

JERSEY CITY PUBLIC SCHOOLS



Student artwork by Julia Okon , Jersey City Arts/McNair Academic High School

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED JUNE 30, 2018

COMPREHENSIVE ANNUAL FINANCIAL REPORT

of the

Jersey City Public Schools

Jersey City, New Jersey

For the Fiscal Year Ended June 30, 2018

Prepared by

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

JERSEY CITY PUBLIC SCHOOLS

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INTRODUCTORY SECTION



THE JERSEY CITY PUBLIC SCHOOLS

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February 8, 2019

President Sudhan Thomas,
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, 2018, 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 Certificates 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 18 through 29, 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.

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, 2018, the District transferred \$60,127,815 to its charter schools. The following details the charter school enrollment and pass through amount for the succeeding fiscal year and last seven fiscal years.

Student Enrollment Charter Schools			
<u>School Year</u>	<u>Student Enrollment</u>	<u>Pass Through Amount</u>	<u>Percent Change</u>
2018-2019	5,758	\$ 63,461,080	1.07%
2017-2018	5,697	60,127,815	4.78%
2016-2017	5,437	57,523,320	7.62%
2015-2016	5,052	56,370,245	9.85%
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	21.37%

The District enrolled 30,798 students in the 2017-2018 school year, which is 238 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>
2017-2018	30,798	0.78%
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%

2.) ECONOMIC CONDITION AND OUTLOOK: The City of Jersey City (the “City”) is the second largest municipality in New Jersey with a population of 270,753 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.

Jersey City Public Schools is the second largest school district in the State. The student enrollment in 2017-2018 was 30,798, of which 4,522 are special needs and or Autistic requiring an individualized education plan (IEP), 3,261 require English as a learning language (ELL)/English as a second language (ESL) services, and 21,980 come from poor and low income families.

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.

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 District was only fully funded at required levels during the 2008-2009 school year, the first year the SFRA of 2008 was implemented. Since that time, the State has underfunded the SFRA and the District has steadily slipped further and further below adequacy to a total in excess of \$574 million as the following details.

School Year	Weighted Pupil Enrollment	Adequacy Budget Per Weighted Pupil	Adequacy Budget	Actual Budget	Below Adequacy Budget	Accumulated Below Adequacy Budget
2008-2009	43,921	\$ 10,789	\$ 473,854,172	\$ 474,873,146	\$ -	\$ -
2009-2010	43,624	11,148	486,315,450	480,344,364	5,971,086	5,971,086
2010-2011	48,108	10,176	489,564,151	462,640,757	26,923,394	32,894,480
2011-2012	43,395	11,465	497,534,646	490,855,850	6,678,796	39,573,276
2012-2013	40,722	12,060	491,127,159	489,658,119	1,469,040	41,042,316
2013-2014	41,366	12,513	517,593,230	494,363,390	23,229,840	64,272,156
2014-2015	45,778	12,654	579,277,523	487,635,226	91,642,297	155,914,453
2015-2016	46,875	12,828	601,290,845	488,786,917	112,503,928	268,418,381
2016-2017	46,921	12,550	588,836,489	487,945,925	100,890,564	369,308,945
2017-2018	46,426	12,595	584,758,085	483,044,176	101,713,909	471,022,854
2018-2019	46,119	12,797	590,163,255	486,413,603	103,749,652	574,772,506

The last Abbott Supreme Court funding decision was Abbott XXI in 2011 where the SFRA provides for the State to hold the District harmless to 2011 levels through the provision of "Adjustment" aid. However, the District had been underfunded since the 2009-2010 school year and in addition the adjustment aid was further reduced by the Legislature in the 2018 and 2019 annual State Budgets.

On July 24, 2018, the State approved P.L.2018, c.67, amending the SFRA and was immediately enacted for the 2018-2019 school year. P.L.2018, c.67 eliminates adjustment aid and state aid growth limits and allows adjustments to tax levy growth limitations for certain school districts. P.L.2018, c.67 transitions school districts towards the amount of State aid that the school district would receive in the absence of the State aid growth limit and the adjustment aid that the school district received under the SFRA. School districts that received a greater amount of State aid in the 2017-2018 school year than what the district would receive in the absence of the State aid growth limit and adjustment aid, the excess aid will be phased out over a seven-year period. Over the phase-in period of P.L.2018, c.67, the Jersey City Public School's state aid is estimated to be reduced by \$174,278,034 as follows:

School Year	Accumlated Reduction		Additional Annual Reduction
	Percentage	Amount	
2017-2018		\$ 8,375,598	\$ 8,375,598
2018-2019		13,739,314	5,363,716
2019-2020	23.49%	40,931,947	27,192,633
2020-2021	37.00%	64,482,873	23,550,926
2021-2022	55.00%	95,852,919	31,370,046
2022-2023	76.00%	132,451,306	36,598,387
2023-2024	100.00%	174,278,034	41,826,728
			<u>\$ 174,278,034</u>

Also, on July 24, 2018, the State approved P.L.2018, c.68 to allow municipalities with a population over 200,000 to impose an employer payroll tax and requires such payroll tax revenues to be paid to school district. On November 20, 2018, the City of Jersey City approved Ordinance 18-133, which effective January 1, 2019, imposes a 1% payroll tax on employers of non-Jersey City residents for the benefit of the Jersey City Schools. There is pending litigation as a result of several businesses having filed suit claiming the payroll tax is unconstitutional, however there have been no injunctions granted and as of the date of the audit, the outcome of the suit cannot be determined. The local payroll tax revenues cannot be accurately estimated; however projections are substantially less than the reduction in state aid the District is estimated to incur. The District is preparing to file suit to challenge the constitutionality of the reductions in state aid, recover past underfunding, and protect the District against any future unwarranted reductions.

3.) LONG-TERM FINANCIAL PLANNING: The Jersey City Public Schools must adhere to the policy guidelines established by the New Jersey State legislature and the New Jersey Department of Education (“NJ DOE”). The State Legislature enacted senate bill S-1701 in December 2004. One of the objectives of S-1701 was to provide statewide property tax relief. S-1701 reduced the amount of unreserved/undesignated surplus funds that a school district may retain. Any surplus funds in excess of this amount must be used for tax relief 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 the school tax levy to 2%, instead of the previous cap of 4%, 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. If a school district is below adequacy budget, the Commissioner of Education may also approve an increase in the school tax levy in excess of the 2% hard cap to support directed increases in expenditures deemed necessary to ensure implementation of the thoroughness and efficiency standards up to the school district's adequacy budget.

New Jersey Long-Term Tax Exemption Law provides for property tax abatements with payments in lieu of taxes to the local municipalities. This law decreases the tax base for the school tax levy and does not provide school districts any direct route for accessing abatement revenues.

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 appropriated 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 State reduced the District's adjustment aid by approximately \$8.4 million when the State budget was belatedly adopted in July 2017. In fiscal year 2018-2019 the State once again reduced the District's adjustment aid by approximately \$5.3 million when the State budget was, once again, belatedly adopted in July 2018. This reduction was in addition to the approximate \$8.4 million reduction in adjustment aid from 2017-2018.

There is a projection of tremendous budget shortfall in the upcoming fiscal school years that will have an effect on the District's programs and activities. 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:

With the projection of a tremendous budget shortfall, the District has paused major initiatives as it continues efforts to save programs and activities while continuing to operate schools and provide students with a quality education. As an “SDA” District, Jersey City Public Schools must rely on the NJ School Development Authority (NJSDA) to advance capital projects outside of ordinary repairs and maintenance. As the funding of NJSDA has become very limited and uncertain, the advancement of any capital projects appear to be uncertain.

5.) 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.

6.) 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 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 final budget amount as amended for the fiscal year is reflected in the financial section.

In addition, the District certifies on a monthly basis that major accounts/funds balances have not been over-expended and that sufficient funds are available to meet the District's financial obligations for the remainder of the fiscal year.

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.

7.) 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 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, 2017. This was the thirteenth consecutive year that the District has achieved this prestigious award from the GFOA and the twentieth 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, 2018.

8.) 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. On October 18, 2018 the Commissioner of Education issued a comprehensive transition plan, effective October 25, 2018, which includes a detailed timeline and set of milestones to guide the District's transition over a period of two years.

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

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

Respectfully submitted,



Franklin Walker
Chief School Administrator



Regina Robinson
School Business Administrator

**JERSEY CITY PUBLIC SCHOOLS
 ROSTER OF OFFICIALS
 JUNE 30, 2018**

Members of the Board of Education	Term Expires
Sudhan Thomas, President	December 2019
Lorenzo Richardson, Vice President	December 2020
Luis Fernandez, Trustee	December 2019
Angel Valentin, Trustee (Resigned 8/31/2018)	
Gerald Lyons, Trustee (Appointed 8/31/2018)	December 2019
Amy DeGise, Trustee (Resigned 1/31/19)	
Gina Verdibello, Trustee (Appointed 2/11/19)	December 2020
Matthew Schapiro, Trustee	December 2020
Marilyn Roman, Trustee	December 2021
Massab Ali, Trustee	December 2021
Vidya Gangadin (Term expired 12/31/18)	
Joan Terrell Paige (Term began 1/1/19)	December 2021

Other Officials

Dr. Marcia V. Lyles, Superintendent of Schools (Administrative leave as of 1/31/19)
 Franklin Walker, Chief School Administrator (Appointed 1/31/19)
 Regina Robinson, School Business Administrator/Board Secretary
 Jason Bing, Chief Academic Officer
 Dr. Maryann Dickar, Chief of Staff
 Celeste Williams, Chief of Talent
 Peter O'Reilly, Treasurer of School Monies
 Sylvia Ullrich, Assistant Treasurer of School Monies



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, 2017.**

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



A handwritten signature in black ink that reads 'Charles E. Peterson, Jr.' The signature is written in a cursive style.

Charles E. Peterson, Jr., SFO, RSBA, MBA
President

A handwritten signature in black ink that reads 'John D. Musso'. The signature is written in a cursive style.

John D. Musso, CAE
Executive Director



Government Finance Officers Association

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Presented to

Jersey City Public Schools
New Jersey

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

June 30, 2017

Christopher P. Morill

Executive Director/CEO

FINANCIAL SECTION

DONOHUE, GIRONDA, DORIA & TOMKINS, LLC

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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, 2018, 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, 2018, 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 and other post-employment benefits information on pages 18 through 29, pages 94 through 123, and pages 125 through 128 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.

Emphasis of Matter

As described in Note 13, on July 24, 2018, P.L.2018, c.67 was approved, amending the "School Funding Reform Act of 2008" and was immediately enacted for the 2018-2019 school year. As a result, the State of New Jersey is estimated to reduce the Jersey City Public Schools state aid by \$174,278,034 over a seven-year phase-in period. On November 20, 2018, the City of Jersey City approved Ordinance 18-133, which effective January 1, 2019, imposes a 1% payroll tax on employers of non-Jersey City residents for the benefit of the Jersey City Schools. There is pending litigation as a result of several businesses having filed suit claiming the payroll tax is unconstitutional, however there have been no injunctions granted and as of the date of the audit, the outcome of the suit cannot be determined. The local payroll tax revenues cannot be accurately estimated; however projections are substantially less than the District's projected reduction in state aid. The reduction in the level of support from the State of New Jersey could have a substantial effect on the District's programs and activities.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 8, 2019, 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
February 8, 2019

REQUIRED SUPPLEMENTARY INFORMATION

PART I

**JERSEY CITY PUBLIC SCHOOLS
HUDSON COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

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, 2018. 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 43-44 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, 2018**

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 45-47 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 49-51 of this report.

**JERSEY CITY PUBLIC SCHOOLS
HUDSON COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

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 52-53 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 54-105 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 106-307 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, 2018. 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, 2018**

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 \$5,669,830 at the close of 2018. The following table provides a summary of net position relating to the District's governmental and business-type activities at June 30, 2018 and 2017:

	Changes in Net Position					
	Fiscal Years Ended June 30, 2018 and 2017					
	Governmental Activities		Business Type Activities		Total	
	2018	2017	2018	2017	2018	2017
Revenues						
Program Revenues:						
Charges for Services	\$ -	\$ -	\$ 4,822,669	\$ 4,683,278	\$ 4,822,669	\$ 4,683,278
Operating Grants	92,663,739	94,636,292	13,139,140	13,383,258	105,802,879	108,019,550
Capital Grants	2,492,003	20,848,247	-	-	2,492,003	20,848,247
General Revenues:						
Property Taxes	116,692,448	114,404,361	-	-	116,692,448	114,404,361
Federal and State Aid						
Not Restricted	625,417,415	609,040,663	-	-	625,417,415	609,040,663
Investment Earnings	280,941	136,648	-	-	280,941	136,648
Miscellaneous	3,145,023	3,353,785	-	-	3,145,023	3,353,785
Total Revenues	<u>840,691,569</u>	<u>842,419,996</u>	<u>17,961,809</u>	<u>18,066,536</u>	<u>858,653,378</u>	<u>860,486,532</u>
Expenses						
Instructional Services	469,206,548	459,535,010	-	-	469,206,548	459,535,010
Support Services	338,491,471	328,679,008	-	-	338,491,471	328,679,008
Charter Schools	58,737,756	56,690,190	-	-	58,737,756	56,690,190
Special Schools	2,806,996	2,571,530	-	-	2,806,996	2,571,530
Business-Type Activities	-	-	17,235,393	18,786,897	17,235,393	18,786,897
Total Expenses	<u>869,242,771</u>	<u>847,475,738</u>	<u>17,235,393</u>	<u>18,786,897</u>	<u>886,478,164</u>	<u>866,262,635</u>
(Deficit) Excess Before Special Item	(28,551,202)	(5,055,742)	726,416	(720,361)	(27,824,786)	(5,776,103)
Special item	<u>(106,682,149)</u>	<u>-</u>	<u>(25,086)</u>	<u>-</u>	<u>(106,707,235)</u>	<u>-</u>
Change in Net Position	(135,233,351)	(5,055,742)	701,330	(720,361)	(134,532,021)	(5,776,103)
Net Position, July 1	<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>
Net Position, June 30	<u>\$ 2,283,392</u>	<u>\$ 137,516,743</u>	<u>\$ 3,386,438</u>	<u>\$ 2,685,108</u>	<u>\$ 5,669,830</u>	<u>\$ 140,201,851</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.

