	-
Total expenditures	<u>234,922</u>	<u>29,016</u>	<u>263,938</u>	<u>263,938</u>
Excess of revenues over expenditures	<u>\$ 45,413</u>	<u>\$ (45,413)</u>	<u>\$ -</u>	<u>\$ -</u>

Additional project information:

Project number	2390-SR1-15-0AEM
Grant date/letter of notification	2015
Original authorized cost	\$ 297,000
Additional authorized cost	(33,062)
Revised authorized cost	\$ 263,938
Percentage increase over original authorized cost	-11.13%
Percentage completion	100%
Original target completion date	*
Revised target completion date	*

* - Information not available

PROPRIETARY FUNDS

Proprietary funds are used to account for district activities that are similar to business operations in the private sector. There are two categories of proprietary funds – enterprise and internal service funds.

Enterprise funds are used to account for the operations that are financed and operated in a manner similar to private business enterprises – where the intent of the district’s board is that the costs of providing goods or services be financed through user charges.

Food Services Fund - This fund provides for the operation of food services in all schools within the school district.

Internal service funds are used to account for the financing of goods or services provided by one department or office to other departments or offices of the district board of education, or to other district boards of education and governmental units, on a cost-reimbursement basis.

Internal Service Fund - Not applicable.

JERSEY CITY PUBLIC SCHOOLS
Enterprise Funds
Statement of Net Position
June 30, 2017

	Enterprise Funds - Major		Enterprise Funds - Nonmajor			Total Enterprise Funds
	Food Service	CASPER	Morning Star	Child Study Team	Enterprise Funds - Nonmajor	
ASSETS						
Current assets:						
Cash and cash equivalents	\$ -	\$ 2,691,677	\$ -	\$ 27,822	\$ 27,822	\$ 2,719,499
Interfund receivable	-	-	69,763	-	69,763	69,763
Intergovernmental receivable:						
State	37,422	-	-	-	-	37,422
Federal	2,376,993	-	-	-	-	2,376,993
Accounts receivable	43,993	57,416	824	-	824	102,233
Inventories	138,955	-	-	-	-	138,955
Total current assets	2,597,363	2,749,093	70,587	27,822	98,409	5,444,865
Capital assets:						
Machinery and equipment	3,604,890	-	-	-	-	3,604,890
Less: accumulated depreciation	(2,600,133)	-	-	-	-	(2,600,133)
Total capital assets	1,004,757	-	-	-	-	1,004,757
Total assets	\$ 3,602,120	\$ 2,749,093	\$ 70,587	\$ 27,822	\$ 98,409	\$ 6,449,622
LIABILITIES						
Current liabilities:						
Interfund payable	\$ 1,467,669	\$ 1,753,162	\$ -	\$ -	\$ -	\$ 3,220,831
Accounts payable	5,242	-	-	-	-	5,242
Accrued salaries and wages	20,293	266,159	39,867	-	39,867	326,319
Unearned revenue	25,863	-	-	-	-	25,863
Compensated absences	38,034	-	-	-	-	38,034
Total current liabilities	1,557,101	2,019,321	39,867	-	39,867	3,616,289
Noncurrent liabilities:						
Compensated absences	148,225	-	-	-	-	148,225
Total noncurrent liabilities	148,225	-	-	-	-	148,225
Total liabilities	1,705,326	2,019,321	39,867	-	39,867	3,764,514
NET POSITION						
Net investment in capital assets	1,004,757	-	-	-	-	1,004,757
Unrestricted	892,037	729,772	30,720	27,822	58,542	1,680,351
Total net position	\$ 1,896,794	\$ 729,772	\$ 30,720	\$ 27,822	\$ 58,542	\$ 2,685,108

JERSEY CITY PUBLIC SCHOOLS
Enterprise Fund
Statement of Revenues, Expenses and Changes in Net Position
for the Fiscal Year Ended June 30, 2017

	Enterprise Funds - Major		Enterprise Funds - Nonmajor			Total Enterprise Funds
	Food Service	CASPER	Morning Star	Child Study Team	Enterprise Funds - Nonmajor	
OPERATING REVENUES						
Charges for services:						
Sales - reimbursable programs	\$ 576,679	\$ -	\$ -	\$ -	\$ -	\$ 576,679
Sales - non-reimbursable programs	355,193	-	-	-	-	355,193
Tuition fees	-	3,483,359	268,047	-	268,047	3,751,406
Total operating revenues	931,872	3,483,359	268,047	-	268,047	4,683,278
OPERATING EXPENSES						
Cost of sales - reimbursable programs	7,689,080	-	-	-	-	7,689,080
Cost of sales - non-reimbursable programs	73,949	-	-	-	-	73,949
Salaries and wages	4,855,593	3,597,578	212,541	-	212,541	8,665,712
Employee benefits	1,319,471	369,134	27,216	-	27,216	1,715,821
Purchased prof. and educ. services	209,131	29,337	-	-	-	238,468
Other purchased services	67,244	-	-	-	-	67,244
Supplies and materials	63,307	160,027	-	-	-	223,334
Depreciation expense	113,289	-	-	-	-	113,289
Total operating expenses	14,391,064	4,156,076	239,757	-	239,757	18,786,897
Operating (loss) income	(13,459,192)	(672,717)	28,290	-	28,290	(14,103,619)
Nonoperating revenues:						
State sources:						
State school lunch program	138,782	-	-	-	-	138,782
Federal sources:						
School breakfast program	5,013,071	-	-	-	-	5,013,071
National school lunch program	6,897,607	-	-	-	-	6,897,607
National school snack program	274,269	-	-	-	-	274,269
Health Hunger-Free Kids Act	145,966	-	-	-	-	145,966
Commodity Supplemental Food Program	754,991	-	-	-	-	754,991
Fruits and vegetables	138,572	-	-	-	-	138,572
HealthierUS School Challenge Grant	16,000	-	-	-	-	16,000
National school lunch program - Equipment assistance grant	4,000	-	-	-	-	4,000
Total nonoperating revenues	13,383,258	-	-	-	-	13,383,258
Change in net position	(75,934)	(672,717)	28,290	-	28,290	(720,361)
Net position, July 1	1,972,728	1,402,489	2,430	27,822	30,252	3,405,469
Net position, June 30	1,896,794	729,772	30,720	27,822	58,542	2,685,108

JERSEY CITY PUBLIC SCHOOLS
Enterprise Fund
Statement of Cash Flows
for the Fiscal Year Ended June 30, 2017

	Enterprise Funds - Major		Enterprise Funds - Nonmajor		Total
	Food Service	CASPER	Morning Star	Enterprise Funds - Nonmajor	Enterprise Funds
Cash flows from operating activities:					
Receipts from customers	\$ 905,605	\$ 3,531,152	\$ 267,852	\$ 267,852	\$ 4,704,609
Payments to employees for salaries and benefit:	(6,167,009)	(3,955,465)	(214,992)	(214,992)	(10,337,466)
Payments to suppliers for goods and services	(7,555,048)	312,248	(159,135)	(159,135)	(7,401,935)
Net cash (used) by operating activities	(12,816,452)	(112,065)	(106,275)	(106,275)	(13,034,792)
Cash flows from non-capital financing activities:					
Cash received from state sources	137,168	-	-	-	137,168
Cash received from federal sources	12,693,504	-	-	-	12,693,504
Net cash provided by non-capital financing activities	12,830,672	-	-	-	12,830,672
Cash flows from capital and related financing activities:					
Acquisition of capital assets	(14,220)	-	-	-	(14,220)
Net cash (used) by capital and related financing activities	(14,220)	-	-	-	(14,220)
Net (decrease) in cash and cash equivalents	-	(112,065)	(106,275)	(106,275)	(218,340)
Cash and cash equivalents, July 1	-	2,803,742	106,275	134,097	2,937,839
Cash and cash equivalents, June 30	-	\$ 2,691,677	-	\$ 27,822	\$ 2,719,499

JERSEY CITY PUBLIC SCHOOLS
Enterprise Fund
Statement of Cash Flows
for the Fiscal Year Ended June 30, 2017

	<u>Enterprise Funds - Major</u>	<u>Enterprise Funds - Nonmajor</u>	<u>Total</u>
	<u>Food Service</u>	<u>Morning Star</u>	<u>Enterprise Funds - Nonmajor</u>
	<u>CASPER</u>		<u>Total</u>
	<u>Enterprise Funds</u>	<u>Enterprise Funds</u>	<u>Enterprise Funds</u>
	\$ (13,459,192)	\$ 28,290	\$ (14,103,619)
	\$ (672,717)	\$ 28,290	\$ (644,427)
Reconciliation of operating income (loss) income to net cash (used) by operating activities:			
Operating (loss) income	113,289	-	113,289
Adjustment to reconcile operating (loss) income to net cash (used) by operating activities	754,991	-	754,991
Depreciation	-	-	-
Food distribution program	-	(69,763)	(69,763)
(Increase) in interfund receivable	-	-	-
Decrease in local intergovernmental receivable	78,209	-	78,209
(Increase) in accounts receivable	(26,267)	(195)	(26,462)
Decrease in inventories	46,003	-	46,003
Increase (decrease) in interfund payable	391,036	(89,372)	301,664
(Decrease) in accounts payable	(511,869)	-	(511,869)
Increase in accrued salaries	19,065	24,765	43,830
(Decrease) in unearned income	(132,498)	-	(132,498)
(Decrease) in compensated absences	(11,010)	-	(11,010)
Total adjustments	<u>642,740</u>	<u>(134,565)</u>	<u>508,175</u>
	560,652	(134,565)	426,087
Net cash (used) by operating activities	\$ (12,816,452)	\$ (106,275)	\$ (13,034,792)
	\$ (112,065)	\$ (106,275)	\$ (218,340)
Noncash capital financing activities:			
Food distribution program	\$ 754,991	\$ -	\$ 754,991

JERSEY CITY PUBLIC SCHOOLS
Internal Service Fund
Statement of Net Position
June 30, 2017

	Self- Insurance	Regional Day School	Total
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 10,795,567	\$ 2,109,831	\$ 12,905,398
Intergovernmental receivable:			
Local	-	309,427	309,427
Total current assets	10,795,567	2,419,258	13,214,825
Capital assets:			
Machinery and equipment	-	215,438	215,438
Less: accumulated depreciation	-	(153,148)	(153,148)
Total capital assets	-	62,290	62,290
Total assets	\$ 10,795,567	\$ 2,481,548	\$ 13,277,115
LIABILITIES			
Current liabilities:			
Interfund payable	\$ -	\$ 1,274,865	\$ 1,274,865
Accrued salaries and wages	-	12,973	12,973
Accrued liability for insurance claims	10,795,567	-	10,795,567
Total current liabilities	10,795,567	1,287,838	12,083,405
Total liabilities	10,795,567	1,287,838	12,083,405
NET POSITION			
Net investment in capital assets	-	62,290	62,290
Unrestricted	-	1,131,420	1,131,420
Total net position	\$ -	\$ 1,193,710	\$ 1,193,710

JERSEY CITY PUBLIC SCHOOLS
Internal Service Fund
Statement of Revenues, Expenses and Changes in Net Position
for the Fiscal Year Ended June 30, 2017

	Self- Insurance	Regional Day School	Total
OPERATING REVENUES			
Charges for services:			
Insurance proceeds	\$ 1,279,857	\$ -	\$ 1,279,857
Tuition fees	-	5,338,511	5,338,511
Miscellaneous	-	848,520	848,520
Total operating revenues	<u>1,279,857</u>	<u>6,187,031</u>	<u>7,466,888</u>
OPERATING EXPENSES			
Insurance claims	1,279,857	-	1,279,857
Salaries and wages	-	4,780,267	4,780,267
Employee benefits	-	1,641,917	1,641,917
Purchased prof. and educ. services	-	148,529	148,529
Other purchased services	-	16,836	16,836
Purchased property services	-	90,840	90,840
Supplies and materials	-	54,531	54,531
Depreciation expense	-	14,089	14,089
Total operating expenses	<u>1,279,857</u>	<u>6,747,009</u>	<u>8,026,866</u>
Change in net position	-	(559,978)	(559,978)
Total net position, July 1	-	1,753,688	1,753,688
Total net position, June 30	<u>\$ -</u>	<u>\$ 1,193,710</u>	<u>\$ 1,193,710</u>