**JERSEY CITY PUBLIC SCHOOLS
HUDSON COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

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

Additionally, the District had a current year increase in net position in the total business-type activities of \$701,330 mainly attributable to the overall decrease in the CASPER Enterprise Fund operating expenses while maintaining stable tuition fees.

The main reason for the substantial decrease in net position, net investment in capital assets is the result of the current year adjustment per valuation of capital assets of (\$106,707,235).

The decrease in restricted net position is mainly attributable to the overall decrease in excess reserve funds resulting from a decrease in excess surplus.

District activities. The key elements of the District's changes in net position for the years ended June 30, 2018 and 2017 are as follows:

	Changes in Net Position					
	Fiscal Years Ended June 30, 2018 and 2017					
	Governmental Activities		Business Type Activities		Total	
	2018	2017	2018	2017	2018	2017
Revenues						
Program Revenues:						
Charges for Services	\$ -	\$ -	\$ 4,822,669	\$ 4,683,278	\$ 4,822,669	\$ 4,683,278
Operating Grants	92,663,739	94,636,292	13,139,140	13,383,258	105,802,879	108,019,550
Capital Grants	2,492,003	20,848,247	-	-	2,492,003	20,848,247
General Revenues:						
Property Taxes	116,692,448	114,404,361	-	-	116,692,448	114,404,361
Federal and State Aid						
Not Restricted	625,417,415	609,040,663	-	-	625,417,415	609,040,663
Investment Earnings	280,941	136,648	-	-	280,941	136,648
Miscellaneous	3,145,023	3,353,785	-	-	3,145,023	3,353,785
Total Revenues	<u>840,691,569</u>	<u>842,419,996</u>	<u>17,961,809</u>	<u>18,066,536</u>	<u>858,653,378</u>	<u>860,486,532</u>
Expenses						
Instructional Services	469,206,548	459,535,010	-	-	469,206,548	459,535,010
Support Services	338,491,471	328,679,008	-	-	338,491,471	328,679,008
Charter Schools	58,737,756	56,690,190	-	-	58,737,756	56,690,190
Special Schools	2,806,996	2,571,530	-	-	2,806,996	2,571,530
Business-Type Activities	-	-	17,235,393	18,786,897	17,235,393	18,786,897
Total Expenses	<u>869,242,771</u>	<u>847,475,738</u>	<u>17,235,393</u>	<u>18,786,897</u>	<u>886,478,164</u>	<u>866,262,635</u>
(Deficit) Excess Before Special Item	(28,551,202)	(5,055,742)	726,416	(720,361)	(27,824,786)	(5,776,103)
Special item	<u>(106,682,149)</u>	<u>-</u>	<u>(25,086)</u>	<u>-</u>	<u>(106,707,235)</u>	<u>-</u>
Change in Net Position	(135,233,351)	(5,055,742)	701,330	(720,361)	(134,532,021)	(5,776,103)
Net Position, July 1	137,516,743	142,572,485	2,685,108	3,405,469	140,201,851	145,977,954
Net Position, June 30	<u>\$ 2,283,392</u>	<u>\$ 137,516,743</u>	<u>\$ 3,386,438</u>	<u>\$ 2,685,108</u>	<u>\$ 5,669,830</u>	<u>\$ 140,201,851</u>

**JERSEY CITY PUBLIC SCHOOLS
HUDSON COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

Governmental Activities

Capital grants and contributions decreased approximately (\$18) 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 \$14 million mainly as a result of an increase of approximately \$54 million in on-behalf OPEB expense contributions from the first year implementation of GASB Statement No. 75 offset by a decrease of approximately (\$32) million in on-behalf TPAF pension and post retirement contributions and a decrease of approximately (\$8.4) million in state adjustment aid as compared to the prior year. Expenses increased approximately \$22 million as a result of the aforementioned increase in on-behalf OPEB and TPAF pension and post-retirement expenses.

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, 2018**

The following schedule presents a summary of the General Fund and Special Revenue Fund revenues for the fiscal year ended June 30, 2018, 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>2018</u>	<u>Percent of Total</u>	<u>Increase/(Decrease) from 2017</u>	
			<u>Amount</u>	<u>Percent</u>
Revenues:				
Federal Sources	\$ 28,052,338	3.93%	\$ (1,157,685)	-3.96%
State Sources	563,859,850	79.20%	5,682,560	1.02%
Local Sources	120,118,412	16.87%	2,223,618	1.89%
Total Revenues	<u>\$ 712,030,600</u>	<u>100.00%</u>	<u>\$ 6,748,493</u>	0.96%

The decrease of approximately (\$1.2) million of federal sources is mainly attributable to the decrease in Elementary and Secondary Education Act (ESEA) Title II – Part A funding.

The increase of approximately \$5.7 million in revenue from state sources is mainly the result increases of \$12 million in on-behalf TPAF pension and post-retirement medical contributions made by the State on-behalf of the District, offset by a decrease in state adjustment aid of (\$8.4) million as compared to the prior year.

The increase in revenue from local sources of approximately \$2.2 million is mainly the result of increased revenues from local tax levy of \$2.3 million, in comparison to the current year.

The following schedule presents a summary of General Fund and Special Revenue Fund expenditures for the fiscal year ended June 30, 2018 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>2018</u>	<u>Percent of Total</u>	<u>Increase/(Decrease) from 2017</u>	
			<u>Amount</u>	<u>Percent</u>
Expenditures:				
Instruction	\$ 266,427,401	36.68%	\$ (3,528,584)	-1.31%
Undistributed	400,568,627	55.14%	13,028,263	3.36%
Charter Schools	58,734,584	8.08%	2,044,394	3.61%
Special Schools	746,344	0.10%	(92,766)	-11.06%
Total Expenditures	<u>\$ 726,476,956</u>	<u>100.00%</u>	<u>\$ 11,451,307</u>	1.60%

The decrease of approximately (\$3.5) million for instruction expenditures is mainly attributable to several factors, including, (\$1.5) million decrease in the general fund from a reduction of teachers offset by existing teachers increasing in steps of the salary guide and a (\$2.1) million decrease in the special revenue fund for ESEA based a reduction of Title II – Part A funding and the timing of expenditures.

**JERSEY CITY PUBLIC SCHOOLS
HUDSON COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

The increase of approximately \$13.0 million in undistributed expenditures is mainly the result of an increase in on-behalf TPAF pension and post-retirement medical contributions by the State of New Jersey of \$11.4 million.

General Fund

Revenues in the General Fund increased from the prior year approximately \$6.6 million while expenditures increased from prior year approximately \$13.0 million. The increase in General Fund revenues is due to an increase in the local tax levy of \$2.3 million and on-behalf TPAF pension, post-retirement medical, and social security contributions of \$12.0 million; offset by a decrease of (\$8.4) million in state adjustment aid over the prior year. The increase in General Fund expenditures is due to the aforementioned increase in on-behalf TPAF pension, post-retirement medical, and social security expense of \$12.0 million; an increase in worker's compensation insurance of \$1.1 million, health benefits of \$3.4 million, and charter school expenditures of \$2.0 million; offset by a decrease in salaries and other expenses of (\$5.5) million from a reduction of teachers and other staff.

Of the \$13,147,269 of fund balances in the General Fund, \$20,951,780 of encumbrances and \$15,938,647 of fund balance - designated for subsequent years is assigned and included with the unassigned deficit of (\$28,804,794), and \$608 has been classified as restricted for capital reserve, \$4,838,871 has been restricted for current year excess surplus and \$222,157 has been restricted for excess surplus designated for subsequent years' expenditures.

Special Revenue Fund

Revenues and expenditures, including transfers to school based budgets in the Special Revenue Fund increased by approximately \$0.6 million and \$0.4 million, respectively. Federal source revenues have decreased (\$1.4) million over prior year due to a decrease in expenditures for ESEA grants funds. State source revenues have increased over prior year due to increase of \$1.7 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 2018 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.

**JERSEY CITY PUBLIC SCHOOLS
HUDSON COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

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 decrease 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

- The state adjustment aid was reduced by \$8.4 million after the state adopted their budget with a reduction of the projected state adjustment aid that was used to prepare the District's budget.

Expenditures

- Modified budgeted amounts for regular program – instruction salaries of teachers for Grades 1-5 were greater than the original budgeted amounts by approximately \$4 million or 6.58% as a result of movement of teachers from Grades 1-5 due to enrollment and correcting charges of certain teacher salaries to more appropriate budget appropriations.
- Modified budgeted amounts for other operating and maintenance of plant services miscellaneous purchased services were less than the original budgeted amounts by approximately (\$2.3) million or -40.93% as a result of the City of Jersey City covering the cost of the police officers' salaries assigned to schools that were budgeted for.
- Modified budgeted amounts for student transportation contracted services (special education students) for vendors were greater than the original budgeted amounts by approximately \$4.7 million or 42.11% as a result of outstanding encumbrances and invoices not paid as of June 30, 2018.
- Modified budgeted amounts for unallocated employee benefits health benefits were less than original budgeted amounts by approximately (\$5.9) million or -9.47% as a result of unfilled vacancies and employees changing to a lower plan.

**JERSEY CITY PUBLIC SCHOOLS
HUDSON COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

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, post-retirement medical, 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 \$77.9 million and 100%.

Expenditures

- Actual amounts for on-behalf TPAF pension, post-retirement medical, and reimbursed social security contribution exceeded the modified budgeted amount by approximately \$77.9 million or 100% as a result of these expenditures are made on-behalf of the District and are not budgeted for.
- Actual amounts for regular programs – instruction salaries of teachers for grades 9-12 were less than the modified budgeted amounts by approximately \$2.7 million or 7.04% a result of movement of teachers from Grades 1-5 due to enrollment and correcting charges of certain teacher salaries to more appropriate budget appropriations.
- Actual amounts for undistributed expenditures – instruction tuition to private schools for the handicapped-within state were less than the modified budgeted amounts by approximately \$3.1 million or 17.03% as a result of outstanding encumbrances and invoices not paid as of June 30, 2018.
- Actual amounts for required maintenance for school facilities cleaning, repair and maintenance services were less than the modified budgeted amounts by approximately \$2.2 million or 22.93% as a result of the City of Jersey City covering the cost of the police officers' salaries assigned to the schools that were budgeted for.
- Actual amounts for student transportation contracted services (special education students) for vendors were less than the modified budgeted amounts by approximately \$4.5 million or 28.44% as a result of outstanding encumbrances and invoices not paid as of June 30, 2018.
- Actual amounts for transfers in and out for contribution to school-based budget were less than the modified budget amounts by approximately \$9.3 million or 3.10% as a result of a reduction in the overall staff and other expenses in school-based budget expenditures, whereby reducing the required contribution from the general fund.

**JERSEY CITY PUBLIC SCHOOLS
HUDSON COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

Capital Assets

Capital Assets. As of June 30, 2018 and 2017, the District has capital assets, net of accumulated depreciation of \$259,443,127 and \$373,174,824, 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>2018</u>	<u>2017</u>	<u>2018</u>	<u>2017</u>	<u>2018</u>	<u>2017</u>
Capital Assets:						
Land	\$ 14,846,605	\$ 14,846,605	\$ -	\$ -	\$ 14,846,605	\$ 14,846,605
Construction in Progress	-	28,188,968	-	-	-	28,188,968
Buildings and Improvements	409,102,651	473,909,557	-	-	409,102,651	473,909,557
Machinery and Equipment	27,360,954	42,258,998	3,536,350	3,604,890	30,897,304	45,863,888
Total Capital Assets	451,310,210	559,204,128	3,536,350	3,604,890	454,846,560	562,809,018
Less: Accumulated Depreciation:						
Buildings and Improvements	(168,324,996)	(151,692,014)	-	-	(168,324,996)	(151,692,014)
Machinery and Equipment	(24,429,303)	(35,342,047)	(2,649,134)	(2,600,133)	(27,078,437)	(37,942,180)
Total Accumulated Depreciation	(192,754,299)	(187,034,061)	(2,649,134)	(2,600,133)	(195,403,433)	(189,634,194)
Capital Assets, Net	\$ 258,555,911	\$ 372,170,067	\$ 887,216	\$ 1,004,757	\$ 259,443,127	\$ 373,174,824

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>2018</u>	<u>2017</u>	<u>2018</u>	<u>2017</u>	<u>2018</u>	<u>2017</u>
Long-Term Liabilities:						
Compensated Absences	\$ 32,376,260	\$ 32,033,623	\$ 172,094	\$ 186,259	\$ 32,548,354	\$ 32,219,882
Total Long-Term Liabilities	\$ 32,376,260	\$ 32,033,623	\$ 172,094	\$ 186,259	\$ 32,548,354	\$ 32,219,882

For more information on the District's accounting policies, capital assets, and long-term liabilities see the notes to the basic financial statements which can be found on pages 54-105 of this report.