JERSEY CITY PUBLIC SCHOOLS
Internal Service Fund
Statement of Cash Flows
for the Fiscal Year Ended June 30, 2017

	Self- Insurance	Regional Day School	Total
Cash flows from operating activities:			
Receipts from customers	\$ -	\$ 6,378,103	\$ 6,378,103
Other Receipts	5,809,840	848,520	6,658,360
Payments to employees for salaries and benefits	-	(6,438,557)	(6,438,557)
Payments to suppliers for goods and services	-	(333,446)	(333,446)
Payments to insurance	(4,529,983)	-	(4,529,983)
Net cash provided by operating activities	<u>1,279,857</u>	<u>454,620</u>	<u>1,734,477</u>
Net increase in cash and cash equivalents	1,279,857	454,620	1,734,477
Cash and cash equivalents, July 1	9,515,710	1,655,211	11,170,921
Cash and cash equivalents, June 30	<u>\$ 10,795,567</u>	<u>\$ 2,109,831</u>	<u>\$ 12,905,398</u>
Reconciliation of operating (loss) to net cash provided by operating activities:			
Operating (loss)	\$ -	\$ (559,978)	(559,978)
Adjustment to reconcile operating (loss) to net cash provided by operating activities:			
Depreciation	-	14,089	14,089
(Increase) in local intergovernmental receivable	-	(235,273)	(235,273)
(Decrease) increase in interfund payable	-	1,274,865	1,274,865
(Decrease) accounts payable	-	(22,710)	(22,710)
(Decrease) in accrued salaries	-	(16,373)	(16,373)
Increase in accrued liability for insurance claims	1,279,857	-	1,279,857
Total adjustments	<u>1,279,857</u>	<u>1,014,598</u>	<u>2,294,455</u>
Net cash provided by operating activities	<u>\$ 1,279,857</u>	<u>\$ 454,620</u>	<u>\$ 1,734,477</u>

FIDUCIARY FUNDS

Fiduciary funds report assets that are held in a trustee or agency capacity for external parties and that cannot be used to support the government's own programs.

Trust and agency funds are used to account for resources held and administered by a school district when it acts in a fiduciary capacity. Trust funds are used to account for assets held by the district in a trustee capacity. Agency funds are utilized to account for assets held by the district as an agent for individuals or other funds.

Scholarship Trust Fund -

This is an expendable trust fund where both the principal and interest earned may be spent for scholarships to students.

**Unemployment Compensation
Insurance Trust Fund -**

This is an expendable trust fund where both principal and interest may be spent for unemployment compensation claims.

**Workmen's Compensation
Self Insurance Trust Fund -**

This is an expendable trust fund where both principal and interest may be spent for workmen's compensation claims.

Payroll Agency Fund -

This agency fund is used to account for the payroll transactions of the school district.

Student Activity Fund -

This agency fund is used to account for assets being maintained by the District for a student type of organization.

JERSEY CITY PUBLIC SCHOOLS
Trust and Agency Funds
Combining Statement of Fiduciary Net Position
June 30, 2017

	<u>Trust Funds</u>			<u>Agency Funds</u>		
	<u>Private Purpose Scholarship</u>	<u>Unemployment Compensation Insurance</u>	<u>Total Trust Fund</u>	<u>Student Activity</u>	<u>Payroll</u>	<u>Total Agency Fund</u>
ASSETS						
Cash and cash equivalents	\$ 592,177	\$ 1,132,560	\$ 1,724,737	\$ 487,987	\$ 47,813,067	\$ 48,301,054
Total assets	<u>\$ 592,177</u>	<u>\$ 1,132,560</u>	<u>\$ 1,724,737</u>	<u>\$ 487,987</u>	<u>\$ 47,813,067</u>	<u>\$ 48,301,054</u>
LIABILITIES						
Liabilities:						
Accounts payable	\$ -	\$ 182,783	\$ 182,783	\$ -	\$ -	\$ -
Payroll deductions and withholdings payable	-	-	-	-	3,104,424	3,104,424
Summer escrow payroll payable	-	-	-	-	43,372,143	43,372,143
Interfund payable	-	-	-	-	1,336,500	1,336,500
Due to student groups	-	-	-	487,987	-	487,987
Total liabilities	<u>-</u>	<u>182,783</u>	<u>182,783</u>	<u>\$ 487,987</u>	<u>\$ 47,813,067</u>	<u>\$ 48,301,054</u>
NET POSITION						
Reserved for scholarships	592,177	-	592,177			
Held in trust for unemployment claims	-	949,777	949,777			
Total net position	<u>\$ 592,177</u>	<u>\$ 949,777</u>	<u>\$ 1,541,954</u>			

JERSEY CITY PUBLIC SCHOOLS
Trust Funds
Combining Statement of Changes in Fiduciary Net Position
for the Fiscal Year Ended June 30, 2017

	Trust Funds		Total Trust Fund
	Private Purpose Scholarship	Unemployment Compensation Insurance	
ADDITIONS			
Plan member contributions	\$ -	\$ 761,645	\$ 761,645
Fundraising donation	61,248	-	61,248
Total additions	61,248	761,645	822,893
DEDUCTIONS			
Scholarships awarded	14,950	-	14,950
Unemployment claims	-	867,350	867,350
Total deductions	14,950	867,350	882,300
Changes in net assets	46,298	(105,705)	(59,407)
Net position, July 1	545,879	1,055,482	1,601,361
Net position, June 30	\$ 592,177	\$ 949,777	\$ 1,541,954

JERSEY CITY PUBLIC SCHOOLS
Student Activity Agency Fund
Statement of Cash Receipts and Cash Disbursements
for the Fiscal Year Ended June 30, 2017

	<u>Balance, June 30, 2016</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Balance, June 30, 2017</u>
ELEMENTARY SCHOOLS				
Public School				
Number 3	\$ 18,504	\$ 60,575	\$ 72,563	\$ 6,516
Number 5	5,199	24,470	22,996	6,673
Number 6	10,042	27,123	28,837	8,328
Number 8	6,576	11,057	12,362	5,271
Number 11	12,026	25,870	26,627	11,269
Number 12	90	5,318	4,193	1,215
Number 14	1,160	914	-	2,074
Number 15	8,451	15,790	16,654	7,587
Number 16	11,756	23,900	29,154	6,502
Number 17	4,991	34,086	33,592	5,485
Number 20	8,472	15,234	11,770	11,936
Number 22	2,796	7,697	9,517	976
Number 23	5,008	8,947	11,202	2,753
Number 24	2,517	30,458	32,409	566
Number 25	5,174	11,350	13,614	2,910
Number 27	10,073	87,380	91,736	5,717
Number 28	27,040	21,570	23,183	25,427
Number 29	1,748	8,336	7,907	2,177
Number 30	10,490	10,362	11,751	9,101
Number 31	3,974	6,208	9,722	460
Number 33	957	15,193	15,663	487
Number 34	235	8,665	7,511	1,389
Number 37	8,659	159,931	155,305	13,285
Number 38	980	37,250	36,809	1,421
Number 39	2,352	12,482	13,630	1,204
Number 41	1,470	9,394	7,329	3,535
Total elementary schools	<u>170,740</u>	<u>679,560</u>	<u>706,036</u>	<u>144,264</u>
MIDDLE SCHOOLS				
Academy	2,156	22,518	22,149	2,525
Number 4	7,330	23,898	24,538	6,690
Number 7	2,405	48,513	47,742	3,176
Number 40	75	7,496	6,544	1,027
Total middle schools	<u>11,966</u>	<u>102,425</u>	<u>100,973</u>	<u>13,418</u>

JERSEY CITY PUBLIC SCHOOLS
Student Activity Agency Fund
Statement of Cash Receipts and Cash Disbursements
for the Fiscal Year Ended June 30, 2017

	<u>Balance, June 30, 2016</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Balance, June 30, 2017</u>
SENIOR HIGH SCHOOLS				
McNair Academic	\$ 123,259	\$ 89,820	\$ 103,265	\$ 109,814
William L. Dickinson	114,253	118,279	122,998	109,534
James J. Ferris	24,583	61,224	43,600	42,207
Lincoln	27,526	81,185	82,978	25,733
Liberty	3,658	21,136	17,345	7,449
Henry Synder	8,958	64,971	62,215	11,714
Innovation School	2,999	16,554	10,952	8,601
Infinity Institute	10,013	35,149	33,064	12,098
Total senior high school	<u>315,249</u>	<u>488,318</u>	<u>476,417</u>	<u>327,150</u>
ATHLETIC				
Combined Athletic Account	<u>-</u>	<u>204,759</u>	<u>204,759</u>	<u>-</u>
Total athletic	<u>-</u>	<u>204,759</u>	<u>204,759</u>	<u>-</u>
OTHER				
Early Child Care	2,172	8,236	8,521	1,887
Regional Day School	889	3,887	3,603	1,173
Bright Street Academy	262	1,198	1,365	95
Total pre-school	<u>3,323</u>	<u>13,321</u>	<u>13,489</u>	<u>3,155</u>
Total all schools	<u>\$ 501,278</u>	<u>\$ 1,488,383</u>	<u>\$ 1,501,674</u>	<u>\$ 487,987</u>

JERSEY CITY PUBLIC SCHOOLS
Fiduciary Funds
Statement of Cash Receipts and Cash Disbursements
for the Fiscal Year Ended June 30, 2017

	<u>Balance, June 30, 2016</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Balance, June 30, 2017</u>
PAYROLL AGENCY FUND				
Payroll deductions and withholdings payable	\$ 2,987,290	\$ 116,332,836	\$ 116,215,702	\$ 3,104,424
Summer escrow payroll payable	42,361,288	88,412,043	87,401,188	43,372,143
Interfund payable	<u>1,747,525</u>	<u>1,336,500</u>	<u>1,747,525</u>	<u>1,336,500</u>
Total payroll agency fund	<u>\$ 47,096,103</u>	<u>\$ 206,081,379</u>	<u>\$ 205,364,415</u>	<u>\$ 47,813,067</u>

STATISTICA SECTION
(Unaudited)

JERSEY CITY PUBLIC SCHOOLS

**INTRODUCTION TO THE STATISTICAL SECTION
(UNAUDITED)**

<u>CONTENTS:</u>	<u>Page</u>
Financial Trends	290 - 295
<p>These schedules contain trend information to help the reader understand how the district's financial performance and well being have changed over time.</p>	
Revenue Capacity	296 - 299
<p>These schedules contain information to help the reader assess the district's most significant local revenue source, the property tax.</p>	
Debt Capacity	300 - 303
<p>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.</p>	
Demographic and Economic Information	304 - 305
<p>These schedules offer demographic and economic indicators to help the reader understand the environment within which the district's financial activities take place.</p>	
Operating Information	306 - 312
<p>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.</p>	

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports (CAFR) for the relevant year.