Economic Factors and Next Year's Budget

- The District budgeted \$13,158,940 of its June 30, 2018 fund balance to partially fund the 2018-2019 operations. This is a decrease from the amount of surplus budgeted in the 2017-2018 adopted budget of \$44,564,789.
- The tax levy has increased consistently over the past several years was increased again from \$116,692,448 in 2017-2018 to \$124,367,357 in the 2018-2019 budget to offset the increase in appropriations and the loss of certain non-continuing or decreasing federal funded grant programs and reduction in state aid.

**JERSEY CITY PUBLIC SCHOOLS
HUDSON COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

- For the 2018-2019 school year the State of New Jersey revised the District's aid with a reduction of \$5,363,714 under the initially projected amounts in addition to the reduction of \$8,375,598 from the previous year. As the District prepared their fiscal year 2018-2019 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 \$3,001,864 and a reduction in appropriations of \$2,361,850.
- On July 24, 2018, the State of New Jersey approved P.L.2018, c.67, amending the "School Funding Reform Act of 2008" (SFRA) and was immediately enacted for the 2018-2019 school year. P.L.2018, c.67 eliminates adjustment aid and state aid growth limits and allows adjustments to tax levy growth limitations for certain school districts. P.L.2018, c.67 transitions school districts towards the amount of State aid that the school district would receive in the absence of the State aid growth limit and the adjustment aid that the school district received under the SFRA. School districts that received a greater amount of State aid in the 2017-2018 school year than what the district would receive in the absence of the State aid growth limit and adjustment aid, the excess aid will be phased out over a seven-year period. Over the seven-year phase-in period of P.L.2018, c.67, the Jersey City Public School's state aid is estimated to be decreased by \$174,278,034.
- Also, on July 24, 2018, the State of New Jersey approved P.L.2018, c.68 which allows municipalities with a population over 200,000 to impose an employer payroll tax and requires such payroll tax revenues to be paid to school district. On November 20, 2018, the City of Jersey City approved Ordinance 18-133, which effective January 1, 2019, imposes a 1% payroll tax on employers of non-Jersey City residents for the benefit of the Jersey City Schools. There is pending litigation as a result of several businesses having filed suit claiming the payroll tax is unconstitutional, however there have been no injunctions granted and as of the date of the audit, the outcome of the suit cannot be determined. The local payroll tax revenues cannot be accurately estimated; however projections are substantially less than the District's projected reduction in state aid.

These factors, along with many others, were considered in preparing the District's budget for the 2018-2019 fiscal year. The reduction of state aid will make future budgets difficult and will greatly impact the District's programs and activities.

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, 2018

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Totals</u>
ASSETS			
Cash and cash equivalents	\$ 18,746,793	\$ 2,327,666	\$ 21,074,459
Internal balances	2,154,332	(2,154,332)	-
Receivables	12,987,999	2,628,762	15,616,761
Inventory	-	146,545	146,545
Restricted assets:			
Cash and cash equivalents	608	-	608
Capital assets, net			
Non-depreciable	14,846,605	-	14,846,605
Depreciable	243,709,306	887,216	244,596,522
Total assets	<u>292,445,643</u>	<u>3,835,857</u>	<u>296,281,500</u>
DEFERRED OUTFLOWS OF RESOURCES			
Pension deferrals	<u>63,516,560</u>	<u>-</u>	<u>63,516,560</u>
LIABILITIES			
Payable to state government	1,390,381	-	1,390,381
Accounts payable and other liabilities	11,739,940	5,242	11,745,182
Accrued salaries and wages	3,358,872	253,025	3,611,897
Unearned revenue	8,124,486	19,058	8,143,544
Accrued liability for insurance claims	12,385,593	-	12,385,593
Net pension liability	237,003,006	-	237,003,006
Noncurrent liabilities			
Due within one year	2,153,021	15,630	2,168,651
Due beyond one year	30,223,239	156,464	30,379,703
Total liabilities	<u>306,378,538</u>	<u>449,419</u>	<u>306,827,957</u>
DEFERRED INFLOWS OF RESOURCES			
Pension deferrals	<u>47,300,273</u>	<u>-</u>	<u>47,300,273</u>
NET POSITION			
Net investment in capital assets	258,555,911	887,216	259,443,127
Restricted for:			
Capital reserve	608	-	608
Capital projects	32,201	-	32,201
Excess surplus	5,061,028	-	5,061,028
Unrestricted (deficit)	<u>(261,366,356)</u>	<u>2,499,222</u>	<u>(258,867,134)</u>
Total net position	<u>\$ 2,283,392</u>	<u>\$ 3,386,438</u>	<u>\$ 5,669,830</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, 2018

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	\$ 327,754,684	-	\$ 37,763,786	\$ -	\$ (289,990,898)	-	\$ (289,990,898)
Special education	110,641,883	-	-	-	(110,641,883)	-	(110,641,883)
Other special instruction	25,441,834	-	-	-	(25,441,834)	-	(25,441,834)
Other instruction	5,368,147	-	-	-	(5,368,147)	-	(5,368,147)
Support services:							
Tuition	19,538,228	-	-	-	(19,538,228)	-	(19,538,228)
Student & instruction related services	140,682,963	-	54,896,781	-	(85,786,182)	-	(85,786,182)
General administration	14,388,243	-	-	-	(14,388,243)	-	(14,388,243)
School administrative services	35,686,684	-	-	-	(35,686,684)	-	(35,686,684)
Central services	11,652,842	-	-	-	(11,652,842)	-	(11,652,842)
Administrative information technology	4,893,813	-	-	-	(4,893,813)	-	(4,893,813)
Plant operations and maintenance	71,175,170	-	-	2,492,003	(68,683,167)	-	(68,683,167)
Pupil transportation	40,473,528	-	-	-	(40,473,528)	-	(40,473,528)
Special schools	2,806,996	-	-	-	(2,806,996)	-	(2,806,996)
Charter schools	58,737,756	-	3,172	-	(58,734,584)	-	(58,734,584)
Total governmental activities	869,242,771	-	92,663,739	2,492,003	(774,087,029)	-	(774,087,029)
Business-type activities:							
Food service	14,061,057	901,806	13,139,140	-	-	(20,111)	(20,111)
CASPER program	2,981,077	3,647,624	-	-	-	666,547	666,547
Other - nonmajor	193,259	273,239	-	-	-	79,980	79,980
Total business-type activities	17,235,393	4,822,669	13,139,140	-	-	726,416	726,416
Total primary government	\$ 886,478,164	\$ 4,822,669	\$ 105,802,879	\$ 2,492,003	\$ (774,087,029)	\$ 726,416	\$ (773,360,613)
General revenues:							
Property taxes, levied for general purpose, net					\$ 116,692,448	-	\$ 116,692,448
State aid not restricted					624,222,078	-	624,222,078
Federal aid not restricted					1,195,337	-	1,195,337
Investment earnings					280,941	-	280,941
Miscellaneous income					3,145,023	-	3,145,023
Special item - adjustment per capital assets valuation					(106,682,149)	(25,086)	(106,707,235)
Total general revenues and special item					638,853,678	(25,086)	638,828,592
Change in net position					(135,233,351)	701,330	(134,532,021)
Net position, July 1					137,516,743	2,685,108	140,201,851
Net position, June 30					\$ 2,283,392	\$ 3,386,438	\$ 5,669,830

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

FUND FINANCIAL STATEMENTS

JERSEY CITY PUBLIC SCHOOLS
Balance Sheet
Governmental Funds
June 30, 2018

	General Fund	Special Revenue Fund	Capital Projects Fund	Total Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 4,991,753	\$ 1,337,246	\$ 32,201	\$ 6,361,200
Interfund receivable	4,462,116	-	-	4,462,116
Receivables from other governments:				
Federal	-	3,331,841	-	3,331,841
State	7,738,900	3,172	-	7,742,072
Local	-	10,009	-	10,009
Other accounts receivable	162,520	146,388	-	308,908
Restricted assets:				
Cash and cash equivalents	608	-	-	608
Total assets	\$ 17,355,897	\$ 4,828,656	\$ 32,201	\$ 22,216,754
LIABILITIES AND FUND BALANCES				
Liabilities:				
Interfund payable	\$ -	\$ 1,286,117	\$ -	\$ 1,286,117
Payable to state government	1,061,563	328,818	-	1,390,381
Accounts payable and other liabilities	116,184	1,435,737	-	1,551,921
Accrued salaries and wages	3,030,881	327,991	-	3,358,872
Unearned revenue	-	8,124,486	-	8,124,486
Total liabilities	4,208,628	11,503,149	-	15,711,777
Fund balances:				
Restricted fund balance:				
Excess surplus-designated for subsequent year's expenditures	222,157	-	-	222,157
Excess surplus	4,838,871	-	-	4,838,871
Capital reserve	608	-	-	608
Capital projects	-	-	32,201	32,201
Assigned fund balance:				
Year-end encumbrances	20,951,780	-	-	20,951,780
Designated for subsequent year's expenditures	15,938,647	-	-	15,938,647
Unassigned fund (deficit)	(28,804,794)	(6,674,493)	-	(35,479,287)
Total fund balances	13,147,269	(6,674,493)	32,201	6,504,977
Total liabilities and fund balances	\$ 17,355,897	\$ 4,828,656	\$ 32,201	\$ 22,216,754

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

JERSEY CITY PUBLIC SCHOOLS
Balance Sheet
Governmental Funds
June 30, 2018

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

Total fund balances - governmental funds (from B-1)		\$ 6,504,977
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 \$451,310,210 and the accumulated depreciation is \$192,754,299.		258,555,911
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	\$ 63,516,560	
Deferred pension inflows	<u>(47,300,273)</u>	16,216,287
Additional accounts payable for pension contribution offset by deferred outflow for pension liabilities.		(10,188,019)
Long-term liabilities are not due and payable in the current period and therefore are not reported as liabilities in the funds.		
Compensated absences	(32,376,260)	
Net pension liability	<u>(237,003,006)</u>	(269,379,266)
The unrestricted net position of the internal service funds are included with governmental activities.		<u>573,502</u>
Net position of governmental activities		<u><u>\$ 2,283,392</u></u>

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

JERSEY CITY PUBLIC SCHOOLS
Statement of Revenues, Expenditures and Changes in Fund Balance
Governmental Funds
for the Fiscal Year Ended June 30, 2018

	General Fund	Special Revenue Fund	Capital Projects Fund	Total Governmental Funds
REVENUES				
Local sources:				
Local tax levy	\$ 116,692,448	\$ -	\$ -	\$ 116,692,448
Tuition	95,377	-	-	95,377
Interest earned	280,941	-	-	280,941
Miscellaneous	2,614,851	434,795	-	3,049,646
State sources	492,234,936	71,624,914	2,050,009	565,909,859
Federal sources	1,195,337	26,857,001	-	28,052,338
Total revenues	<u>613,113,890</u>	<u>98,916,710</u>	<u>2,050,009</u>	<u>714,080,609</u>
EXPENDITURES				
Current:				
Regular instruction	153,298,658	37,763,786	-	191,062,444
Special education instruction	58,513,046	-	-	58,513,046
Other special instruction	13,108,086	-	-	13,108,086
Other instruction	3,743,825	-	-	3,743,825
Support services and undistributed costs:				
Tuition	19,176,796	-	-	19,176,796
Student & instruction related services	55,630,585	54,896,781	-	110,527,366
General administration	9,736,995	-	-	9,736,995
School administrative services	19,858,950	-	-	19,858,950
Central services	8,182,940	-	-	8,182,940
Administrative information technology	3,623,598	-	-	3,623,598
Plant operations and maintenance	66,937,901	-	-	66,937,901
Pupil transportation	19,053,182	-	-	19,053,182
Unallocated Employee benefits	143,028,905	-	-	143,028,905
Special schools	746,344	-	-	746,344
Charter schools	58,734,584	3,172	-	58,737,756
Capital outlay	-	441,994	2,122,434	2,564,428
Total expenditures	<u>633,374,395</u>	<u>93,105,733</u>	<u>2,122,434</u>	<u>728,602,562</u>
Excess (deficiency) of revenues over expenditures	<u>(20,260,505)</u>	<u>5,810,977</u>	<u>(72,425)</u>	<u>(14,521,953)</u>
OTHER FINANCING SOURCES (USES)				
Transfer - Contribution to school based budgeting	6,691,178	(6,691,178)	-	-
Local contribution to special revenue fund	(1,050,020)	1,050,020	-	-
Total other financing sources (uses)	<u>5,641,158</u>	<u>(5,641,158)</u>	<u>-</u>	<u>-</u>
Net changes in fund balance	(14,619,347)	169,819	(72,425)	(14,521,953)
Fund balances - July 1	27,766,616	(6,844,312)	104,626	21,026,930
Fund balances - June 30	<u>\$ 13,147,269</u>	<u>\$ (6,674,493)</u>	<u>\$ 32,201</u>	<u>\$ 6,504,977</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, 2018

Total net change in fund balances - governmental funds (from B-2) \$ (14,521,953)

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	\$ (9,881,130)	
Capital outlays	2,949,123	
Adjustments Per Valuation of Capital Assets	<u>(106,682,149)</u>	(113,614,156)

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	2,136,606	
Compensated absences accrued	<u>(2,479,243)</u>	(342,637)

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		(557,918)
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Certain expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.