FINANCIAL TRENDS

JERSEY CITY PUBLIC SCHOOLS
NET ASSETS BY COMPONENT
LAST TEN FISCAL YEARS
(UNAUDITED)
(accrual basis of accounting)

	Fiscal Year Ended June 30,									
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Governmental activities					(as restated)					
Invested in capital assets, net of related debt	\$ 431,974,880	\$ 424,886,142	\$ 418,719,001	\$ 405,796,278	\$ 319,354,987	\$ 318,243,162	\$ 307,633,917	\$ 326,536,974	\$ 355,272,955	\$ 372,170,067
Restricted	1	1,000,001	1	6,068,175	18,520,312	28,676,410	25,696,437	45,713,022	52,902,178	23,765,064
Unrestricted	(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)	(258,418,388)
Total governmental activities net assets	\$ 409,085,436	\$ 384,780,087	\$ 366,298,346	\$ 368,964,366	\$ 310,183,392	\$ 314,283,621	\$ 296,333,852	\$ 126,166,323	\$ 142,572,485	\$ 137,516,743
Business-type activities										
Invested in capital assets, net of related debt	\$ 740,409	\$ 573,529	\$ 525,984	\$ 447,590	\$ 1,628,298	\$ 1,485,341	\$ 1,352,723	\$ 1,152,229	\$ 1,103,826	\$ 1,004,757
Unrestricted	1,779,935	1,779,935	1,564,345	963,499	449,892	1,112,641	949,524	1,541,447	2,301,643	1,680,351
Total business-type activities net assets	\$ 2,520,344	\$ 2,353,464	\$ 2,090,329	\$ 1,411,089	\$ 2,078,190	\$ 2,597,982	\$ 2,302,247	\$ 2,693,676	\$ 3,405,469	\$ 2,685,108
District-wide										
Invested in capital assets, net of related debt	\$ 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	\$ 373,174,824
Restricted	1	1,000,001	1	6,068,175	18,520,312	28,676,410	25,696,437	45,713,022	52,902,178	23,765,064
Unrestricted	(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)	(256,738,037)
Total district net assets	\$ 411,605,780	\$ 387,133,551	\$ 368,388,675	\$ 370,375,455	\$ 312,261,582	\$ 316,881,603	\$ 298,636,099	\$ 128,859,999	\$ 145,977,954	\$ 140,201,851

Source: District Records

Note: 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 ASSETS
LAST TEN FISCAL YEARS
(UNAUDITED)
(accrual basis of accounting)

	Fiscal Year Ended June 30,									
	2008	2009	2010*	2011 (as restated)	2012 (as restated)	2013	2014	2015	2016	2017
Expenses										
Governmental activities										
Instruction										
Regular	\$ 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	\$ 323,587,496
Special education	93,001,938	93,015,943	73,713,285	63,805,964	70,142,802	72,715,201	77,514,402	84,862,892	92,651,923	106,884,539
Other special instruction	23,297,363	26,700,480	16,269,522	15,804,547	15,987,669	16,798,662	17,531,100	18,385,246	19,222,135	23,732,026
Other instruction	-	4,332,688	4,984,519	3,143,844	3,650,291	4,048,612	4,469,667	4,728,266	5,208,652	5,530,949
Support Services:										
Tuition	-	-	20,121,924	20,097,146	19,923,616	20,478,268	20,681,306	20,477,666	21,232,847	20,062,951
Student & instruction related services	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	135,415,463
General administration	12,581,700	10,566,019	10,626,506	12,256,242	10,605,906	10,774,563	10,385,472	12,429,322	13,600,586	35,220,965
School administrative services	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	13,342,139
Central services	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	10,595,869
Administrative information technology	-	-	2,271,129	3,008,070	4,505,697	3,721,926	3,683,498	3,798,923	4,530,310	4,365,335
Plant operations and maintenance	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	74,735,924
Pupil transportation	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	34,940,362
Special schools	-	-	2,185,517	858,344	600,601	-	1,073,046	1,262,373	1,297,251	2,571,530
Charter schools	-	-	35,982,851	32,616,692	37,638,057	45,805,085	47,635,057	53,200,925	56,632,298	56,690,190
Interest on long-term debt	-	78,565	102,016	151,711	125,044	85,158	44,483	19,524	21,76	-
Total governmental activities expenses	\$ 656,765,676	\$ 643,239,936	\$ 667,384,774	\$ 641,529,361	\$ 667,113,228	\$ 685,729,610	\$ 707,412,798	\$ 747,122,730	\$ 789,072,930	\$ 847,475,738
Business-type activities:										
Food service	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	14,391,064
CASPER program	3,536,357	3,316,087	3,121,316	3,136,496	3,201,840	2,567,456	2,746,764	3,101,230	3,297,169	4,156,076
SES	-	-	-	-	815,280	1,326,610	45,501	-	-	-
Other nonmajor	982,907	1,285,102	1,592,601	1,421,703	1,534,444	313,444	262,222	175,920	212,990	239,757
Total business-type activities expense	\$ 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	\$ 18,786,897
Total district expenses	\$ 672,087,946	\$ 658,858,183	\$ 683,392,867	\$ 657,449,816	\$ 682,396,406	\$ 701,697,108	\$ 724,921,954	\$ 764,870,703	\$ 807,067,368	\$ 866,262,635
Program Revenues										
Governmental activities:										
Charges for services	\$ 87,521	\$ 55,350	\$ 6,022,264	\$ 8,589	\$ 580,629	\$ 145,612	\$ -	\$ 680,227	\$ -	\$ -
Operating grants and contributions	176,425,933	152,255,789	492,506,396	105,560,804	103,171,425	98,697,649	99,873,788	96,277,609	94,245,794	94,636,292
Capital grants and contributions	22,107,372	9,399,166	4,927,542	715,601	3,353,592	3,822,494	7,529,702	26,673,246	29,613,734	20,848,247
Total governmental activities program revenues	\$ 198,620,826	\$ 167,170,305	\$ 503,456,202	\$ 106,384,994	\$ 107,105,646	\$ 102,665,755	\$ 107,403,490	\$ 123,631,082	\$ 123,859,528	\$ 115,484,539
Business-type activities:										
Charges for services	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	931,872
Food service	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	3,483,359
CASPER program	-	-	-	-	903,182	1,261,621	-	-	-	-
SES	1,042,680	1,164,217	1,258,511	1,095,095	58,172	340,749	207,385	101,524	237,478	268,047
Other nonmajor	9,414,698	9,353,782	9,812,738	9,524,377	9,453,533	10,349,704	12,292,276	13,665,299	13,912,548	13,383,258
Operating grants and contributions	15,017,006	15,391,519	15,680,057	15,234,389	14,779,190	16,482,454	18,017,931	18,676,295	18,676,295	18,066,536
Total business-type activities program revenues	\$ 213,637,832	\$ 177,101,824	\$ 519,156,259	\$ 121,319,383	\$ 121,884,836	\$ 119,148,209	\$ 124,615,515	\$ 141,649,013	\$ 142,555,823	\$ 133,551,075
Net (Expense)/Revenue										
Governmental activities	\$ (458,144,850)	\$ (481,529,631)	\$ (163,928,572)	\$ (535,444,367)	\$ (560,007,582)	\$ (583,065,855)	\$ (600,009,308)	\$ (623,491,648)	\$ (665,213,402)	\$ (731,991,199)
Business-type activities	(305,264)	(226,728)	(328,036)	(686,066)	(503,988)	514,956	(297,131)	269,958	681,857	(720,361)
Total district-wide net expense	\$ (458,450,114)	\$ (481,756,359)	\$ (164,256,608)	\$ (536,130,433)	\$ (560,511,570)	\$ (582,548,899)	\$ (600,306,439)	\$ (623,221,690)	\$ (664,531,545)	\$ (732,711,560)

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

	Fiscal Year Ended June 30,									
	2008	2009	2010*	2011 (as restated)	2012 (as restated)	2013	2014	2015	2016	2017
General Revenues and Other Changes in Net Assets										
Governmental activities:										
Property taxes levied for general purposes, net	\$ 82,809,873	\$ 86,122,268	\$ 93,012,049	\$ 102,313,254	\$ 104,359,519	\$ 106,446,719	\$ 108,336,848	\$ 109,961,901	\$ 112,161,139	\$ 114,404,361
Unrestricted grants and contributions	373,342,035	366,033,386	48,506,286	434,124,863	477,334,995	476,265,902	470,037,747	537,215,096	565,463,329	609,040,663
Loss on disposal of capital assets	(1,365,203)	(271,209)	(184,200)	-	-	-	-	-	-	-
Investment earnings	4,394,593	746,600	227,973	186,157	217,660	189,687	55,860	117,392	223,235	136,648
Miscellaneous income	-	4,593,237	3,884,723	1,486,113	4,264,961	4,261,786	3,629,084	5,828,897	3,802,797	3,553,785
Transfers	65,977	-	-	-	-	-	-	(231,416)	(29,936)	-
Special item of revenue	-	-	-	-	-	-	-	4,681,206	-	-
Total governmental activities	459,247,275	457,224,282	145,446,831	538,110,387	586,177,135	587,164,094	582,059,539	657,572,776	681,620,564	726,935,457
Business-type activities:										
Investment earnings	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	53,313	15,632	64,901	6,826	6,309	4,836	1,396	121,471	29,936	-
Total district-wide	459,300,588	457,239,914	145,511,732	538,117,213	586,183,444	587,168,930	582,060,935	657,694,247	681,650,500	726,935,457
Change in Net Assets										
Governmental activities	\$ 1,102,425	\$ (24,305,349)	\$ (18,481,741)	\$ 2,666,020	\$ 26,169,553	\$ 4,100,239	\$ (17,949,769)	\$ 34,081,128	\$ 16,407,162	\$ (5,055,742)
Business-type activities	(251,951)	(211,096)	(263,135)	(679,240)	(497,679)	519,792	(295,735)	391,429	711,793	(720,361)
Total district	850,474	(24,516,445)	(18,744,876)	1,986,780	25,671,874	4,620,031	(18,245,504)	34,472,557	17,118,955	(5,776,103)

Source: District Records

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

- * 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.

JERSEY CITY PUBLIC SCHOOLS
FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(UNAUDITED)

(modified accrual basis of accounting)

	2008	2009	2010	2011 (as restated)	2012	2013	2014	2015	2016	2017
General Fund										
Reserved	\$ 8,478,554	\$ 13,532,275	\$ 2,502,845		\$ 17,824,366	\$ 28,134,577	\$ 25,660,057	\$ 44,394,930	\$ 52,101,838	\$ 23,660,438
Unreserved (Deficit)	10,142,242	(18,166,648)	(12,499,994)	\$ 4,167,108	13,286,197	4,200,097	1,743,946	705,493	-	33,506,903
Restricted				(28,071,154)	-	-	-	-	(14,686,077)	(29,400,725)
Assigned										
Unassigned										
Total general fund	<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>	<u>\$ 27,766,616</u>
All Other Governmental Funds										
Reserved	\$ -	\$ 278,932	\$ -		\$ 695,946	\$ 541,833	\$ 36,380	\$ 1,318,092	\$ 800,340	\$ 104,626
Unreserved (Deficit)	(2,145,238)	(1,737,571)	(6,653,343)	(5,145,114)	(6,029,277)	(6,127,054)	(6,320,368)	(6,480,848)	(6,749,915)	(6,844,312)
Restricted										
Unassigned										
Total all other governmental funds	<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>	<u>\$ (6,739,686)</u>

Source: District Records

Note: This is a ten year schedule. However, Districts are not required by GASB to report years prior to the implementation of Statement 34. The District implemented Statement 34 during fiscal year 2003.

In 2011 the District implemented GASB Statement 54 which requires fund balance to be reported as restricted, committed, assigned, and unassigned.