Additional PERS pension expense recognized	(6,196,687)	
Additional on-behalf TPAF pension expense	(72,912,492)	
Additional on-behalf TPAF pension contribution	72,912,492	
Additional on-behalf OPEB expense	(53,698,468)	
Additional on-behalf OPEB contribution	<u>53,698,468</u>	<u>(6,196,687)</u>

Change in net position of governmental activities \$ (135,233,351)

JERSEY CITY PUBLIC SCHOOLS
Combining Statements of Net Position
Proprietary Funds
June 30, 2018

	Business-Type Activities Enterprise Funds				Major Fund Internal Service Fund
	Major Funds		Other - Nonmajor	Total Enterprise Funds	
	Food Service	CASPER	Enterprise Funds		
ASSETS					
Current assets:					
Cash and cash equivalents	\$ 470,987	\$ 1,506,769	\$ 349,910	\$ 2,327,666	\$ 12,385,593
Interfund receivable	-	281	-	281	-
Intergovernmental receivable:					
State	24,405	-	-	24,405	-
Federal	2,444,853	-	-	2,444,853	-
Local	-	91,060	-	91,060	1,595,169
Accounts receivable	65,866	-	2,578	68,444	-
Inventories	146,545	-	-	146,545	-
Total current assets	<u>3,152,656</u>	<u>1,598,110</u>	<u>352,488</u>	<u>5,103,254</u>	<u>13,980,762</u>
Capital assets:					
Machinery and equipment	3,536,350	-	-	3,536,350	215,438
Less: accumulated depreciation	<u>(2,649,134)</u>	<u>-</u>	<u>-</u>	<u>(2,649,134)</u>	<u>(167,237)</u>
Total capital assets	<u>887,216</u>	<u>-</u>	<u>-</u>	<u>887,216</u>	<u>48,201</u>
Total assets	<u>4,039,872</u>	<u>1,598,110</u>	<u>352,488</u>	<u>5,990,470</u>	<u>14,028,963</u>
LIABILITIES					
Current liabilities:					
Interfund payable	1,958,662	-	195,951	2,154,613	1,021,667
Accounts payable	5,242	-	-	5,242	-
Accrued salaries and wages	33,219	201,791	18,015	253,025	-
Unearned revenue	19,058	-	-	19,058	-
Accrued liability for insurance claims	-	-	-	-	12,385,593
Compensated absences	15,630	-	-	15,630	-
Total current liabilities	<u>2,031,811</u>	<u>201,791</u>	<u>213,966</u>	<u>2,447,568</u>	<u>13,407,260</u>
Noncurrent liabilities:					
Compensated absences	156,464	-	-	156,464	-
Total noncurrent liabilities	<u>156,464</u>	<u>-</u>	<u>-</u>	<u>156,464</u>	<u>-</u>
Total liabilities	<u>2,188,275</u>	<u>201,791</u>	<u>213,966</u>	<u>2,604,032</u>	<u>13,407,260</u>
NET POSITION					
Net investment in capital assets	887,216	-	-	887,216	48,201
Unrestricted	<u>964,381</u>	<u>1,396,319</u>	<u>138,522</u>	<u>2,499,222</u>	<u>573,502</u>
Total net position	<u>\$ 1,851,597</u>	<u>\$ 1,396,319</u>	<u>\$ 138,522</u>	<u>\$ 3,386,438</u>	<u>\$ 621,703</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, 2018

	Business-Type Activities Enterprise Funds				Major Fund Internal Service Fund
	Major Funds		Other - Nonmajor	Total Enterprise Funds	
	Food Service	CASPER	Enterprise Funds		
OPERATING REVENUES					
Charges for services:					
Sales - reimbursable programs	\$ 506,554	\$ -	\$ -	\$ 506,554	\$ -
Sales - non-reimbursable programs	395,252	-	-	395,252	-
Insurance proceeds	-	-	-	-	1,590,026
Tuition fees	-	3,647,624	273,239	3,920,863	5,026,242
Miscellaneous	-	-	-	-	719,971
Total operating revenues	<u>901,806</u>	<u>3,647,624</u>	<u>273,239</u>	<u>4,822,669</u>	<u>7,336,239</u>
OPERATING EXPENSES					
Cost of sales - reimbursable programs	7,143,571	-	-	7,143,571	-
Cost of sales - non-reimbursable programs	206,908	-	-	206,908	-
Insurance claims	-	-	-	-	1,590,026
Salaries and wages	4,857,611	2,742,623	193,259	7,793,493	4,536,957
Employee benefits	1,398,805	67,446	-	1,466,251	1,591,253
Professional and technical services	235,225	-	-	235,225	27,319
Other services	73,039	-	-	73,039	18,721
Rentals	-	-	-	-	83,270
Supplies and materials	53,443	171,008	-	224,451	46,611
Depreciation expense	92,455	-	-	92,455	14,089
Total operating expenses	<u>14,061,057</u>	<u>2,981,077</u>	<u>193,259</u>	<u>17,235,393</u>	<u>7,908,246</u>
Operating (loss) income	<u>(13,159,251)</u>	<u>666,547</u>	<u>79,980</u>	<u>(12,412,724)</u>	<u>(572,007)</u>
NONOPERATING REVENUES					
State sources:					
State school lunch program	118,688	-	-	118,688	-
Federal sources:					
School breakfast program	4,798,617	-	-	4,798,617	-
National school lunch program	6,537,392	-	-	6,537,392	-
National school snack program	213,962	-	-	213,962	-
Health Hunger-Free Kids Act	130,428	-	-	130,428	-
Commodity Supplemental Food Program	870,089	-	-	870,089	-
Fruits and vegetables	206,275	-	-	206,275	-
Healthier US School Challenge Grant	263,689	-	-	263,689	-
Total nonoperating revenues	<u>13,139,140</u>	<u>-</u>	<u>-</u>	<u>13,139,140</u>	<u>-</u>
(Loss) income before special item	<u>(20,111)</u>	<u>666,547</u>	<u>79,980</u>	<u>726,416</u>	<u>(572,007)</u>
Special item - adjustment per capital assets valuation	<u>(25,086)</u>	<u>-</u>	<u>-</u>	<u>(25,086)</u>	<u>-</u>
Change in net position	(45,197)	666,547	79,980	701,330	(572,007)
Net position, July 1	1,896,794	729,772	58,542	2,685,108	1,193,710
Net position, June 30	<u>\$ 1,851,597</u>	<u>\$ 1,396,319</u>	<u>\$ 138,522</u>	<u>\$ 3,386,438</u>	<u>\$ 621,703</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, 2018

	Business-Type Activities Enterprise Funds				Major Fund Internal Service Fund
	Major Funds		Other - Nonmajor	Total Enterprise Funds	
	Food Service	CASPER	Enterprise Funds		
Cash flows from operating activities:					
Receipts from customers	\$ 873,128	\$ 3,613,980	\$ 271,485	\$ 4,758,593	\$ 3,487,302
Other Receipts	-	-	-	-	2,309,997
Payments to employees for salaries and benefits	(6,257,655)	(2,874,437)	(215,111)	(9,347,203)	(6,141,183)
Payments to suppliers for goods and services	(6,358,694)	(1,924,451)	265,714	(8,017,431)	(175,921)
Net cash (used) by operating activities	<u>(11,743,221)</u>	<u>(1,184,908)</u>	<u>322,088</u>	<u>(12,606,041)</u>	<u>(519,805)</u>
Cash flows from non-capital financing activities:					
Cash received from state sources	131,705	-	-	131,705	-
Cash received from federal sources	<u>12,082,503</u>	<u>-</u>	<u>-</u>	<u>12,082,503</u>	<u>-</u>
Net cash provided by non-capital financing activities	<u>12,214,208</u>	<u>-</u>	<u>-</u>	<u>12,214,208</u>	<u>-</u>
Net increase (decrease) in cash and cash equivalents	470,987	(1,184,908)	322,088	(391,833)	(519,805)
Cash and cash equivalents, July 1	-	2,691,677	27,822	2,719,499	12,905,398
Cash and cash equivalents, June 30	<u>\$ 470,987</u>	<u>\$ 1,506,769</u>	<u>\$ 349,910</u>	<u>\$ 2,327,666</u>	<u>\$ 12,385,593</u>
Reconciliation of operating (loss) income to net cash (used) provided by operating activities:					
Operating (loss) income	\$ (13,159,251)	\$ 666,547	\$ 79,980	\$ (12,412,724)	\$ (572,007)
Adjustment to reconcile operating (loss) income to net cash (used) provided by operating activities:					
Depreciation	92,455	-	-	92,455	14,089
Food distribution program	870,089	-	-	870,089	-
(Increase) decrease in interfund receivable	-	(281)	69,763	69,482	-
Decrease in local intergovernmental receivable	-	(33,644)	-	(33,644)	(1,285,742)
(Increase) in accounts receivable	(21,873)	-	(1,754)	(23,627)	-
(Increase) in inventories	(7,590)	-	-	(7,590)	-
Increase (decrease) in interfund payable	490,993	(1,753,162)	195,951	(1,066,218)	(253,198)
Increase (decrease) in accrued salaries	12,926	(64,368)	(21,852)	(73,294)	(12,973)
(Decrease) in unearned revenue	(6,805)	-	-	(6,805)	-
Increase in accrued liability for insurance claims	-	-	-	-	1,590,026
(Decrease) in compensated absences	(14,165)	-	-	(14,165)	-
Total adjustments	<u>1,416,030</u>	<u>(1,851,455)</u>	<u>242,108</u>	<u>(193,317)</u>	<u>52,202</u>
Net cash (used) provided by operating activities	<u>\$ (11,743,221)</u>	<u>\$ (1,184,908)</u>	<u>\$ 322,088</u>	<u>\$ (12,606,041)</u>	<u>\$ (519,805)</u>
Noncash capital financing activities:					
Food distribution program	\$ 870,089	\$ -	\$ -	\$ 870,089	\$ -

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

JERSEY CITY PUBLIC SCHOOLS
Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2018

	<u>Trust Funds</u>	<u>Agency Funds</u>
ASSETS		
Cash and cash equivalents	\$ 1,760,629	\$ 45,318,104
Total assets	<u>1,760,629</u>	<u>45,318,104</u>
LIABILITIES		
Accounts payable	\$ 237,389	-
Payroll deductions and withholdings payable	-	2,658,696
Summer escrow payroll payable	-	42,154,246
Due to student groups	-	505,162
Total liabilities	<u>237,389</u>	<u>\$ 45,318,104</u>
NET POSITION		
Reserved for scholarships	598,097	
Held in trust for unemployment claims	925,143	
Total net position	<u>\$ 1,523,240</u>	

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, 2018

	Trust Funds
ADDITIONS	
Local sources:	
Plan member contributions	\$ 711,038
Fundraising donation	27,720
Total additions	738,758
DEDUCTIONS	
Scholarships awarded	21,800
Unemployment claims	735,672
Total deductions	757,472
Change in net position	(18,714)
Net position, July 1	1,541,954
Net position, June 30	\$ 1,523,240

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, 2018**

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 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 on April 17, 2008 and full control of all areas on July 1, 2018. 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, 2018**

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, 2018**

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.

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

Special Revenue Fund - The Special Revenue Fund is used to account for the proceeds of specific revenue 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.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

GOVERNMENTAL FUNDS (Continued)

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, which are considered major funds and Other Non-Major Funds.

Internal Service Funds (Self Insurance and Transportation) – The self-insurance internal service fund is used to account for the District's various insurance expenses and the funds reserved by the District to cover the self-insured limits of the various insurance policies of the District. The regional day transportation internal service funds are 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 operates 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.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

PROPRIETARY FUND (Continued)

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 District.

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

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

FIDUCIARY FUNDS (Continued)

greatly exceed employee contributions and those employee contributions are raised through taxation; and lastly pricing policies are not established by the District as employee contributions to the activity are regulated by the State of New Jersey and contributions are raised through payroll taxes. The private purpose scholarship fund is utilized to provide scholarships to students and to account for the related transactions.

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

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

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

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Measurement Focus and Basis of Accounting (Continued)

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.

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 exhibits C-1, C-1a and C-2. Some of the transfers made were in significant amounts, but all were in the normal course of operations and properly approved. Budgetary transfers were made during the current year in accordance with statutory guidelines.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgets/Budgetary Control (Continued):

Due to the inclusion of the non-budgeted on-behalf payment made by the State of New Jersey as District expenditures, the District shows an over-expenditure in the General Fund. These amounts are offset by related revenues and as such do not represent budgetary over-expenditures. Formal budgetary integration into the accounting system is employed as a management control device during the year. For governmental funds, there are no substantial differences between the budgetary basis of accounting and accounting principles generally accepted in the United States with the exception of the legally mandated revenue recognition of the last two state aid payments for budgetary purposes only and the accounting for the special revenue fund as noted below. Encumbrance accounting is also employed as an extension of formal budgetary integration in the governmental fund types. Unencumbered appropriations lapse at fiscal year-end.

The accounting records of the Special Revenue Fund are maintained on the grant accounting budgetary basis. The grant accounting budgetary basis differs from GAAP in that the grant accounting budgetary basis recognizes encumbrances as expenditures and also recognizes the related revenues, whereas the GAAP basis does not. Sufficient supplemental records are maintained to allow for the presentation of GAAP basis financial reports.

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.

	<u>2017 - 2018</u>
Total Revenues (Budgetary Basis)	\$ 99,276,632
Adjustments:	
Add: Prior Year Encumbrances	2,021,311
Less: Current Year Encumbrances	(2,551,052)
Adjust for State Aid Payment Recognize for GAAP Statements in the Current Year, Previously Recognized for Budgetary Purposes	6,844,312
Adjust for State Aid Payment Not Recognized for GAAP Purpose until the Subsequent Year	<u>(6,674,493)</u>
Total Revenues (GAAP Basis)	<u>\$ 98,916,710</u>
Total Expenditures (Budgetary Basis)	\$ 99,276,632
Adjustments:	
Add: Prior Year Encumbrances	2,021,311
Less: Current Year Encumbrances	(2,551,052)
Net Transfers (outflows) to General Fund	<u>(5,641,158)</u>
Total Expenditures (GAAP Basis)	<u>\$ 93,105,733</u>

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgets/Budgetary Control (Continued):

The State of New Jersey Department of Education requires the District to use school-based budgeting and pursuant to Elementary and Secondary Education Act of 1965 (ESEA) the District operates an approved Title I schoolwide program where federal funds are consolidated and blended together with other state and local funds. As a result, the District is required to prepare a budget for each school-based school and report blended resources and expenditures – budget and actual for each school-based budget school. This reporting is in exhibits D-2 and D-3 and accounts for all Fund 15 GAAP basis expenditures for each school-based school.

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 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 District 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.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 2017 - 2018 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.

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, 2018, consisted of \$146,545.

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.

**JERSEY CITY PUBLIC SCHOOLS
 NOTES TO BASIC FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

L. Capital Assets (Continued):

Government-Wide Statements

All capital assets are valued at historical cost, or estimated historical cost if actual is unavailable, except for donated capital assets which are recorded at their acquisition value.

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, 2018, the amount earned by these employees but not disbursed was \$42,154,246 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 unearned revenue.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

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 \$32,376,260 and \$172,094, respectively, at June 30, 2018, 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. The general fund typically has been used in prior years to liquidate the liability for compensated absences.

P. 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 government-wide or fund financial statements.

All long-term debt to be paid from governmental and business-type resources are reported as liabilities in the government-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 government-wide statements.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Q. 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.

R. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section 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 District has one item that qualifies for reporting in this category which 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.

S. 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.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

S. Equity Classifications (Continued):

Government-wide Statements (Continued)

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 No. 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 No. 54, fund balance is further categorized as restricted, committed, assigned, or unassigned fund balance. Proprietary fund equity is classified the same as in the government-wide statements.

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

Excess Surplus - This restriction was created to represent the June 30, 2018 audited excess surplus that is required to be appropriated in the 2019-2020 original budget certified for taxes.

Excess Surplus – Prior Year - Designated for Subsequent Year's Budget - This restriction was created to represent the June 30, 2017 audited excess surplus that will be appropriated in the 2018-2019 original budget certified for taxes.

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.

Capital Projects – Represents fund balance restricted specifically for capital acquisitions and improvements in the Capital Projects fund.

Committed Fund Balance – The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority. The Board of Trustees is the highest level of decision-making authority for the government that can, by adoption of a resolution or formal Board action prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the resolution remains in place until a similar action is taken (the adoption of another resolution) to remove or revise the limitation.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

S. Equity Classifications (Continued):

Governmental Fund Statements (Continued)

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.

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.

Designated for Subsequent Year's Expenditures – This designation was created to dedicate the portion of fund balance appropriated in the 2018-2019 original budget certified for taxes and any increase in fund balance appropriated between July 1, 2018 to August 1, 2018 resulting from decrease in state aid after adoption of 2018-2019 budget.

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

Fund Balance Policies

In the general operating fund and other governmental funds (capital projects and debt service fund types), it is the District's policy to consider restricted resources to have been spent first when an expenditure is incurred for purposes for which both restricted and unrestricted (i.e., committed, assigned or unassigned) fund balances are available, followed by committed and then assigned fund balances. Unassigned amounts are used only after the other resources have been used.

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The government itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

Amounts in the assigned fund balance classification are intended to be used by the government for specific purposes but do not meet the criteria to be classified as committed. The Board has authorized the School Business Administrator/Board Secretary to assign fund balance. The Board may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

T. 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.

U. Expenditures/Expenses:

In the government-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.

V. 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 \$77,904,096 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.

W. 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 collectability 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, 2018**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

X. Prior Period Adjustments

At June 30, 2018 a third-party capital assets appraisal was performed. As a result, the District adjusted capital assets values in the food service fund by \$25,086 to agree with the appraisal through a prior period adjustment to the fund balance in the proprietary fund financial statements. The District also adjusted capital assets for governmental activities by \$106,682,149 to agree with the appraisal through a prior period adjustment to the net position. Adjustments for the business-type and governmental activities are reported as special items in the statement of activities in the government-wide financial statements. Our opinion was not modified with respect to these adjustments.

Y. Tax Abatements

GASB Statement No. 77, *Tax Abatement Disclosures* requirements the disclosure of information about the nature and magnitude of tax abatements. A tax abatement is an agreement between a government and an individual or entity in which the government promises to forgo tax revenues and the individual or entity promises to subsequently take a specific action that contributes to economic development or otherwise benefits the government or its citizens. School districts are not authorized by New Jersey statute to enter into tax abatement agreements. However, the county or municipality in which the school district is situated may have entered into tax abatement agreements, and that potential must be disclosed in these financial statements. If the county or municipality entered into tax abatement agreements, those agreements will not directly affect the school district's local tax revenue because N.J.S.A. 54:4-75 and N.J.S.A. 54:4-76 require that amounts so forgiven must effectively be recouped from other taxpayers and remitted to the school district.

For a local school district board of education that has elected to raise their minimum tax levy using the required local share provisions at N.J.S.A. 18A:7F-5(b), the loss of revenue resulting from the municipality or county having entered into a tax abatement agreement is indeterminate due to the complex nature of the calculation of required local share performed by the New Jersey Department of Education based upon district property value and wealth.

Z. GASB Pronouncements

GASB Pronouncements Implemented in the 2018 Fiscal Year

GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. The primary objective of this Statement is to improve accounting and financial reporting by state and local governments for postemployment benefits other than pensions (other postemployment benefits or OPEB). It also improves information provided by state and local government employers about financial support for OPEB that is provided by other entities.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Z. GASB Pronouncements (Continued)

GASB Pronouncements Implemented in the 2018 Fiscal Year (Continued)

GASB Statement No. 85, Omnibus 2017. The objective of this Statement is to address practice issues that have been identified during implementation and application of certain GASB Statements. This Statement addresses a variety of topics including issues related to blending component units, goodwill, fair value measurement and application, and postemployment benefits (pensions and other post-employment benefits (OPEB)).

GASB Statement No. 86, Certain Debt Extinguishment Issues. The primary objective of this Statement is to improve consistency in accounting and financial reporting for in-substance defeasance of debt by providing guidance for transactions in which cash and other monetary assets acquired with only existing resources - resources other than the proceeds of refunding debt are placed in an irrevocable trust for the sole purpose of extinguishing debt. This Statement also improves accounting and financial reporting for prepaid insurance on debt that is extinguished and notes to financial statements for debt that is defeased in substance.

Recently Issued Accounting Pronouncements to be implemented in future years

GASB Statement No. 84, Fiduciary Activities, will be effective with the fiscal year ending June 30, 2020. The objective of this Statement is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. This Statement established criteria for identifying fiduciary activities of all state and local governments.

GASB Statement No. 87, Leases, will be effective with the fiscal year ending June 30, 2021. The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract.

GASB Statement No. 88, Certain Disclosures Related to Debt, Including Direct Borrowings and Direct Placements, will be effective beginning with the year ending June 30, 2019. The primary objective of this Statement is to improve the information that is disclosed in notes to government financial statements related to debt, including direct borrowings and direct placements. It also clarifies which liabilities governments should include when disclosing information related to debt. This Statement will improve financial reporting by providing users of financial statements with essential information that currently is not consistently provided. In addition, information about resources to liquidate debt and the risks associated with changes in terms association with debt will be disclosed.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Z. GASB Pronouncements (Continued)

Recently Issued Accounting Pronouncements to be implemented in future years (Continued)

GASB Statement No. 89, Accounting for Interest Costs Incurred Before the End of a Construction Period, will be effective beginning with the year ending June 30, 2020. The objectives of this Statement are (1) to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and (2) to simplify accounting for interest cost incurred before the end of a construction period. This Statement requires that interest cost incurred before the end of a construction period be recognized as an expense in the period in which the cost is incurred for financial statements prepared using the economic resources measurement focus. As a result, interest cost incurred before the end of a construction period will not be included in the historical cost of a capital asset reported in a business-type activity or enterprise fund.

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.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

NOTE 2. DEPOSITS AND INVESTMENTS (Continued)

Deposits (Continued)

GASB Statement No. 40 requires that the District disclose whether its deposits are exposed to custodial credit risk (risk that in the event of failure of the counterparty, the District would not be able to recover the value of its deposit or investment). Deposits are 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, 2018, the book value of the District's deposits was \$68,153,800 and bank balances of the District's cash and deposits amounted to \$90,286,376.

As of June 30, 2018, 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	\$ 502,793
Insured - GUDPA	67,651,007
	<u>\$68,153,800</u>
 Reconciliation to Government-Wide Statement of Net Position:	
Unrestricted Cash	\$ 21,074,459
Restricted Cash	608
Trust and Agency Fund Cash (Not Included in Government-Wide Statement)	47,078,733
	<u>\$ 68,153,800</u>

Investments

The District is permitted to invest public funds in accordance with the types of securities authorized by N.J.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.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

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, 2018 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 \$48,538,161 are comprised of \$0 from federal sources and \$48,538,161 from state sources.

Receivables from other governments as reported on the special revenue fund balance sheet amounting to \$10,019,515 are comprised of \$3,331,841 from federal sources and \$6,677,665 from state sources.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

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 basis 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 basis 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, 2018:

	Balance at July 1, 2017	Additions	Adjustments Per Valuation	Transfers	Balance at June 30, 2018
Governmental Activities:					
Capital assets, not being depreciated:					
Land	\$ 14,846,605	\$ -	\$ -	\$ -	\$ 14,846,605
Construction in progress - SDA	28,188,968	-	-	(28,188,968)	-
Total capital assets, not being depreciated	<u>43,035,573</u>	<u>-</u>	<u>-</u>	<u>(28,188,968)</u>	<u>14,846,605</u>
Capital assets, being depreciated:					
Buildings and improvements	473,909,557	2,050,216	(95,046,090)	28,188,968	409,102,651
Machinery and equipment	42,258,998	898,907	(15,796,951)	-	27,360,954
Total capital assets, being depreciated	<u>516,168,555</u>	<u>2,949,123</u>	<u>(110,843,041)</u>	<u>28,188,968</u>	<u>436,463,605</u>
Less accumulated depreciation for:					
Buildings and improvements	(151,692,014)	(8,915,313)	(7,717,669)	-	(168,324,996)
Machinery and equipment	(35,342,047)	(965,817)	11,878,561	-	(24,429,303)
Total accumulated depreciation	<u>(187,034,061)</u>	<u>(9,881,130)</u>	<u>4,160,892</u>	<u>-</u>	<u>(192,754,299)</u>
Total capital assets, being depreciated, net	<u>329,134,494</u>	<u>(6,932,007)</u>	<u>(106,682,149)</u>	<u>28,188,968</u>	<u>243,709,306</u>
Governmental activities capital assets, net	<u>\$ 372,170,067</u>	<u>\$ (6,932,007)</u>	<u>\$ (106,682,149)</u>	<u>\$ -</u>	<u>\$ 258,555,911</u>