JERSEY CITY PUBLIC SCHOOLS
CHANGES IN FUND BALANCE, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(UNAUDITED)
(modified accrual basis of accounting)

	Fiscal Year Ended June 30,									
	2008	2009	2010*	2011*	2012	2013	2014	2015	2016	2017
Revenues										
Local tax levy	\$ 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	\$ 114,404,361
Tuition charges	87,521	55,350	49,529	71,587	150,883	89,169	122,200	331,209	242,930	199,739
Interest earnings	2,721,591	746,600	227,973	1,861,577	217,660	189,687	55,860	117,392	223,235	136,648
Miscellaneous	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	3,154,046
Capital leases										
State sources	537,173,120	493,608,046	456,589,867	491,775,226	526,136,882	545,800,638	541,106,716	567,358,758	579,354,174	579,025,437
Federal sources	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	29,210,023
Total revenue	659,167,327	618,049,807	642,726,899	644,258,379	692,853,035	689,773,396	689,585,229	716,309,100	725,894,508	726,130,358
Expenditures										
Instruction										
Regular	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	194,665,255
Special	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	58,545,842
Other special instructor	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	12,705,532
School-sponsored/other instructions		4,365,428	4,735,838	2,617,715	2,984,175	3,286,625	3,557,297	3,480,615	3,702,255	4,039,556
Support Services										
Tuition			20,121,924	20,097,146	19,923,616	20,478,268	20,566,189	20,477,666	21,078,799	19,826,972
Student & instruction related services	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	110,340,614
General administration	11,740,885	10,332,446	9,978,806	10,327,220	9,321,355	9,137,917	8,646,584	9,939,927	10,657,653	10,076,554
School administrator	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	20,800,615
Central services	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	7,928,489
Administrative information technology			2,261,905	2,516,508	5,278,911	3,140,353	2,982,230	2,855,842	3,364,939	3,570,457
Operations and maintenance	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	71,026,000
Student transportation	14,890,487	14,865,232	15,285,008	12,619,166	16,471,410	14,577,283	14,029,546	16,742,642	16,385,726	17,576,590
Employee benefit:			80,524,131	89,139,343	101,174,483	112,657,407	107,957,100	104,254,066	122,131,489	126,394,073
Special schools			2,173,549	666,138	456,519	281,687	786,158	828,632	792,845	839,110
Charter schools			35,982,851	32,616,692	37,638,057	45,805,085	47,635,768	53,200,925	56,632,298	56,690,190
Capital outlay	23,713,387	13,590,254	8,676,318	5,191,828	3,353,592	3,976,607	8,035,155	26,848,381	30,129,578	21,543,961
Debt service:										
Principal		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	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	736,569,610
Excess (Deficiency) of revenue over (under) expenditure:	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)	(10,439,256)
Other Financing sources (uses)										
Capital lease (Non-budgeted)		3,600,000		3,000,000						
Transfers in	26,219,029	1,500,000	1,158,452	4,630,474	9,290,043	4,630,474	4,600,430	4,358,334	6,833,303	5,322,608
Transfers out	(26,153,052)	(1,500,000)	(1,158,452)	(4,630,474)	(9,290,043)	(4,630,474)	(4,600,430)	(4,589,750)	(6,863,289)	(5,322,608)
Total other financing sources (uses)	65,977	3,600,000		3,000,000					(29,936)	
Special Item of Revenue								4,681,206		
Net change in fund balances:	\$ 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)	\$ (10,439,256)
Debt service as a percentage of noncapital expenditures:	0.00%	0.05%	0.00%	0.00%	0.00%	0.00%	0.20%	0.00%	0.00%	0.00%

Source: District Records (GAAP Basis)

Note: This is a ten year schedule. However, Districts are not required by GASB to report years prior to the implementation of Statement 3. The District implemented Statement 34 during fiscal year 2002.

Note: Noncapital expenditures are total expenditures less capital outlay

* - As recommended by the NJ Department of Education, beginning with year ended June 30, 201

- Tuition, Special Schools and Charter Schools expenses are not allocated amongst primary expense classification
- 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 (NJ)
FOR THE LAST TEN FISCAL YEARS
(UNAUDITED)**

Description	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
Tuition	\$ 199,739	\$ 242,930	\$ 331,209	\$ 122,200	\$ 89,169	\$ 150,883	\$ 71,587	\$ 49,529	\$ 55,350	\$ 87,521
Interest on investments	136,648	223,235	117,326	55,710	189,359	217,184	186,157	226,955	744,122	2,721,591
Refund of PY Expenditures	337,217	136,792	582,137	29,733	230,625	579,907	29,885	42,066	2,930,762	-
Transportation	1,864,683	1,431,408	775,226	1,310,159	1,032,387	1,199,161	1,069,870	992,237	-	-
Miscellaneous	952,146	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
Total	\$ 3,490,433	\$ 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

Source: District records

REVENUE CAPACITY

**JERSEY CITY PUBLIC SCHOOLS
ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
FOR THE LAST TEN YEARS
(UNAUDITED)**

*Fiscal Year Ended June 30.	Vacant Land	Residential	Commercial	Industrial	Apartment	Total Assessed Value	Public Utilities	Net Valuation Taxable	Estimated Actual (County Equalized) Value	Total Direct School Tax Rate
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	1.419
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	42,610,940	377,854,085	5,490,234,666	16,691,940	5,506,926,606	21,959,755,761	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
2017	358,534,334	3,340,835,884	1,539,027,480	440,918,360	535,390,530	6,214,706,588	15,291,070	6,229,997,658	26,331,351,048	1.918

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

* - The City of Jersey City converted to a calendar year commencing with the six months ending December 31, 2010. Years prior to this date reported as of June 30.

**JERSEY CITY PUBLIC SCHOOLS
DIRECT AND OVERLAPPING PROPERTY TAXES
PER \$100.00 OF ASSESSED VALUATION
FOR THE LAST TEN YEARS
(UNAUDITED)**

*Assessment Year	Direct Rate	Overlapping Rates		Total Direct and Overlapping Tax Rate
	Jersey City Public Schools	City of Jersey City	Hudson County	
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
2017	1.918	3.811	2.071	7.800

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

* - The City of Jersey City converted to a calendar year commencing with the six months ending December 31, 2010. Years prior to this date reported as of June 30.

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

Taxpayers	2017			2008		
	Taxable Assessed Value	Rank [Optional]	% of Total District Net Assessed Value	Taxable Assessed Value	Rank (Optional)	% of Total District Net Assessed Value
M-C Plaza II & III, LLC	\$ 102,942,500	1	1.65%			
101 Hudson Realty LLC	90,855,800	2	1.46%			
Newport Centre	70,111,500	3	1.13%			
Newport Centre, LLC	58,088,000	4	0.93%			
Mept Newport Twr, LLC - Atlas Group	45,000,000	5	0.72%			
John Hancock Life Ins. -JHUSA	43,215,400	6	0.69%			
70 Columbus Urban Renewal, LLC	36,564,200	7	0.59%			
Wells Reit II - Int'l Financial Tower	35,625,000	8	0.57%	\$ 48,467,300	3	0.81%
Grove Point U.R., LLC	69,024,200	9	1.11%			
RREEP America REIT	30,406,200	10	0.49%			
Mack Cali				37,678,100	5	0.63%
Newport Develop. Co.				208,444,000	1	3.50%
BBV US R.E. Fund				177,572,050	2	2.98%
Evergreen America Corp.				47,242,300	4	0.79%
Public Service Electric and Gas				36,368,100	6	0.61%
Hudson Mall				22,870,300	8	0.38%
Liberty National/New Liberty				25,634,000	7	0.43%
Verizon				22,725,000	9	0.38%
Total	\$ 581,832,800		9.34%	21,851,746	10	0.37%
				\$ 648,852,896		10.90%

Source: Municipal Tax Assessor

* - The City of Jersey City converted to a calendar year commencing with the six months ending December 31, 2010. Years prior to this date reported as of June 30.

**JERSEY CITY PUBLIC SCHOOLS
PROPERTY TAX LEVIES AND COLLECTIONS
FOR THE LAST TEN 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	
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%	-
2017	114,404,361	114,404,361	100.00%	-

Source: District records including the Certificate Schedule of the General Tax Rate

* School taxes are collected by the Municipal Tax Collector. Under New Jersey State Statute, a municipality is required to remit to the school district the entire property tax balance, in the amount voted upon or certified prior to the end of the school year.

DEBT CAPACITY

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

Fiscal Year Ended June 30,	Governmental Activities		Percentage of Personal Income	Per Capita
	Capital Leases	Total District		
2008	\$ -	\$ -	0.00%	40,816
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%	-
2017	-	-	0.00%	-

Sources: Details regarding the District's outstanding liabilities can be found in the notes to the basic financial statements.

Personal income and population data was provided by the U.S. Bureau of the Census, Population Division. These ratios are calculated using personal income and population for the prior calendar year.

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

Fiscal Year Ended June 30,	General Bonded Debt Outstanding			Percentage of Actual Taxable Value of Property	Per Capita
	General Obligation Bonds*	Deductions	Net General Bonded Debt Outstanding		
2008	\$ 110,755,000	\$ -	\$ 110,755,000	1.86%	\$ 462
2009	100,745,000	-	100,745,000	1.69%	415
2010	89,660,000	-	89,660,000	1.52%	361
2011	78,880,000	-	78,880,000	1.35%	311
2012	68,750,000	-	68,750,000	1.18%	267
2013	59,525,000	-	59,525,000	1.02%	229
2014	51,765,000	-	51,765,000	0.87%	197
2015	44,855,000	-	44,855,000	0.75%	170
2016	35,740,000	-	35,740,000	0.59%	135
2017	26,340,000	-	26,340,000	0.42%	(1)

Sources: Debt outstanding data can be found in the notes to the financial statements of the City of Jersey City. Assessed valuations were provided by the Abstract of Ratables, County Board of Taxation. Population is estimated based upon the American Community Surveys published by the US Bureau of Economic Analysis. Per capita is the net general bonded debt outstanding divided by the population of the City of Jersey City.

* The school district general obligation bonds are recorded in the financial statements of the City of Jersey City.

(1) Information was not available at time of the audit.

JERSEY CITY PUBLIC SCHOOLS
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
AS OF JUNE 30, 2017
(UNAUDITED)

	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable ^a</u>	<u>Estimated Share of Direct and Overlapping Debt</u>
Gross Direct Debt of School District (City Issued)	\$ 26,340,000	100.00%	\$ 26,340,000
Gross Overlapping Debt of School District:			
City of Jersey City	455,704,061	100.00%	455,704,061
Jersey City Municipal Utilities Authority	200,511,235	100.00%	200,511,235
Hudson County General Obligation Debt	1,059,660,298	34.24%	362,827,686
Subtotal, overlapping debt			<u>1,019,042,982</u>
Total Direct and Overlapping Debt			<u>\$ 1,045,382,982</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
FOR THE LAST TEN FISCAL YEARS
(UNAUDITED)**

											Year	Equalized Valuation Basis
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017		
Debt limit	\$ 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	\$ 1,787,488,165		
Total Net Debt applicable to limit	116,971,026	106,961,026	95,876,026	90,536,026	78,788,131	68,289,619	57,981,027	53,346,027	35,740,000	26,340,000		
Legal debt margin	\$ 1,410,413,668	\$ 1,618,424,388	\$ 1,694,349,690	\$ 1,650,304,937	\$ 1,621,907,809	\$ 1,431,810,670	\$ 1,404,558,315	\$ 1,438,476,167	\$ 1,561,657,617	\$ 1,761,148,165		
Total net debt applicable to the limit as a % of debt limit	7.66%	6.20%	5.36%	5.20%	4.63%	4.55%	3.96%	3.58%	2.24%	1.47%		
Average equalized valuation of taxable property												
												\$ 22,343,602,064
School borrowing margin (4% of \$22,343,602,064)												
												1,787,488,165
Bonded school debt as of June 30, 2017												
												263,400,000
School borrowing margin available												
												\$ 1,761,148,165

Source: Annual Debt Statements

DEMOGRAPHIC AND ECONOMIC INFORMATION

**JERSEY CITY PUBLIC SCHOOLS
DEMOGRAPHIC AND ECONOMIC STATISTICS
FOR THE LAST TEN YEARS
(UNAUDITED)**

<u>Year Ended December 31,</u>	<u>Population</u>	<u>Personal Income</u>	<u>Total Per Capita Income</u>	<u>Unemployment Rate</u>
2008	239,658	7,472,536,440	31,180	6.2%
2009	242,503	8,088,930,068	33,356	10.9%
2010	248,623	7,153,380,956	28,772	9.6%
2011	253,983	7,743,941,670	30,490	9.5%
2012	257,884	8,283,234,080	32,120	9.3%
2013	259,729	8,386,389,681	32,289	8.3%
2014	262,327	8,591,471,577	32,751	6.3%
2015	264,290	8,666,333,390	32,791	5.7%
2016	264,152	8,829,544,752	33,426	5.0%
2017	(1)	(1)	(1)	4.2%

Sources: Unemployment information provided by the NJ Department of Labor and Workforce Development. Population and per capita income is estimated based upon the American Community Surveys published by the US Bureau of Economic Analysis. Personal income has been estimated based upon the municipal population and per capita personal income presented.

(1) - Information was not available at time of the audit.