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

NOTE 5. CAPITAL ASSETS AND DEPRECIATION (Continued)

* Depreciation expense was charged to Governmental Activities for the year fiscal year ended June 30, 2018 as follows:

Instruction:	
Regular instruction	\$ 3,601,021
Special education instruction	1,102,816
Other special instruction	247,053
Other instruction	70,561
Total Instruction	<u>5,021,451</u>
Support Services:	
Tuition	361,432
Student & instruction related services	2,083,148
General administration	183,517
School administrative services	374,289
Central services	154,227
Administrative information technology	68,295
Plant operations and maintenance	1,261,602
Pupil transportation	359,102
Special schools	14,067
Total Support Services	<u>4,859,679</u>
Total Depreciation Expense	<u>\$ 9,881,130</u>
Internal Service Fund:	
Depreciation Expense	14,089
Total Depreciation Expense	<u>\$ 9,895,219</u>

The following is a summarization of the business-type activities in capital assets for the year fiscal year ended June 30, 2018:

	Balance at July 1, 2017	Additions	Adjustments Per Valuation	Transfers	Balance at June 30, 2018
Business-type Activities					
Capital assets, being depreciated:					
Machinery and equipment	\$ 3,604,890	\$ -	\$ (68,540)	\$ -	\$ 3,536,350
Total capital assets, being depreciated	<u>3,604,890</u>	<u>-</u>	<u>(68,540)</u>	<u>-</u>	<u>3,536,350</u>
Less accumulated depreciation for:					
Machinery and equipment	(2,600,133)	(92,455)	43,454	-	(2,649,134)
Total accumulated depreciation	<u>(2,600,133)</u>	<u>(92,455)</u>	<u>43,454</u>	<u>-</u>	<u>(2,649,134)</u>
Total capital assets, being depreciated, net	<u>1,004,757</u>	<u>(92,455)</u>	<u>(25,086)</u>	<u>-</u>	<u>887,216</u>
Business-type activities capital assets, net	<u>\$ 1,004,757</u>	<u>\$ (92,455)</u>	<u>\$ (25,086)</u>	<u>\$ -</u>	<u>\$ 887,216</u>

At June 30, 2018 a third-party capital assets appraisal was performed. As a result, the District adjusted the capital assets values in the governmental and business-type activities to agree with the appraisal.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

NOTE 6. LONG-TERM DEBT

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

As of June 30, 2018, the governmental and business-type long-term debt of the District consisted of the following:

Governmental Activity Debt:	
Accrued Compensation Absences:	
Current Portion	\$ 2,153,021
Noncurrent Portion	<u>30,223,239</u>
Total Governmental Activity Debt	<u>\$ 32,376,260</u>
 Business-Type Activity Debt:	
Accrued Compensation Absences:	
Current Portion	\$ 15,630
Noncurrent Portion	<u>156,464</u>
Total Business-Type Activity Debt	<u>\$ 172,094</u>

The following is a summary of changes in long-term debt for the year ended June 30, 2018:

	Balance June 30, 2017	Additions	Deductions	Balance June 30, 2018	Amounts Due Within One Year	Long-Term Portion
Governmental Activities:						
Compensated Absences	<u>\$ 32,033,623</u>	<u>\$ 2,479,243</u>	<u>\$ (2,136,606)</u>	<u>\$ 32,376,260</u>	<u>\$ 2,153,021</u>	<u>\$ 30,223,239</u>
Business-Type Activities:						
Compensated Absences	<u>\$ 186,259</u>	<u>\$ 3,725</u>	<u>\$ (17,890)</u>	<u>\$ 172,094</u>	<u>\$ 15,630</u>	<u>\$ 156,464</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.

Bonds payable on the City of Jersey City's financial statements at June 30, 2018 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 \$4,080,000 to \$1,545,000 from 2019 to 2021 with variable interest at 0.0659% to 3.139%.	\$ 11,080,000
\$9,830,00, 2015B School Refunding Bonds, due in annual installments starting February 15, 2016 at \$80,000 and \$845,000 to \$1,160,000 from 2019 to 2027 with variable interest at 2.9% to 5.0%	<u>8,930,000</u>
	<u>\$ 20,010,000</u>

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

NOTE 6. LONG-TERM DEBT (Continued)

A. Bonds Payable (Continued):

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

Year Ending June 30,	Principal	Interest	Total
2019	\$ 4,925,000	\$ 602,013	\$ 5,527,013
2020	4,745,000	476,004	5,221,004
2021	2,500,000	369,647	2,869,647
2022	2,490,000	286,299	2,776,299
2023	985,000	224,250	1,209,250
2024 - 2027	4,365,000	454,500	4,819,500
	<u>\$ 20,010,000</u>	<u>\$ 2,412,713</u>	<u>\$ 22,422,713</u>

B. Bonds Authorized But Not Issued:

As of June 30, 2018, the District had \$1,587,258 in authorized, but not issued, school bonds.

NOTE 7. EMPLOYEE RETIREMENT SYSTEMS AND PENSION PLANS

Description of Plans and Benefits Provided

Substantially 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.

Public Employees' Retirement System (PERS) - 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 defined benefit pension plan administered by the State of New Jersey, Division of Pensions and Benefits. 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.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

NOTE 7. EMPLOYEE RETIREMENT SYSTEMS AND PENSION PLANS (Continued)

Teachers' Pension and Annuity Fund (TPAF) - 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 defined benefit pension 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.

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:66 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.

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 with 25 years or more of service credit 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. With PERS, tier 1 members can receive an unreduced benefit from age 55 to age 60 if they have at least 25 years of service. 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.

The State of New Jersey sponsors and administers the following defined contribution public employee retirement program covering certain state and local government employees which include those District employees who are eligible for pension coverage.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

NOTE 7. EMPLOYEE RETIREMENT SYSTEMS AND PENSION PLANS (Continued)

Defined Contribution Retirement Program (DCRP) - established under the provisions of Chapter 92, P.L. 2007 and Chapter 103, P.L. 2008 to provide coverage to elected, certain appointed officials, and certain District employees not eligible for enrollment in PERS or TPAF. Effective July 1, 2007 membership is mandatory for such individuals with vesting occurring after one (1) year of membership. DCRP is a defined contribution pension plan.

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

Plan Amendments

The authority to amend the provisions of the above plans rests with new legislation passed by the State of New Jersey. Pension reforms enacted pursuant to Chapter 78, P.L. 2011 included provisions creating special Pension Plan Design Committees for TPAF and PERS, once a Target Funded Ratio (TFR) is met. The Pension Plan Design Committees will have the discretionary authority to modify certain plan design features, including member contribution rate; formula for calculation of final compensation of final salary; fraction used to calculate a retirement allowance; age at which a member may be eligible and the benefits for service or early retirement; and benefits provided for disability retirement. The committees will also have the authority to reactivate the cost of living adjustment (COLA) on pensions. However, modifications can only be made to the extent that the resulting impact does not cause the funded ratio to drop below the TFR in any one year of a 30-year projection period.

Measurement Focus and Basis of Accounting

The financial statements of the retirement systems are prepared in accordance with U.S. generally accepted accounting principles as applicable to governmental organizations. In doing so, the Division adheres to reporting requirements established by the Governmental Accounting Standards Board (GASB).

The accrual basis of accounting is used for measuring financial position and changes in net position of the pension trust funds. Under this method, contributions are recorded in the accounting period in which they are legally due from the employer or plan member, and deductions are recorded at the time the liabilities are due and payable in accordance with the terms of each plan. The accounts of the Division are organized and operated on the basis of funds. All funds are accounted for using an economic resources measurement focus.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

NOTE 7. EMPLOYEE RETIREMENT SYSTEMS AND PENSION PLANS (Continued)

Investment Valuation

The Division of Investment, Department of the Treasury, State of New Jersey (Division of Investment) manages and invests certain assets of the retirement systems. Investments are reported at fair value. Fair value is the amount at which a financial instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale. The Division of Investment issues publicly available financial reports that include the financial statements of the State of New Jersey Cash Management Fund. The financial reports may be obtained in writing to the State of New Jersey, Department of the Treasury, Division of Investment, P.O. Box 290, Trenton, New Jersey 08625-0290 or at www.state.nj.us/treasury/doinvest.

Funding Status and Funding Progress

As of July 1, 2016, the most recent actuarial valuation date, the aggregate funded ratio for the State administered TPAF and local PERS retirement systems, is 33% with an unfunded actuarial accrued liability of \$90.9 billion. The aggregate funded ratio and unfunded accrued liability for the State-funded TPAF system is 25.41% and \$67.6 billion, and the aggregate funded ratio and unfunded accrued liability for local PERS is 48.10% and \$23.3 billion, respectively.

The funded status and funding progress of the retirement systems is based on actuarial valuations which involve estimates of the value of reported amounts and assumptions about the probability of events far into 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 retirement systems in effect at the time of each valuation and also consider the pattern of the sharing of costs between the employer and members at that point in time. The projection of benefits for financing reporting purposes does not explicitly incorporate the potential effects of legal or 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, 2016 actuarial valuation, the projected unit credit was used as the actuarial cost method, and the five year average of market value was used as the asset valuation method for the retirement systems. The actuarial assumptions included (a) an investment rate of return for the retirement systems of 7.00% and (b) projected salary increases applied through the year 2026 of 1.65-5.15 % based on age for the PERS and varying percentages based on experience for TPAF.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

NOTE 7. EMPLOYEE RETIREMENT SYSTEMS AND PENSION PLANS (Continued)

Employer and Employee Contribution Requirements

The contribution policy is set by laws of the State of New Jersey and requires contributions by active members and contributing employers. Plan member and employer contributions may be amended by State of New Jersey legislation with the amount of contribution by the State of New Jersey contingent upon the Annual Appropriations Act. Pursuant to the provisions of Chapter 78, P.L. 2011, the active member contribution rate for PERS and TPAF increased from 5.5% of annual compensation to 6.5 plus an additional 1% phased-in over seven years beginning July 2012. The member contribution for PERS and TPAF was 7.34% in fiscal year 2018. The final phase-in of the additional incremental member contribution rate took place on July 1, 2018, reaching 7.5%. The member contribution for DCRP was 5.5% the fiscal year 2018.

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.

Annual Pension Costs (APC)

For the fiscal year ended June 30, 2018 for TPAF, which is a cost sharing multiple employer defined benefit pension plan with a special funding situation, the annual pension cost differs from the annual required contribution. For PERS, which is a cost sharing multiple employer defined benefit pension plan, the annual pension cost equals contributions made. TPAF employer contributions are made annually by the State of New Jersey to the pension system on behalf of the District. PERS employer contributions are made annually by the District to the pension system in accordance with Chapter 114, P.L. 1997. In the DCRP, which is a defined contribution plan, member contributions are matched by a 3% employer contribution.

During the years ended June 30, 2018, 2017, and 2016 the District paid the required contributions to PERS of \$9,431,832, \$8,595,258, and \$8,561,964, respectively.

During the year ended June 30, 2018 the District paid the required contributions to DCRP of \$165,055.

The PERS contributions are recognized in the governmental fund financial statements (modified accrual basis) as an expenditure. The on-behalf TPAF contributions are recognized in the governmental fund financial statements (modified accrual basis) as both a revenue and expenditure in accordance with GASB Statement No. 85, Omnibus 2017 (GASB No. 85). The DCRP contributions are recognized in the governmental fund financial statements (modified accrual basis) as an expenditure, as well as, the government-wide financial statements (accrual basis) as an expense.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

NOTE 7. EMPLOYEE RETIREMENT SYSTEMS AND PENSION PLANS (Continued)

Reimbursed TPAF Social Security Contributions

In accordance with N.J.S.A. 18A:66-66, the State of New Jersey reimbursed the District \$18,236,378 during the year ended June 30, 2018, for the employer's share of social security contributions for TPAF members, as calculated on their base salaries. This amount has been recognized in the government-wide financial statements (accrual basis) and the governmental fund financial statements (modified accrual basis) as a revenue and expense/expenditure in accordance with GASB No. 85.

PERS 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 outflows of resources, collective deferred inflows of resources and collective pension expense excluding that attributable to employer-paid member contributions. The employer allocation percentages presented are based on the ratio of the contributions as an individual employer to total contributions to the PERS during the fiscal year ended June 30, 2017. Employer allocation percentages have been rounded for presentation purposes.

Although the NJ Division of Pensions and Benefits ("Division") administers one cost-sharing multiple employer defined benefit pension plan, separate actuarial valuations are prepared to determine the actuarial determined contribution rate by group. Following this method, the measurement of the collective pension expense excluding that attributable to employer paid member contributions are determined separately for each individual employer of the State and local groups of the plan. To facilitate the separate actuarial valuations, the Division maintains separate accounts to identify additions, deductions, and fiduciary net position applicable to each group. The allocation percentages are presented for each group. The allocation percentages for each group as of June 30, 2017 are based on the ratio of each employer's contribution to total employer contributions of the group for the fiscal year ended June 30, 2017.

At June 30, 2018 the District reported in the statement of net position (accrual basis) a liability of \$237,003,006 for its proportionate share of the PERS net pension liability. The net pension liability was measured as of June 30, 2017, 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, 2017, the District's PERS proportion was 1.0181%, which was an increase of 0.0506% from its proportion measured as of June 30, 2016.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

NOTE 7. EMPLOYEE RETIREMENT SYSTEMS AND PENSION PLANS (Continued)

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

For the year ended June 30, 2018, the District recognized in the government-wide statement of activities (accrual basis) pension expense of \$15,628,519 for PERS. The pension contribution made by the District during the current 2017-2018 fiscal year is the contribution that is applied to the net pension liability reported at the end of the current fiscal year of June 30, 2018 with a measurement date of the prior fiscal year end of June 30, 2017. Since the State of New Jersey applies the current year pension contribution towards the calculation of the net pension liability reported at the end of the current fiscal year, which has a measurement date of the preceding fiscal year end, there is no deferred outflows of resources reported as of June 30, 2018 for contributions made subsequent to the current fiscal year end. At June 30, 2018, 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
Differences between expected and accrual experience	\$ 5,580,603	\$ -
Changes in assumptions	47,747,938	-
Net differences between projected and actual investment earnings on pension plan investments	-	45,959,055
Changes in proportion	-	1,341,218
District contributions subsequent to measurement date	10,188,019	-
Total	\$ 63,516,560	\$ 47,300,273

\$10,188,019 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, 2019. 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,	
2019	\$ 2,457,173
2020	5,508,675
2021	1,714,063
2022	(5,268,207)
2023	1,616,564
	\$ 6,028,268

**JERSEY CITY PUBLIC SCHOOLS
 NOTES TO BASIC FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

NOTE 7. EMPLOYEE RETIREMENT SYSTEMS AND PENSION PLANS (Continued)

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

Actuarial Assumptions

The collective total pension liability for the June 30, 2017 measurement date was determined by an actuarial valuation as of July 1, 2016, which was rolled forward to June 30, 2017. This actuarial valuation used the following actuarial assumptions, applied to all periods in the measurement:

Inflation rate	2.25%
Salary increases: Through 2026	1.65 – 4.15% Based on age
Thereafter	2.65 – 5.15% Based on age
Investment rate of return	7.00%
Mortality Rate Table	RP-2000

Assumptions for mortality improvements are based on Society of Actuaries Scale AA.

The actuarial assumptions used in the July 1, 2016 valuation was based on the results of an actuarial experience study for the period July 1, 2011 to June 30, 2014.

Long-Term Expected Rate of Return

In accordance with State statute, the long-term expected rate of return on plan investments (7.00% at June 30, 2017) 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.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

NOTE 7. EMPLOYEE RETIREMENT SYSTEMS AND PENSION PLANS (Continued)

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 (Continued)

Best estimates of arithmetic real rates of return for each major asset class included in PERS's target asset allocation as of June 30, 2017 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Absolute Return/Risk Mitigation	5.00%	5.51%
Cash Equivalents	5.50%	1.00%
U.S. Treasuries	3.00%	1.87%
Investment Grade Credit	10.00%	3.78%
Public High Yield	2.50%	6.82%
Global Diversified Credit	5.00%	7.10%
Credit Oriented Hedge Fund	1.00%	6.60%
Debt Related Private Equity	2.00%	10.63%
Debt Related Real Estate	1.00%	6.61%
Private Real Asset	2.50%	11.83%
Equity Related Real Estate	6.25%	9.23%
U.S. Equity	30.00%	8.19%
Non-U.S. Developed Markets Equity	11.50%	9.00%
Emerging Markets Equity	6.50%	11.64%
Buyouts/Venture Capital	8.25%	13.08%

Discount Rate

The discount rate used to measure the total pension liability was 5.00% as of June 30, 2017. This single blended discount rate was based on the long-term expected rate of return on pension plan investments of 7.00%, and a municipal bond rate of 3.58% as of June 30, 2017, based on the Bond Buyer Go 20-Bond Municipal Bond Index which includes tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made based on the contribution rate in the most recent fiscal year. The State employer contributed 40% of the actuarially determined contributions and the local employers contributed 100% of their actuarially determined 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 2040. Therefore, the long-term expected rate of return on plan investments was applied to projected benefit payments through 2040, and the municipal bond rate was applied to projected benefit payments after that date in determining the total pension liability.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

NOTE 7. EMPLOYEE RETIREMENT SYSTEMS AND PENSION PLANS (Continued)

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

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, 2017, 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% point lower or 1% point higher than the current rate:

	At 1% Decrease (4.00%)	At Current Discount Rate (5.00%)	At 1% Increase (6.00%)
District's proportionate share of PERS net pension liability	\$ 294,018,313	\$ 237,003,006	\$ 189,502,188

The sensitivity analysis was based on the proportionate share of the District's net pension liability at June 30, 2017. A sensitivity analysis specific to the District's net pension liability was not provided by the pension system.

Pension Plan fiduciary net position

Detailed information about the PERS 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.

Payable to the pension plan

At June 30, 2018 the District reported accounts payable to the PERS of \$10,188,019 for the required actuarially determined contribution to PERS for the year ended June 30, 2018.

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

GASB No. 68, requires participating employers in TPAF to recognize their proportionate share of the collective net pension liability, collective deferred outflows of resources, collective deferred inflows of resources and collective pension expense excluding that attributable to employer-paid member contributions. The non-employer allocation percentages presented are based on the ratio of the State's contributions made as a non-employer toward the actuarially determined contribution amount adjusted by locations who participated in the State early retirement incentives to total contributions to TPAF during the fiscal year ended June 30, 2017. Employer allocation percentages have been rounded for presentation purposes.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

NOTE 7. EMPLOYEE RETIREMENT SYSTEMS AND PENSION PLANS (Continued)

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

The contribution policy for TPAF is set by N.J.S.A. 18A:66 and requires contributions by active members and non-employer contributions by the State. State legislation has modified the amount that is contributed by the State. The State's pension contribution is based on an actuarially determined amount which includes the employer portion of the normal cost and an amortization of the unfunded accrued liability. For the fiscal year ended June 30, 2017, the State's pension contribution was less than the actuarial determined amount.

In accordance with GASB No. 68, the District is not required to recognize a net pension liability for TPAF. The State of New Jersey, as a nonemployer contributing entity, is the only entity that has a legal obligation to make employer contributions to TPAF on behalf of the District. Accordingly, the District's proportionate share percentage determined under Statement No. 68 is zero percent and the State's proportionate share is 100% of the net pension liability attributable to the District for TPAF. Therefore, in addition, the District does not recognize any portion of the TPAF collective deferred outflows of resources and deferred inflows of resources.

At June 30, 2018 the State's net pension liability for TPAF associated with the District was \$1,575,522,739. The nonemployer allocation percentages are based on the ratio of the State's contributions made as an employer and nonemployer towards the actuarially determined contribution amount adjusted by locations who participated in the State early retirement incentives to total contributions to TPAF during the year ended June 30, 2017. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2016, which was rolled forward to June 30, 2017. At June 30, 2017 the State's proportionate share of the TPAF net pension liability associated with the District was 2.3368%, which was a decrease of 0.0753% from its proportion measured as of June 30, 2016.

For the year ended June 30, 2018 the District recognized in the government-wide statement of activities (accrual basis) pension expense of \$109,144,237 for TPAF. This amount has been included in the government-wide statement of activities (accrual basis) as a revenue and an expense in accordance with GASB No. 85.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

NOTE 7. EMPLOYEE RETIREMENT SYSTEMS AND PENSION PLANS (Continued)

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, 2017 measurement date was determined by an actuarial valuation as of July 1, 2016, which was rolled forward to June 30, 2017. This actuarial valuation used the following actuarial assumptions, applied to all periods in the measurement:

Inflation rate	2.25%
Salary increases: 2012-2021	Varies based on experience
Thereafter	Varies based on experience
Investment rate of return	7.00%

Assumptions for mortality rates were based on the experience of TPAF members reflecting mortality improvement on a generational basis based on a 60-year average of Social Security data from 1953 to 2013.

The actuarial assumptions used in the July 1, 2016 valuation were based on the results of an actuarial experience study for the period July 1, 2012 to June 30, 2015.

Long-Term Expected Rate of Return

In accordance with State statute, the long-term expected rate of return on plan investments (7.00% at June 30, 2017.) 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.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

NOTE 7. EMPLOYEE RETIREMENT SYSTEMS AND PENSION PLANS (Continued)

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 (Continued)

Best estimates of arithmetic real rates of return for each major asset class included in TPAF's target asset allocation as of June 30, 2017 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Absolute Return/Risk Mitigation	5.00%	5.51%
Cash Equivalents	5.50%	1.00%
U.S. Treasuries	3.00%	1.87%
Investment Grade Credit	10.00%	3.78%
Public High Yield	2.50%	6.82%
Global Diversified Credit	5.00%	7.10%
Credit Oriented Hedge Funds	1.00%	6.60%
Debt Related Private Equity	2.00%	10.63%
Debt Related Real Estate	1.00%	6.61%
Private Real Asset	2.50%	11.83%
Equity Related Real Estate	6.25%	9.23%
U.S. Equity	30.00%	8.19%
Non-U.S. Developed Markets Equity	11.50%	9.00%
Emerging Markets Equity	6.50%	11.64%
Buyouts/Venture Capital	8.25%	13.08%

Discount Rate

The discount rate used to measure the total pension liability for TPAF was 4.25% as of June 30, 2017. This single blended discount rate was based on the long-term expected rate of return on pension plan investments of 7.00%, and a municipal bond rate of 3.58% as of June 30, 2017, 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 employers will be made based on the contribution rate in the most recent fiscal year. The State contributed 40% of the actuarially determined 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 2036. Therefore, the long-term expected rate of return on plan investments was applied to projected benefit payments through 2036, and the municipal bond rate was applied to projected benefit payments after that date in determining the total pension liability.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

NOTE 7. EMPLOYEE RETIREMENT SYSTEMS AND PENSION PLANS (Continued)

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

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

The following presents the State's proportionate share of the net pension liability attributable to the District as of June 30, 2017 calculated using the discount rate as disclosed above as well as what the State's proportionate share of the TPAF net pension liability attributable to the District would be if it were calculated using a discount rate that is 1% point lower or 1% point higher than the current rate:

	At 1% Decrease (3.25%)	At Current Discount Rate (4.25%)	At 1% Increase (5.25%)
States proportionate share of the TPAF net pension liability attributable to the District	\$ 1,871,770,435	\$ 1,575,522,739	\$ 1,331,472,600

The sensitivity analysis was based on the State's proportionate share of the net pension liability attributable to the District at June 30, 2017. A sensitivity analysis specific to State's proportionate share of the net pension liability attributable to the District was not provided by the pension system.

Pension Plan Fiduciary Net Position

Detailed information about the TPAF pension plan's fiduciary net position is available in the separately issued financial report from the State of New Jersey, Department of the Treasury, Division of Pension and Benefits. The financial report may be accessed via the New Jersey, Division of Pensions and Benefits, website at www.state.nj.us/treasury/pensions.

NOTE 8. POST-RETIREMENT MEDICAL BENEFITS

The State of New Jersey sponsors and administers the post-retirement health benefit program plan for school districts.

As a result of implementing GASB Statement No. 74 Financial Reporting for *Postemployment Benefit Plans Other than Pension Plans*, the post-retirement health benefit program plan is reported in an Agency Fund in the New Jersey Comprehensive Annual Financial Report effective for the fiscal year ended June 30, 2017. Therefore, the plan has no assets accumulated in a trust. In accordance with GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other than Pension* (GASB No. 75), the plan is classified as a single employer defined benefit OPEB plan with a special funding situation that is not administered through a trust that meets the criteria in paragraph 4 of GASB No. 75.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

NOTE 8. POST-RETIREMENT MEDICAL BENEFITS (Continued)

Plan Description and Benefits Provided

The State of New Jersey sponsors and administers the following post-retirement health benefit program plan covering certain local school district employees, including those District employees and retirees eligible for coverage.

State Health Benefit Program Fund – Local Education Retired (including Drug Program Fund) – N.J.S.A. 52:14-17.32f provides medical coverage to qualified retired education participants. The State of New Jersey provides employer-paid coverage to members of the TPAF who retire from a board of education or county college with 25 years of service or on a disability retirement. Under the provisions of Chapter 126, P.L. 1992, the State also provides employer-paid coverage to members of the PERS and Alternate Benefits Program (ABP) who retire from a board of education or county college with 25 years of service or on a disability retirement if the member’s employer does not provide this coverage. Certain local participating employers also provide post-retirement medical coverage to their employees. Retirees who are not eligible for employer paid health coverage at retirement can continue in the program if their employer participates in this program or if they are participating in the health benefits plan of their former employer and are enrolled in Medicare Parts A and B by paying the cost of the insurance for themselves and their covered dependents.

Pursuant to Chapter 78, P.L. 2011, future retirees eligible for postretirement medical coverage who have less than 20 years of creditable service on June 28, 2011 will be required to pay a percentage of the cost of their health coverage in retirement provided they retire with 25 or more years of pension service credit. The percentage of the premium for which the retiree will be responsible will be determined based on the retiree’s annual retirement benefit and level of coverage.