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

Employer	2017			2008		
	Employees	Rank (Optional)	Percentage of Total Municipal Employment	Employees	Rank (Optional)	Percentage of Total Municipal Employment
Goldman Sachs & Co., Inc.	3,782	1	2.66%	3,000	2	2.86%
Hudson County Executive Office	2,800	2	1.97%	2,900	3	
Jersey City Public Schools	2,494	3	1.75%	2,692	4	
United States Postal Service	2,200	4	1.55%			0.00%
Pershing LLC / Mellon Bank	2,000	5	1.41%	2,121	5	2.03%
New Jersey City University	1,663	6	1.17%	1,663	8	1.59%
JP Morgan Chase Bank	1,592	7	1.12%	1,833	7	
Citigroup Inc.	1,500	8	1.05%	1,500	11	
Jersey City Medical Center Inc.	1,409	9	0.99%	1,409	12	1.35%
Christ Hospital Health Service	1,200	10	0.84%	1,529	9	1.46%
Deutsche Bank Trust Co. NJ Ltd.	1,200	11	0.84%			
Merrill Lynch & Co., Inc.				4,273	1	4.08%
Lehman Brothers, Inc.				1,863	6	
Morgan Stalnely				1,505	10	
ABN AMRO Incorp.				1,301	13	
	<u>21,840</u>		<u>15.35%</u>	<u>27,589</u>		<u>13.37%</u>

Sources: Hudson County Economic Development Corporation.

OPERATING INFORMATION

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

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Function/Program										
Instruction										
Regular	2,988	3,085	2,939	2,883	2,559	2,612	2,524	2,583	2,555	2,540
Other instruction	701	714	658	652	532	499	501	539	512	509
Support Services:										
Student & instruction related services	234	242	225	206	175	188	182	171	157	156
General administration	83	61	58	62	41	44	45	44	44	44
School administrative services	256	253	245	233	217	222	183	222	219	218
Central services	103	102	103	98	87	90	91	89	87	86
Administrative Information Technology	77	53	73	71	37	40	45	39	42	41
Plant operations and maintenance	752	717	653	622	546	582	548	562	587	584
Pupil transportation	39	39	36	35	34	35	34	31	35	35
Other support services	432	439	424	451	381	409	410	405	405	403
Total	5,665	5,705	5,414	5,313	4,609	4,721	4,563	4,685	4,643	4,616

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	Pupil/Teacher Ratio				Senior High School	Average Daily Enrollment (ADE) ^c	Average Daily Attendance (ADA) ^c	% Change in Average Daily Enrollment	Student Attendance Percentage
					Teaching Staff ^b	Elementary	Middle School	School					
2008	25,902	631,358,909	22,692	-4.39%	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	0.11%	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	01:9.9	01:8.8	01:8.5	27,127	25,455	3.64%	93.84%	
2013	28,169	683,447,845	24,262	7.42%	3,111	01:10.3	01:10.5	01:9.4	26,615	25,541	-1.89%	95.96%	
2014	28,374	685,816,972	24,171	1.19%	3,025	01:11.8	01:11.8	01:10.6	26,393	25,076	-0.83%	95.01%	
2015	29,052	674,442,262	23,215	-3.96%	3,122	01:11.9	01:12.0	01:10.5	29,052	24,556	10.07%	84.52%	
2016	30,532	703,156,080	23,030	-0.80%	3,067	01:11.2	01:10.8	01:9.0	28,325	27,139	-2.50%	95.81%	
2017	30,560	715,025,649	23,397	1.59%	3,049	(1)	(1)	(1)	28,053	26,854	-0.96%	95.73%	

Sources: District records, school report cards

Note: Enrollment based on annual October district count.

- a. Operating expenditures equal total expenditures less debt service and capital outlay.
- b. Teaching staff includes only full-time equivalents of certificated staff.
- c. Average daily enrollment and average daily attendance are obtained from the School Register Summary (SRs).

(1) Information not available at time of the audit

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

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
District Building										
Elementary										
Public School Number 1										
Square Feet	56,230	56,230	56,230	56,230	56,230	56,230	56,230	56,230	56,230	56,230
Capacity (students)	193	193	193	193	193	193	193	193	193	193
Enrollment	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	567	589	589	616	641	603	593	626	627
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	630	614	614	614	642	620	621	662	663
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	857	899	899	836	782	781	781	843	844
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	767	782	782	801	772	772	766	776	777
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	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	797	783	783	802	858	807	834	865	866
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	421	409	409	477	374	323	319	324	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	415	417	417	380	472	508	544	581	582
Public School Number 15										
Square Feet	184,738	184,738	179,590	179,590	184,738	184,738	184,738	184,738	184,738	184,738
Capacity (students)	959	959	959	959	959	959	959	959	959	959
Enrollment	713	621	617	617	627	732	828	881	832	833
Public School Number 16										
Square Feet	61,684	61,684	61,684	61,684	61,684	61,684	61,664	61,664	61,664	61,664
Capacity (students)	358	358	358	358	358	358	358	358	358	358
Enrollment	438	405	296	296	308	281	318	323	430	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	1,120	1,134	1,134	1,198	1,189	1,189	1,217	1,298	1,299
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	601	608	608	637	602	614	617	652	653
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	578	589	589	637	799	719	732	756	757
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	1,470	1,451	1,451	1,384	1,374	1,361	810	1,445	1,446
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	934	942	942	920	874	855	892	880	881
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	716	798	798	836	789	765	751	779	780

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

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
District Building										
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	1,053	1,061	1,061	1,059	1,056	1,038	1,083	1,105	1,106
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	897	891	891	984	975	962	998	1,041	1,042
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	523	528	528	469	389	389	428	379	379
Public School Number 30										
Square Feet	91,129	91,129	93,129	93,129	93,129	93,129	91,129	91,129	91,129	91,129
Capacity (students)	527	527	527	527	527	527	527	527	527	527
Enrollment	791	839	851	851	839	784	770	771	779	780
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	217	224	224	236	224	216	207	220	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	383	398	398	401	378	374	386	409	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	590	555	555	657	576	595	488	526	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	698	715	715	710	647	738	763	820	821
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	961	940	940	923	880	891	868	860	861
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	345	368	368	405	482	403	408	384	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	423	464	464	434	384	244	247	256	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	467	380	380	243	384	380	378	420	420
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	118	118	118	112	112	112	104	106	106
Middle School										
Middle 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	820
Middle 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	837	746	689	689	689	913	897	891	892
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	335	388	388	420	429	444	478	483	483
Academy II										
Square Feet	24,411	-	-	-	-	-	-	-	-	-
Capacity (students)	136	-	-	-	-	-	-	-	-	-
Enrollment	151	-	-	-	-	-	-	-	-	-

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

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
<u>District Building</u>										
<u>High School</u>										
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	2,516	2,347	2,347	2,318	2,011	1,992	2,068	1,983	1,985
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	1,068	966	966	763	747	786	786	848	849
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	1,480	1,555	1,555	1,417	1,305	1,169	1,184	1,200	1,201
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	1,183	1,022	984	929	920	867	857	1,035	1,036
Liberty High School										
Square Feet	18,582	18,582	18,582	18,582	18,852	18,852	18,852	18,852	18,852	18,852
Capacity (students)	179	179	179	179	179	179	179	179	179	179
Enrollment	174	173	187	187	191	208	207	195	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	651	680	680	691	709	704	697	710	711
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										
Infinity Institute										
Square Feet				125,000	125,000	125,000	125,000	125,000	125,000	125,000
Capacity (students)				316	316	316	316	316	316	316
Enrollment				62	119	119	253	262	283	283
<u>Early Childhood Center</u>										
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										
<u>Total School Facilities</u>										
Square Feet	5,092,097	5,067,686	5,064,538	5,189,538	5,194,956	5,194,956	5,192,936	5,192,936	5,192,936	5,192,936
Capacity (students)	26,395	26,259	26,259	26,259	26,259	26,259	26,259	26,259	26,259	26,259
Enrollment	27,179	26,133	25,830	25,854	26,227	25,741	25,431	25,160	26,610	26,635
Elementary School = 28 Middle School = 3 Senior High School = 6 Early Childhood Center = 1										
<u>Other Facilities</u>										
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.	5,338,897	5,314,486	5,311,338	5,436,338	5,441,756	5,441,756	5,439,736	5,439,736	5,439,736	5,439,736

Source: District Facilities Office

**JERSEY CITY PUBLIC SCHOOLS
SCHEDULE OF ALLOWABLE MAINTENANCE EXPENDITURES BY SCHOOL FACILITY (NJ)
FOR THE LAST TEN FISCAL YEARS
(UNAUDITED)**

	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
* School Facilities										
Public School Number 1	151,708	159,523	152,383	152,860	129,259	159,442	143,512	146,934	128,910	130,202
Public School Number 3	318,196	334,590	319,614	320,614	271,113	334,421	301,008	308,186	270,381	273,090
Public School Number 5	400,403	421,032	402,187	403,445	341,157	420,819	378,775	387,807	340,235	343,644
Public School Number 6	401,679	422,374	403,469	404,731	342,244	422,161	379,982	389,043	341,319	344,740
Public School Number 8	456,486	480,004	458,520	459,954	388,941	479,762	431,828	442,125	387,890	391,777
Public School Number 9	249,401	262,250	-	-	-	262,117	235,929	241,554	211,923	214,047
Public School Number 11	281,962	296,489	283,219	284,105	240,241	296,339	266,732	273,092	239,592	241,993
Public School Number 12	233,037	245,043	234,076	234,808	198,555	244,920	220,449	225,706	198,019	200,003
Public School Number 14	320,716	337,239	322,145	323,153	273,260	303,069	303,392	310,626	275,253	275,253
Public School Number 15	498,418	524,096	500,639	502,205	424,668	523,832	458,356	469,286	423,521	427,765
Public School Number 16	166,368	174,939	167,109	167,632	141,797	174,907	157,432	161,186	141,414	142,831
Public School Number 17	415,121	436,508	416,970	418,275	353,696	436,287	392,697	402,061	352,741	356,276
Public School Number 20	180,484	189,782	181,288	181,855	153,778	189,686	170,734	174,806	153,362	154,899
Public School Number 22	456,232	479,737	458,265	459,699	388,725	479,495	431,588	441,879	387,674	391,560
Public School Number 23	477,617	502,223	479,745	481,245	406,945	501,970	451,817	462,591	405,845	409,912
Public School Number 24	319,008	335,443	320,430	321,432	271,805	335,274	301,777	308,972	271,071	273,787
Public School Number 25	358,453	376,920	360,050	361,176	305,413	376,730	339,090	347,176	304,588	307,640
Public School Number 27	255,258	268,409	256,395	257,197	217,488	268,273	241,470	247,227	216,900	219,074
Public School Number 28	368,977	387,987	370,621	371,781	314,381	387,791	349,046	357,369	313,531	316,673
Public School Number 29	178,552	187,751	179,347	179,908	152,132	187,656	168,907	172,935	151,721	153,241
Public School Number 30	245,863	258,530	246,959	247,731	214,081	264,071	237,687	243,355	208,918	211,011
Public School Number 31	99,752	104,891	100,197	100,510	84,992	104,838	94,364	96,614	84,762	85,612
Public School Number 33	82,577	86,831	82,945	83,204	70,358	86,787	78,116	79,979	70,168	70,871
Public School Number 34	380,646	400,257	382,342	383,538	324,323	400,055	360,085	368,671	323,446	326,688
Public School Number 37	365,667	384,506	367,296	368,445	311,560	384,312	345,915	354,163	310,718	313,832
Public School Number 38	326,293	343,103	327,747	328,772	278,012	342,930	308,668	316,028	277,261	280,039
Public School Number 39	341,102	358,675	342,622	343,693	290,630	358,494	322,677	330,371	289,845	292,749
Public School Number 40	357,435	375,850	359,028	360,151	304,547	375,661	338,128	346,191	303,724	306,767
Public School Number 41	388,235	408,237	389,965	391,185	330,789	408,031	367,264	376,022	329,895	333,201
Regional Day	82,523	-	82,891	83,150	70,312	-	-	70,122	70,122	70,825
Middle School Number 4	457,786	481,372	459,826	461,265	390,049	481,128	433,058	443,385	388,995	392,893
Middle School Number 7	442,076	464,852	444,046	445,435	376,663	464,617	418,197	428,169	375,645	379,410
Academy I	175,055	184,074	175,835	176,385	149,153	183,981	165,599	169,548	148,750	150,240
Academy II	-	-	-	-	-	-	-	-	-	56,524
Dickinson High School	960,478	1,009,963	964,756	967,774	818,359	1,009,450	908,597	930,261	816,146	824,327
Lincoln High School	622,266	654,325	625,037	626,993	530,190	653,994	588,654	602,688	528,758	534,058
Ferris High School	761,138	800,353	764,529	766,921	648,514	799,948	720,025	737,192	646,762	653,245
Snyder High School	565,225	594,345	567,743	569,519	481,590	594,045	534,695	547,443	480,289	485,103
Liberty High School	50,862	53,483	51,249	51,249	43,336	53,456	47,426	48,557	42,600	43,027
McNair High School	356,971	375,362	358,562	359,683	304,151	375,173	337,689	345,741	303,329	306,370
Adult High School	89,886	94,517	90,286	90,569	76,585	94,469	85,030	87,058	76,379	77,144
Infinity Institute	337,246	354,621	338,749	339,809	287,345	354,442	319,030	-	-	-
Total School Facilities	13,977,158	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
Other Facilities	-	-	1,490,860	-	957,859	1,468,697	-	-	-	-
Grand Total	\$ 13,977,158	\$ 14,610,486	\$ 15,279,782	\$ 13,832,056	\$ 12,658,996	\$ 16,077,530	\$ 13,135,425	\$ 13,121,997	\$ 11,589,671	\$ 11,762,343

Source: District Records (GAAP Basis)

* School facilities as defined under EFCCA, (N.J.A.C. 6A:26-1.2 and N.J.A.C. 6:24-1.3)

JERSEY CITY PUBLIC SCHOOLS
INSURANCE SCHEDULE
JUNE 30, 2017
(UNAUDITED)

	Coverage	Deductible
New Jersey School Boards Association Insurance Group:		
Property - Blanket Building & Contents	\$ 1,234,699,036	\$ 25,000
Property - Real & 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
Electric 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
Auto 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	1,000,000 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 Lega Liability, Employment Practices Liability	29,000,000	11,000,000
Selective Insurance Company		
Bonds:		
Board Treasurer	2,000,000	
Business Administrator (Luiggi Campana)	2,000,000	
Superintendent (Dr. Marcia Lyles)	2,000,000	
Assistant Treasurer (Sylvia Ullrich)	2,000,000	
Hartford Insurance Company: (Primary Flood Insurance)		
Flood Insurance (A or V prefix)		
123 Cole 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 Avenue (Concession, Restroom, Pressbox)	310,000 Building	25,000
	- Contents	25,000
1 Chapel Avenue (Administrative Building)	500,000 Building	25,000
	40,000 Contents	25,000

Source: District Records

SINGLE AUDIT SECTION

DONOHUE, GIRONDA, DORIA & TOMKINS, LLC

Certified Public Accountants

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EXHIBIT K-1

INDEPENDENT AUDITOR'S 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*

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

We have audited, in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and audit requirements as prescribed by the Office of School Finance, Department of Education, State of New Jersey, the financial statements of governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Jersey City Public Schools, in the County of Hudson, State of New Jersey, as of and for the fiscal year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise of the Jersey City Public School's basic financial statements, and have issued our report thereon dated December 5, 2017.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Jersey City Public Schools' 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 Jersey City Public Schools' internal control. Accordingly, we do not express an opinion on the effectiveness of the Jersey City Public Schools' internal control.

EXHIBIT K-1

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 entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

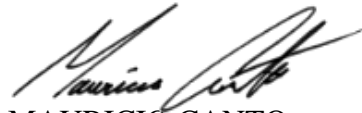
Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Jersey City Public Schools' financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and audit requirements as prescribed by the Office of School Finance, Department of Education, State of New Jersey.

We noted certain matters that we reported to management of the Jersey City Public Schools in a separate auditor's management report dated December 5, 2017 as required by the Division of Finance, Department of Education, State of New Jersey.

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 entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* and audit requirements as prescribed by the Office of School Finance, Department of Education, State of New Jersey in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



MAURICIO CANTO
Certified Public Accountant
Licensed Public School Accountant
No. 2541

Donohue, Gironde, Doria & Tomkins LLC
DONOHUE, GIRONDA, DORIA & TOMKINS, LLC
Certified Public Accountants

Bayonne, New Jersey
December 5, 2017

DONOHUE, GIRONDA, DORIA & TOMKINS, LLC

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EXHIBIT K-2

INDEPENDENT AUDITOR'S 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

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

Compliance

We have audited the Jersey City Public Schools, in the County of Hudson, State of New Jersey compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Compliance Supplement* and the *New Jersey State Aid/Grant Compliance Supplement* that could have a direct and material effect on each of the Jersey City Public Schools' major federal and state programs for the year ended June 30, 2017. The Jersey City Public Schools' major federal and state programs are identified in the Summary of Auditor's Results Section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal and state programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Jersey City Public Schools' 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; the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and *New Jersey OMB's 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's 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 or state program occurred. An audit includes examining, on a test basis, evidence about the Jersey City Public Schools' 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 Jersey City Public Schools' compliance.

Opinion on Each Major Federal Program

In our opinion, the Jersey City Public Schools complied, in all material respects, with the type 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, 2017.

Report on Internal Control Over Compliance

Management of the Jersey City Public Schools is responsible for establishing and maintaining effective internal control over compliance with the type of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Jersey City Public Schools' internal control over compliance with the types of requirements that could have a direct and material effect on each major federal or 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's 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 Jersey City Public Schools' internal control over compliance.

EXHIBIT K-2

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.

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's Circular 15-08. Accordingly, this report is not suitable for any other purpose.



MAURICIO CANTO
Certified Public Accountant
Licensed Public School Accountant
No. 2541



DONOHUE, GIRONDA, DORIA & TOMKINS, LLC
Certified Public Accountants

Bayonne, New Jersey
December 5, 2017

JERSEY CITY PUBLIC SCHOOLS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
for the Fiscal Year Ended June 30, 2017

FEDERAL CFDA NUMBER	FEDERAL FAIN NUMBER	PROGRAM OR AWARD AMOUNT	GRANT PERIOD FROM TO	BALANCE AT JUNE 30, 2016	CASH RECEIVED	BUDGETARY EXPEN- DITURES	ADJUST- MENTS	(ACCOUNTS RECEIVABLE)	BALANCE AT JUNE 30, 2017	
									UNEARNED REVENUE	DUE TO GRANTOR
ENTERPRISE FUND										
U.S. DEPARTMENT OF AGRICULTURE										
PASSED-THROUGH STATE										
DEPARTMENT OF EDUCATION:										
HealthierCS School Challenge Grant										
10.574	*	\$ 16,000	07/01/16	06/30/17	\$ 16,000	\$ (16,000)	\$ -	\$ -	\$ -	\$ -
10.553	171NJ304N1099	5,013,071	07/01/16	06/30/17	4,038,975	(5,013,071)	-	(974,096)	-	-
10.553	1616IN304N1099	5,231,237	07/01/15	06/30/16	1,068,148	-	-	-	-	-
10.555	171NJ304N1099	6,897,607	07/01/16	06/30/17	5,859,880	(6,897,607)	-	(1,307,727)	-	-
10.555	1616IN304N1099	7,209,439	07/01/15	06/30/16	1,423,082	-	-	-	-	-
10.555	171NJ304N1099	2,749,439	07/01/16	06/30/17	223,487	(274,269)	-	(50,782)	-	-
10.555	1616IN304N1099	3,12,723	07/01/15	06/30/16	59,683	-	-	-	-	-
10.555	171NJ304N1099	145,966	07/01/16	06/30/17	118,509	(145,966)	-	(27,457)	-	-
10.555	1616IN304N1099	153,482	07/01/15	06/30/16	(2,357,072)	(72,357,893)	-	(2,360,062)	-	-
10.565	171NJ304N1099	754,991	07/01/16	06/30/17	754,991	(729,128)	-	25,863	-	-
10.565	1616IN304N1099	504,218	07/01/15	06/30/16	(58,581)	(607,689)	-	-	-	-
		158,501			354,991			25,863		
10.579	1616IN354N8103	4,000	07/01/16	06/30/17	4,000	(4,000)	-	-	-	-
10.582	171NJ304L1603	138,572	07/01/16	06/30/17	121,641	(138,572)	-	(16,931)	-	-
					13,448,495	(13,376,974)	-	(2,376,993)	-	-
					13,432,495	(13,360,974)	-	(2,376,993)	-	-
17.250	*	48,000	07/01/13	06/30/14	7,365	(3,669)	-	-	3,696	-
					7,365	(3,669)	-	-	3,696	-
TOTAL U.S. DEPARTMENT OF AGRICULTURE										
TOTAL ENTERPRISE FUND										
SPECIAL REVENUE FUND										
U.S. DEPARTMENT OF LABOR										
PASSED-THROUGH STATE										
DEPARTMENT OF EDUCATION:										
Career Exploration Fifteen Together										
84.002	V002A160031	397,940	07/01/16	06/30/17	349,864	(385,191)	-	(35,327)	-	2,128
84.002	V002A140031	391,880	07/01/14	06/30/15	47,542	(385,191)	-	(3,755)	-	-
					1,222,807			(3,755)		
					15,101,196	(15,203,046)		(2,009,971)		2,128
84.010A	S010A160030	14,069,669	07/01/16	06/30/17	14,597,063	(14,695,906)	33,589 (A)	(1,909,414)	-	-
84.010A	S010A160030	561,200	07/01/16	06/30/17	473,929	(475,830)	-	(99,451)	-	-
84.010A	S010A150030	50,000	07/01/15	06/30/16	2,533	-	-	-	2,533	-
84.010A	S010A150030	31,484	07/01/16	08/31/16	30,204	(31,210)	-	(1,106)	-	-
					15,101,196	(15,203,046)	33,589	(2,009,971)	-	2,128
84.367A	S367A160029	2,837,716	07/01/16	06/30/17	2,896,894	(2,714,936)	-	(242,772)	-	35,580
84.365A	S365A160030	854,600	07/01/16	06/30/17	1,144,791	(1,086,270)	-	(133,866)	-	2,427
84.365A	S365A160030	140,816	07/01/16	06/30/17	78,478	(88,540)	-	(33,892)	-	-
					1,222,807	(1,204,250)	-	(185,729)	-	2,427
84.027	H027A160100	8,128,248	07/01/16	06/30/17	9,860,514	(8,513,353)	-	(649,186)	-	23,031
84.173	H173A160114	182,630	07/01/16	06/30/17	155,936	(148,770)	-	(17,554)	-	-
					10,016,450	(8,662,123)	-	(666,740)	-	23,031
84.048A	V048A160030	344,588	07/01/16	06/30/17	112,933	(146,316)	-	(33,383)	-	-
84.048A	V048A150030	318,138	07/01/15	06/30/16	40,769	(40,769)	7,804 (A)	-	-	-
					145,898	(146,316)	7,804	(33,383)	-	-
84.377A	S377A160031	683,576	09/01/16	08/31/17	32,965	(53,907)	-	(90,614)	-	-
84.377A	S377A150031	845,455	09/01/15	08/31/16	407,246	(407,246)	-	(90,614)	-	409
					387,858	(370,311)	-	(90,614)	-	409
					407,246	(407,246)	-	(90,614)	-	-
84.287C	S287C160030	500,000	09/01/16	08/31/17	277,092	(368,851)	-	(91,759)	-	-
84.287C	S287C150030	481,923	09/01/15	08/31/16	136,742	(662,181)	1,053 (A)	-	-	-
					413,334	(435,769)	1,053	(91,759)	-	-
					31,082,343	(29,322,718)	42,446	(3,360,120)	-	65,375
TOTAL U.S. DEPARTMENT OF EDUCATION										

The accompanying Notes to Schedules of Awards and Financial Assistance are an integral part of this schedule.

JERSEY CITY PUBLIC SCHOOLS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
for the Fiscal Year Ended June 30, 2017

FEDERAL CFDA NUMBER	FEDERAL FUND NUMBER	PROGRAM OR AWARD AMOUNT	GRANT PERIOD FROM TO	BALANCE AT JUNE 30, 2016	CASH RECEIVED	BUDGETARY EXPENDITURES	ADJUSTMENTS	BALANCE AT JUNE 30, 2017		
								(ACCOUNTS RECEIVABLE)	UNEARNED REVENUE	
93.079	*	\$ 2,700	08/01/15 07/31/16	\$ (2,700)	\$ 2,700	\$ -	\$ -	\$ -	\$ -	
				(5,091,618)	31,085,043	(29,326,387)	42,446	(3,360,120)	6,229	
TOTAL SPECIAL REVENUE FUND										
GENERAL FUND										
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES										
PASSED-THROUGH STATE										
DEPARTMENT OF EDUCATION:										
School-Based HIV, STD and Pregnancy Prevention										
93.778	1705NJSMAP	1,001,249	07/01/16 06/30/17	-	991,126	(1,001,249)	-	(10,123)	-	-
93.778	1605NJSMAP	1,938,821	07/01/15 06/30/16	(640,911)	640,911	-	-	(10,123)	-	-
				(643,611)	1,632,037	(1,001,249)	-	(10,123)	-	-
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES										
TOTAL GENERAL FUND										
TOTAL FEDERAL FINANCIAL AWARDS										
				\$ (8,155,180)	\$ 46,149,575	\$ (43,688,610)	\$ 42,446	\$ (5,747,236)	\$ 32,092	\$ 63,375

(A) - This amount represents prior year encumbrances cancelled and reallocated.

* - Not Available

JERSEY CITY PUBLIC SCHOOLS
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
for the Fiscal Year Ended June 30, 2017

GRANT OR STATE PROGRAM NUMBER	GRANT OR PROGRAM AWARD AMOUNT	PROGRAM OR AWARD	STATE GRANT OR PROGRAM NUMBER	STATE GRANT OR PROGRAM TITLE	GRANT PERIOD FROM TO	BALANCE AT JUNE 30, 2016	CARRYOVER (WALKOVER) AMOUNT	CASH RECEIVED	BUDGETARY EXPENDITURES	ADJUSTMENTS	REPAYMENT OF PRIOR YEARS BALANCES	(ACCOUNTS RECEIVABLE)	BALANCE AT JUNE 30, 2017		BUDGETARY RECEIVABLE	MEMO	CUMULATIVE TOTAL EXPENDITURES
													UNAWARDED REVENUE	DUETO GRANTOR			
GENERAL FUND																	
STATE DEPARTMENT OF EDUCATION																	
17-495-034-512-04078	\$ 270,661,365		17-495-034-512-04078	Equitization Aid	07/01/16	\$ -	\$ -	\$ 270,661,365	\$ (270,661,365)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (26,838,110)	\$ 270,661,365
17-495-034-512-04079	2,953,347		17-495-034-512-04079	Equitization Aid	06/30/17	-	2,953,347	(2,953,347)	(2,953,347)	-	-	-	-	-	-	(295,335)	2,953,347
17-495-034-512-04079	18,332,551		17-495-034-512-04079	Special Education Categorical Aid	07/01/16	-	18,332,551	(18,332,551)	(18,332,551)	-	-	-	-	-	-	(1,833,255)	18,332,551
17-495-034-512-04084	11,334,316		17-495-034-512-04084	Security Aid	07/01/16	-	11,334,316	(11,334,316)	(11,334,316)	-	-	-	-	-	-	(1,133,432)	11,334,316
17-495-034-512-04085	114,452,138		17-495-034-512-04085	Adjustment Aid	06/30/17	-	114,452,138	(114,452,138)	(114,452,138)	-	-	-	-	-	-	(11,445,210)	114,452,138
17-495-034-512-04097	306,070		17-495-034-512-04097	Per Pupil Growth Aid	07/01/16	-	306,070	(306,070)	(306,070)	-	-	-	-	-	-	(30,677)	306,070
17-495-034-512-04101	308,600		17-495-034-512-04101	Professional Learning Community Aid	06/30/17	-	308,600	(308,600)	(308,600)	-	-	(2,876,004)	-	-	(30,869)	308,600	
17-495-034-512-04044	2,876,004		17-495-034-512-04044	Extraordinary Aid	07/01/16	(3,097,039)	-	-	-	-	-	-	-	-	-	2,876,004	2,876,004
16-100-034-512-04064	3,097,039		16-100-034-512-04064	Extraordinary Aid	06/30/16	-	3,097,039	(3,097,039)	(3,097,039)	-	-	-	-	-	-	3,097,039	3,097,039
17-495-034-512-04042	21,900,438		17-495-034-512-04042	On-behalf TPAF Post-Retirement Medical Contributions	07/01/16	-	21,900,438	(21,900,438)	(21,900,438)	-	-	-	-	-	-	(21,900,438)	21,900,438
17-495-034-509-4-004	37,687		17-495-034-509-4-004	On-behalf TPAF Long-Term Disability Insurance	07/01/16	-	37,687	(37,687)	(37,687)	-	-	(875,677)	-	-	-	37,687	37,687
17-495-034-509-5-003	17,712,464		17-495-034-509-5-003	Reimbursed TPAF Social Security Contributions	06/30/17	-	16,836,387	(17,712,464)	(17,712,464)	-	-	-	-	-	-	17,712,464	17,712,464
16-100-034-509-5-003	18,938,154		16-100-034-509-5-003	Reimbursed TPAF Social Security Contributions	07/01/15	(2,992,626)	-	2,992,626	(154,866)	-	-	(154,866)	-	-	-	18,938,154	18,938,154
17-495-034-512-04014	136,242		17-495-034-512-04014	Additional Transportation Aid - Nonpublic	07/01/15	(136,242)	-	136,242	-	-	-	-	-	-	-	136,242	136,242
						(6,225,907)	490,864,572	(487,742,206)				(3,906,541)			(41,649,963)		
TOTAL GENERAL FUND																	
SPECIAL REVENUE FUND																	
STATE DEPARTMENT OF EDUCATION																	
17-495-034-512-04086	68,422,722		17-495-034-512-04086	Preschool Education Aid	07/01/16	-	5,722,921	68,422,722	(69,188,278)	-	-	-	-	-	-	(6,844,312)	68,465,357
17-495-034-512-04086	535,172		17-495-034-512-04086	Preschool Education Aid - General Fund Contribution	07/01/15	5,087,344	-	535,172	-	-	-	-	-	-	-	535,172	535,172
16-100-034-512-04086	67,889,148		16-100-034-512-04086	Preschool Education Aid	07/01/15	5,181,749	-	-	-	-	-	-	-	-	-	62,411,804	67,889,148
16-100-034-512-04086	252,521		16-100-034-512-04086	N.J. Nonpublic Aid:	07/01/16	-	252,521	(220,918)	(220,918)	-	-	-	-	-	-	31,603	252,521
16-100-034-512-04064	248,042		16-100-034-512-04064	Nonpublic Textbooks	07/01/15	41,313	-	-	-	-	(41,313)	-	-	-	-	-	248,042
11-100-034-512-04064	291,531		11-100-034-512-04064	Nonpublic Textbooks	06/30/11	82,541	-	-	-	-	-	-	-	-	-	-	291,531
17-100-034-512-04067	852,802		17-100-034-512-04067	Compensatory Education	07/01/15	59,073	-	852,802	(770,130)	-	(59,073)	-	-	-	-	852,802	852,802
16-100-034-512-04067	45,675		16-100-034-512-04067	English as a Second Language	06/30/16	47,849	-	45,675	(14,086)	-	-	-	-	-	-	45,675	45,675
17-100-034-512-04067	3,303		17-100-034-512-04067	Home Instruction	07/01/16	-	-	-	(3,303)	-	(47,849)	-	-	-	-	3,303	3,303
16-100-034-512-04067	5,089		16-100-034-512-04067	Home Instruction	07/01/15	(5,089)	-	5,089	-	-	(3,303)	-	-	-	-	5,089	5,089
						(21,857)	907,566	(787,510)			(1,062,271)				(174,267)		
<i>Total Nonpublic Auxiliary Services Aid Ch. 192</i>																	
17-100-034-512-04066	241,825		17-100-034-512-04066	Nonpublic Handicapped Aid (Ch. 193)	07/01/16	-	241,825	(174,111)	(174,111)	-	-	-	-	-	-	67,714	241,825
16-100-034-512-04066	261,034		16-100-034-512-04066	Examination and Classification	07/01/15	66,936	-	61,845	(31,084)	-	(66,936)	-	-	-	-	-	261,034
17-100-034-512-04066	61,845		17-100-034-512-04066	Corrective Speech	06/30/17	44,487	-	175,373	(73,612)	-	(44,487)	-	-	-	-	61,845	61,845
16-100-034-512-04066	126,237		16-100-034-512-04066	Supplementary Instruction	06/30/16	81,834	-	-	-	-	(81,834)	-	-	-	-	126,237	126,237
						(19,257)	479,443	(278,820)			(19,257)				200,613		
<i>Total Nonpublic Handicapped Aid Ch. 193</i>																	
17-100-034-512-04070	397,440		17-100-034-512-04070	Nonpublic Nursing	06/30/17	-	397,440	(376,542)	(376,542)	-	-	-	-	-	-	20,898	397,440
17-100-034-512-04070	113,906		17-100-034-512-04070	Nonpublic Technology Initiative Aid	07/01/16	38,342	-	113,906	(93,542)	-	(38,342)	-	-	-	-	20,864	113,906
16-100-034-512-0373	115,804		16-100-034-512-0373	Nonpublic Technology Initiative Aid	07/01/15	18,864	-	221,050	(188,301)	-	(18,864)	-	-	-	-	115,804	115,804
17-100-034-512-05-509	112,850		17-100-034-512-05-509	Nonpublic Security Aid	07/01/15	32,248	-	-	-	-	(32,248)	-	-	-	-	112,850	112,850
16-100-034-512-05-509	65,161		16-100-034-512-05-509	NJ Achievement Coaches	09/01/15	-	65,161	(64,800)	(64,800)	-	-	-	-	-	-	355	65,161
						(4,577,995)	561,855,453	(558,943,942)			(430,957)				503,384		
TOTAL STATE DEPARTMENT OF EDUCATION																	
TOTAL SPECIAL REVENUE FUND																	
ENTERPRISE FUND																	
17-100-10335-04023	138,782		17-100-10335-04023	State School Lunch Program	07/01/16	(35,888)	101,360	(138,782)	(138,782)	-	-	(37,422)	-	-	-	-	138,782
16-100-10335-04023	142,181		16-100-10335-04023	State School Lunch Program	06/30/16	(35,888)	23,808	-	-	-	-	-	-	-	-	-	142,181
						(35,888)	137,168	(138,782)	(138,782)	-	-	(37,422)	-	-	-	-	138,782
TOTAL ENTERPRISE FUND																	
DEBT SERVICE FUND																	
17-495-034-512-04017	4,613,338		17-495-034-512-04017	On-behalf Debt Service to Municipality - Type I	07/01/16	-	4,613,338	(4,613,338)	(4,613,338)	-	-	-	-	-	-	-	4,613,338
						-	4,613,338	(4,613,338)	(4,613,338)	-	-	-	-	-	-	-	4,613,338
TOTAL DEBT SERVICE FUND																	

The accompanying Notes to Schedules of Awards and Financial Assistance are an integral part of this schedule.

JERSEY CITY PUBLIC SCHOOLS
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
for the Fiscal Year Ended June 30, 2017

STATE GRANT OR PASS THROUGH GRANT PROGRAM TITLE	GRANT OR STATE PROGRAM NUMBER	PROGRAM OR AWARD AMOUNT	GRANT PERIOD FROM TO	BALANCE AT JUNE 30, 2016	CARRYOVER (WALKOVER) AMOUNT	CASH RECEIVED	BUDGETARY EXPENDITURES	ADJUSTMENTS	REPAYMENT OF PRIOR YEARS BALANCES	(ACCOUNTS RECEIVABLE)	BALANCE AT JUNE 30, 2017		BUDGETARY RECEIVABLE	MEMO CUMULATIVE TOTAL EXPENDITURES
											UNAWARDED REVENUE	DUETO GRANTOR		
CAPITAL PROJECTS FUND														
School Development Authority ("SDA")														
SDA Administered Projects														
New Construction Frank B. Conwell Public School Number 2	2390-201-09-0227	41,529,023	1999	-	-	354,271	(334,271)	-	-	-	-	-	-	41,494,752
New Construction Lincoln High School Number 3	2390-201-09-0227	62,226,160	1999	-	-	310,569	(106,509)	-	-	-	-	-	-	62,119,651
New Construction Heights Middle School Number 3	2390-203-09-0147	19,516,492	2001	-	-	38,973	(38,973)	-	-	-	-	-	-	19,516,492
Rehabilitation of Lincoln High School	2390-070-01-0952	46,740,151	2001	-	-	3,872,913	(3,872,913)	-	-	-	-	-	-	46,654,087
New Construction of Public School Number 20	2390-190-01-0981	50,905,000	2001	-	-	15,805,339	(15,805,339)	-	-	-	-	-	-	48,881,273
New Construction of Public School Number 3	2390-03-01-0387	1,557,459	2001	-	-	117,305	(117,305)	-	-	-	-	-	-	1,557,459
New Construction of Early Childhood Center Number 14	2390-04-01-0994	263,938	2015	-	-	29,016	(29,016)	-	-	-	-	-	-	263,938
Restoration of Regional Day School Rear Yard Site	2390-SR-11-0A-EM			-	-	20,611,303	(20,611,303)	-	-	-	-	-	-	
District Administered SDA Fund Projects:														
Nicolan Opesicane - PS #25	2390-230-12-0A-DT	1,188,700	07/01/12	(46,202)	-	46,409	(207)	-	-	-	-	-	-	1,082,214
Alexander D. Sullivan - PS # 30	2390-230-12-0A-DU	539,200	07/01/12	(1,173)	-	1,173	-	-	-	-	-	-	-	539,200
A Harry Moore	2390-230-12-0A-DR	1,400,682	07/01/12	(67,227)	-	67,227	-	-	-	-	-	-	-	1,400,682
Nicolan Opesicane - PS #23	2390-230-12-0A-DS	1,556,100	07/01/12	(857,271)	-	1,094,808	(238,737)	-	-	-	-	-	-	1,489,682
Dunham Avenue - PS #23	2390-230-12-0A-DO	496,021	07/01/12	(973,108)	-	1,210,052	(243,941)	-	-	-	-	-	-	496,021
TOTAL CAPITAL PROJECTS FUND				(973,108)	-	21,821,355	(20,846,247)	-	-	(13,947,266)	-	10,044,709	-	503,384
GRAND TOTAL				\$ 3,548,679	\$ -	\$ 588,027,414	(584,544,309)	\$ -	\$ (420,957)	\$ (13,947,266)	\$ 10,044,709	\$ 503,384	\$ (48,494,273)	
LESS:														
On-behalf TPAF Pension Contribution	17-495-034-5094-001	26,283,865	07/01/16				26,283,865							
On-behalf TPAF Post-Retirement Medical Contributions	17-495-034-5094-002	21,900,438	07/01/16				21,900,438							
On-behalf TPAF Insurance	17-495-034-5120-001	4,613,338	07/01/16				4,613,338							
On-behalf DSA Secured Mortality Type 1	17-495-034-5120-017	Various	Various				20,611,303							
On-behalf SDA Administered Projects														
														\$ (511,097,679)

(A) - This amount represents prior year encumbrances cancelled and reallocated.
* - Not Available

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO THE SCHEDULES OF AWARDS
AND FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

NOTE 1 - GENERAL

The accompanying Schedules of Expenditures of Federal Awards and State Financial Assistance include federal and state award activity of the Jersey City Public Schools. The Jersey City Public Schools is defined in Note 1 to the District's basic financial statements. All federal awards and state awards 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 Schedule of Expenditures of Federal Awards and State Financial Assistance.

NOTE 2 - BASIS OF ACCOUNTING

The accompanying Schedules of Expenditures of Awards and Financial Assistance are presented on the budgetary basis of accounting with the exception of programs recorded in the Food Service Fund, which are presented using the accrual basis of accounting. These basis of accounting are described in Note 1 to the Jersey City Public Schools basic financial statements. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

NOTE 3 – INDIRECT COST RATE

The District has elected not to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE 4 - RELATIONSHIP TO BASIC FINANCIAL STATEMENTS

The basic financial statements present the General Fund and Special Revenue Fund on a GAAP basis. Budgetary comparison statements or 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 audit 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 THE SCHEDULES OF AWARDS
AND FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

NOTE 4 - RELATIONSHIP TO BASIC FINANCIAL STATEMENTS (Continued)

The General Fund is presented in the accompanying schedules on the modified accrual basis with the exception of the revenue recognition of the last state aid payment in the current budget year, which is mandated pursuant to *N.J.S.A. 18A:22-4.2*. For GAAP purposes, that payment is not recognized until the subsequent budget year due to the state deferral and recording of the last state aid payment 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 one or more state aid June payments in the current budget year, consistent with *N.J.S.A. 18A:22-4.2*

The net adjustment to reconcile from the budgetary basis to the GAAP basis is \$26,271 for the General Fund and (\$1,375,364) for the Special Revenue Fund excluding private programs. See *Note 1* (the Notes to Required Supplementary Information) for a reconciliation of the budgetary basis to the modified accrual basis of accounting for the General and Special Revenue Funds. Awards and financial assistance revenues are reported in the District's basic financial statements on a GAAP basis as follows:

	<u>Federal</u>	<u>State</u>	<u>Total</u>
General Fund	\$ 1,001,249	\$ 487,771,477	\$ 488,772,726
Special Revenue Fund	28,208,774	70,405,813	98,614,587
Capital Projects Fund	-	20,848,247	20,848,247
Food Service Fund	<u>13,244,476</u>	<u>138,782</u>	<u>13,383,258</u>
Total Awards and Financial Assistance	<u>\$ 42,454,499</u>	<u>\$ 579,164,319</u>	<u>\$ 621,618,818</u>

NOTE 5 - 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 THE SCHEDULES OF AWARDS
AND FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

NOTE 6 - OTHER

Revenues and expenditures reported under the Food Distribution Program represent current year value received and current year distributions, respectively. The amount of \$21,900,438 reported as TPAF Pension Non-Contributory Group Insurance, \$17,712,464 reported as TPAF Post-Retirement Medical Contributions, and \$37,687 reported as TPAF Long-Term Disability Insurance represent the amounts paid by the State on behalf of the district for the year ended June 30, 2017. TPAF Social Security Contributions in the amount of \$26,283,865 represent the amount reimbursed by the State for the employer's share of Social Security Contributions for TPAF members for the year ended June 30, 2017. SDA Educational Facilities Construction and Financing Act on-behalf payments totaling \$20,611,303 represent amounts paid by the SDA on behalf of the District for SDA administered facility projects for the year ended June 30, 2017. Type II debt service payments in the amount of \$4,613,338 represent amounts paid by the City of Jersey City on behalf of the District.

NOTE 7 – ON-BEHALF PROGRAMS NOT SUBJECT TO STATE SINGLE AUDIT

On-behalf expenditures for the District by the State or City of Jersey City are not subject to a State single audit and, therefore, are excluded from major program determination. The Schedule of State Financial Assistance provides a reconciliation of State financial assistance reported in the District's basic financial statements and the amount subject to the State single audit and major program determination.

NOTE 8 - SCHOOLWIDE PROGRAM FUNDS

Schoolwide programs are not separate Federal programs as defined the Uniform Guidance; amounts used in schoolwide programs are included in the total expenditures of the program contributing the funds in the Schedule of Expenditures of Federal Awards. The following fund by program is included in schoolwide programs in the District:

<u>Program</u>	<u>Total</u>
Title I, Part A of ESEA	<u>\$ 4,787,436</u>

**JERSEY CITY PUBLIC SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

Section 1 - Summary of Auditor's Results

Financial Statement Section

- A) Type of Auditors Report Issued: Unmodified
- B) Internal Control over Financial Reporting:
- 1) Material weakness(es) identified? Yes ✓ No
- 2) Significant deficiency(ies) identified? Yes ✓ None reported
- C) Noncompliance material to basic financial statements noted? Yes ✓ No

Federal Awards Section

- D) Internal Control over major programs:
- 1) Material weakness(es) identified? Yes ✓ No
- 2) Significant deficiency(ies) identified? Yes ✓ None reported
- E) Type of auditor's report on compliance for major program Unmodified
- F) Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? Yes ✓ No

G) Identification of major programs:

<u>CFDA Numbers</u>	<u>FAIN Numbers</u>	<u>Name of Federal Program or Cluster</u>
<u>84.010A</u>	<u>S010A160030, S010A150030</u>	No Child Left Behind:
<u>84.367A</u>	<u>S367A160029</u>	<u>Title I</u>
<u>84.365A</u>	<u>S365A160030</u>	<u>Title II</u>
<u>84.027, 84.173</u>	<u>H027A160100, H173A160114</u>	<u>Title III</u>
		<u>IDEA Cluster</u>

- H) Dollar threshold used to distinguish between Type A and Type B Programs. \$1,310,658
- I) Auditee qualified as low-risk auditee? Yes ✓ No

**JERSEY CITY PUBLIC SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

Section 1 - Summary of Auditor's Results

State Awards Section

- J) Dollar threshold used to distinguish between Type A and Type B Programs. \$3,000,000
- K) Auditee qualified as low-risk auditee? _____ Yes ✓ No
- L) Internal Control over major programs:
- 1) Material weakness(es) identified? _____ Yes ✓ No
- 2) Significant deficiency(ies) identified? _____ Yes ✓ None reported
- M) Type of auditor's report on compliance for major programs: _____ Unqualified
- N) Any audit findings disclosed that are required to be reported in accordance with N.J. OMB Circular Letter 15-08? _____ Yes ✓ No
- O) Identification of major programs:

GMIS/Program Number	Name of State Programs or Cluster
495-034-5120-078	General State Aid Cluster: Equalization Aid Education Adequacy Aid Special Education Categorical Aid Security Aid Adjustment Aid PARCC Readiness Aid Per Pupil Growth Aid <u>Professional Learning Community Aid</u> <u>Reimbursed TPAF Social Security Contributions</u> <u>Preschool Education Aid</u>
495-034-5120-096	
495-034-5120-089	
495-034-5120-084	
495-034-5120-085	
495-034-5120-098	
495-034-5120-097	
495-034-5120-101	
495-034-5095-003	
495-034-5120-086	
100-034-5120-067	Nonpublic Auxiliary Services Aid Ch. 192: Compensatory Education English as a Second Language Home Instruction
100-034-5120-067	
100-034-5120-067	

**JERSEY CITY PUBLIC SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

Section II - Financial Statement Findings

(This section identifies the significant deficiencies, material weaknesses, fraud, illegal acts, violations of provisions of contracts and grant agreements, and abuse related to the financial statements for which Government Auditing Standards requires reporting.)

No matters were reported.

**JERSEY CITY PUBLIC SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

Section III - Federal Awards and State Financial Assistance Findings and Questioned Costs

(This section identifies audit findings required to be reported by 2 CFR 200 Section .516 of the *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and New Jersey OMB Circular Letter 15-08, as applicable.)

FEDERAL AWARDS

No matters were reported.

STATE FINANCIAL ASSISTANCE

No matters were reported.

**JERSEY CITY PUBLIC SCHOOLS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
AND QUESTIONED COSTS AS PREPARED BY MANAGEMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

(This section identifies the status of prior year findings related to the basic financial statements and federal and state awards that are required to be reported in accordance with Chapter 6.12 of *Government Auditing Standards*, U.S. OMB *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. (§.511 (a)(b)) and NJOMB Circular Letter 15-08, as applicable.)

STATUS OF PRIOR YEAR FINDINGS

BASIC FINANCIAL STATEMENT

Material Weakness in Internal Control - Finding 2016-001

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.

Status:

Not repeated in current year.

FEDERAL AWARDS

No matters were reported in prior year.

STATE FINANCIAL ASSISTANCE

No matters were reported in prior year.