The State of New Jersey, Department of the Treasury, Division of Pensions and Benefits, issues publicly available financial reports that include the financial statements and required supplementary information for the above fund. The financial reports may be accessed via the New Jersey Division of Pensions and Benefits website at www.state.nj.us/treasury/pensions.

Plan Membership

At June 30, 2016, the total plan membership for the State of New Jersey consisted of the following:

Active Plan Members	223,747
Inactive Plan Members or Beneficiaries Currently Receiving Benefit Payments	<u>142,331</u>
Total	<u><u>366,078</u></u>

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

NOTE 8. POST-RETIREMENT MEDICAL BENEFITS (Continued)

Measurement Focus and Basis of Accounting

The financial statements of the post-retirement health benefit plans are prepared in accordance with U.S. generally accepted accounting principles as applicable to governmental organizations. In doing so, the Division adheres to reporting requirements established by the Governmental Accounting Standards Board (GASB).

The accrual basis of accounting is used for measuring financial position and changes in net position of the post-employment health benefit plans. Under this method, contributions are recorded in the accounting period in which they are legally due from the employer or plan member, and deductions are recorded at the time the liabilities are due and payable in accordance with terms of each plan. The accounts of the Division are organized and operated on the basis of funds. All funds are accounted for using economic resources measurement focus.

Investment Valuation

Investments are reported at fair value. Investments that do not have an established market are reported at estimated fair value. Fair value is the amount at which a financial instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale.

Funded Status and Funding Progress

As of July 1, 2016, the most recent actuarial valuation date, the unfunded actuarial accrued liability for OPEB is \$69.3 billion which is made up of \$25.5 billion for State active and retired members and \$43.8 billion for education employees and retired members that become the obligation of the State of New Jersey upon retirement.

The funded status and funding progress of the OPEB includes actuarial valuations which involve estimates of the value of reported amounts and assumptions about the probability of events far into 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 that point in time. The projection of benefits for financial reporting purposes does not explicitly incorporate the potential effects of legal or 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, 2016 OPEB actuarial valuation, the projected unit credit was used as the actuarial cost method. The actuarial assumptions included an assumed investment rate of return of 4.50 percent.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

NOTE 8. POST-RETIREMENT MEDICAL BENEFITS (Continued)

Post-Retirement Medical Benefits Contributions

P.L. 1987, c.384 and P.L. 1990, c.6 required the TPAF and the 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. As of June 30, 2017, there were 112,966 retirees receiving post-retirement medical benefits, and the State contributed \$1.39 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 benefits changed from a pre-funding basis to a pay-as-you-go basis beginning in fiscal year 1994.

The State is also responsible for the cost attributable to P.L. 1992 c.126 which provides employer-paid health benefits to members of PERS and ABP who retired from a board of education or county college with 25 years of service. The State paid \$238.9 million toward Chapter 126 benefits for 20,913 eligible retired members in fiscal year 2017.

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 No. 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 District for the years ended June 30, 2018, 2017, and 2016 were \$23,401,314, \$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 District was not determined or made available by the State of New Jersey. The on-behalf OPEB contributions are recognized in the governmental fund financial statements (modified accrual basis) as both a revenue and expenditure in accordance with GASB Statement No. 85.

OPEB Liabilities, OPEB Expenses and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

GASB Statement No. 75 requires participating employers in the State Health Benefits Program Fund – Local Education Retired to recognize their proportionate share of the collective OPEB liability, collective deferred outflows or resources, collective deferred inflows of resources and collective OPEB expense excluding the attributable to retiree-paid member contributions. The nonemployer allocation percentages presented are based on the ratio of the State's contributions made as a nonemployer toward the actuarially determined contribution amount to total contributions to the plan during the fiscal year ended June 30, 2017. Nonemployer allocation percentages have been rounded for presentation purposes.

In accordance with GASB No. 75, the District is not required to recognize an OPEB liability for the post-employment health benefit plan. The State of New Jersey, as a nonemployer contributing entity, is the only entity that has a legal obligation to make employer contributions to the plan on behalf of the District. Accordingly, the District's proportionate share percentage determined under Statement No. 75 is zero percent and the State's proportionate share is 100% of the OPEB liability, attributable to the District. Therefore, in addition, the District does not recognize any portion of the collective deferred outflows of resources and deferred inflows of resources related to the plan.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

NOTE 8. POST-RETIREMENT MEDICAL BENEFITS (Continued)

OPEB Liabilities, OPEB Expenses and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Continued)

For the fiscal year ended June 30, 2018, the District recognized in the government-wide statement of activities (accrual basis) OPEB expense of \$77,099,782. This amount has been included in the District's government-wide statement of activities (accrual basis) as a revenue and expense in accordance with GASB No. 85.

At June 30, 2018 the State's proportionate share of the OPEB liability attributable to the District is \$1,323,249,257. The nonemployer allocation percentages are based on the ratio of the State's proportionate share of the OPEB liability attributable to the District at June 30, 2017 to the total OPEB liability of the State Health Benefit Program Fund – Local Education Retired Employees Plan at June 30, 2017. At June 2017, the State's share of the OPEB liability attributable to the District was 2.4669% which was a decrease of -0.0085% from its proportion measured as of June 30, 2016 of 2.4754%.

Actuarial Assumptions

The OPEB liability for the June 30, 2017, measurement date was determined by an actuarial valuation as of June 30, 2016, which was rolled forward to June 30, 2017. The actuarial assumptions vary for each plan member depending on the pension plan the member is enrolled in. This actuarial valuation used the following actuarial assumptions, applied to all periods in the measurement.

Inflation Rate: 2.50%

	TPAF/AFP	PERS	PFRS
Salary Increases: Through 2026	1.55 – 4.55% based on years of service	2.15 – 4.15% based on age	2.10 – 8.98% based on age
Thereafter	2.00 – 5.45% based on years of service	3.15 – 5.15% based on age	3.10 – 9.98% based on age

Preretirement mortality rates were based on the RP-2014 Headcount-Weighted Healthy Employee Male/Female Mortality Table with fully generational mortality improvement projections from the central year using the MP-2017 scale. Postretirement mortality rates were based on the RP-2014 Headcount-Weighted Health Annuitant Male/Female mortality table with fully generational improvement projections from the central year using the MP-2017 scale. Disability mortality was based on the RP-2014 Headcount-Weighted Disabled Male/Female mortality table with fully generational improvement projections from the central year using the MP-2017 scale.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

NOTE 8. POST-RETIREMENT MEDICAL BENEFITS (Continued)

OPEB Liabilities, OPEB Expenses and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Continued)

Actuarial Assumptions (Continued)

The actuarial assumptions used in the June 30, 2016, valuation were based on the results of actuarial experience studies for the periods July 1, 2012 - June 30, 2015, July 1, 2010 - June 30, 2013, and July 1, 2011 - June 30, 2014 for TPAF, PFRS and PERS, respectively.

Health Care Trend Assumptions

For pre-Medicare preferred provider organization (PPO) medical benefits, this amount initially is 5.9% and decreases to a 5.0% long term trend rate after nine years. For self-insured post 65 PPO medical benefits, the trend rate is 4.5%. For health maintenance organization (HMO) medical benefits, the trend rate is initially 5.9% and decreases to a 5.0% long term rate after nine years. For prescription drug benefits, the initial trend rate is 10.5% and decreases to a 5.0% long term rate after eight years. For the Medicare Part B reimbursement, the trend rate is 5.0%. The Medicare Advantage trend rate is 4.5% and will continue in all future years.

Long-Term Expected Rate of Return

As the OPEB plan only invests in the State of New Jersey Cash Management Fund, the long-term expected rate of return on OPEB investments was based off the best-estimate ranges of future real rates of return (expected returns, net of OPEB plan investment expense and inflation) for cash equivalents, which is 1.00% as of June 30, 2017.

Discount Rate

The discount rate for June 30, 2017 and 2016, was 3.58% and 2.85%, respectively. This represents the municipal bond rate as chosen by the State of New Jersey Division of Pensions and Benefits. The source is the Bond Buyer Go 20-Bond Municipal bond Index, which includes tax-exempt general obligation municipal bonds with an average rating of AA/ Aa or higher. As the long-term rate of return is less than the municipal bond rate, it is not considered in the calculation of the discount rate, rather the discount rate is set at the municipal bond rate.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

NOTE 8. POST-RETIREMENT MEDICAL BENEFITS (Continued)

OPEB Liabilities, OPEB Expenses and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Continued)

Change in the Total OPEB Liability

The change in the State’s proportionate share of the OPEB liability attributable to the District for the fiscal year ended June 30, 2018 (measurement date June 30, 2017) is as follows:

	<u>Total OPEB Liability (State Share 100%)</u>
Balance, June 30, 2016 measurement date	\$ 1,431,554,456
Changes reconized for the fiscal year:	
Service cost	53,953,770
Interest on the total OPEB liability	41,919,270
Changes in assumptions	(174,657,561)
Gross benefit payments	(30,649,261)
Contributions from the member	1,128,583
Net changes	<u>(108,305,199)</u>
Balance, June 30, 2017 measurement date	<u>\$ 1,323,249,257</u>

Changes of assumptions and other inputs reflect a change in the discount rate from 2.85% in 2016 to 3.58% in 2017.

The change in the total OPEB liability was based on the State’s proportionate share of the OPEB liability attributable to the District at June 30, 2017. A change in the total OPEB liability specific to the State’s proportionate share of the OPEB liability attributable to the District for the fiscal year ended June 30, 2017 was not provided by the pension system.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

NOTE 8. POST-RETIREMENT MEDICAL BENEFITS (Continued)

OPEB Liabilities, OPEB Expenses and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Continued)

Sensitivity of OPEB Liability

Sensitivity of the total OPEB liability to changes in the discount rate. The following presents the State's proportionate share of the OPEB liability attributable to the District as of June 30, 2017, calculated using the discount rate disclosed above, as well as the State's proportionate share of the OPEB liability attributable to the District that would be if it were calculated using a discount rate that is 1% point lower or 1% point higher than the current rate:

	At 1% Decrease (2.58%)	At Current Discount Rate (3.58%)	At 1% Increase (4.58%)
State's Proportionate Share of the OPEB Liability Attributable to the District	\$ 1,570,792,336	\$ 1,323,249,257	\$ 1,126,895,734

Sensitivity of total OPEB liability to changes in the healthcare cost trend rates. The following presents the State's proportionate share of the OPEB liability attributable to the District as of June 30, 2017, calculated using the healthcare trend rate as disclosed above as well as what the total nonemployer OPEB liability would be if it was calculated using a healthcare trend rate that is 1% point lower or 1% point higher than the current rate:

	1 % Decrease	Healthcare Cost Trend Rate	1% Increase
State's Proportionate Share of the OPEB Liability Attributable to the District	\$ 1,088,244,595	\$ 1,323,249,257	\$ 1,635,332,683

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

NOTE 9. INTERFUND RECEIVABLES AND PAYABLES

The following interfund balances remained on the balance sheet of the governmental fund financial statement at June 30, 2018:

<u>Fund</u>	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
Governmental Funds:		
General	\$ 4,462,116	\$ -
Special Revenue	-	1,286,117
Proprietary Funds:		
Enterprise Funds:		
Food Service	-	1,958,662
CASPER Program	281	-
Other - Nonmajor	-	195,951
Internal Service Fund	-	1,021,667
Total	<u>\$ 4,462,397</u>	<u>\$ 4,462,397</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 \$6,691,178 contribution to school based budgeting to the general fund during the fiscal year ended June 2018. The general fund transferred a \$1,050,020 contribution to preschool education aid in the special revenue fund.

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.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

NOTE 11. CAPITAL RESERVE ACCOUNT (Continued)

Funds placed in the capital reserve account are restricted to capital projects in the District's approved Long Range Facilities Plan (LRFP). Upon submission of the LRFP to the State Department of Education, 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, 2017 to June 30, 2018 fiscal year. The capital reserve balance was \$608 at June 30, 2017, and 2018.

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. On July 24, 2018, P.L.2018, c.67 was approved, amending the "School Funding Reform Act of 2008" (SFRA) and was immediately enacted for the 2018-2019 school year. P.L.2018, c.67 transitions school districts towards the amount of state aid that the school district would receive in the absence of the state aid growth limit and the adjustment aid that the school district received under the SFRA. As a result, the State of New Jersey is estimated to reduce the Jersey City Public Schools state aid by \$174,278,034 over a seven-year phase-in period. This reduction in the level of support from the State of New Jersey could have an effect on the District's programs and activities.

On November 20, 2018, the City of Jersey City approved Ordinance 18-133, which effective January 1, 2019, imposes a 1% payroll tax on employers of non-Jersey City residents for the benefit of the Jersey City Schools. There is pending litigation as a result of several businesses having filed suit claiming the payroll tax is unconstitutional, however there have been no injunctions granted and as of the date of the audit, the outcome of the suit cannot be determined. The local payroll tax revenues cannot be accurately estimated; however projections are substantially less than the District's projected reduction in state aid.

NOTE 13. CONTINGENT LIABILITIES

The District 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 District may be required to reimburse the grantor government. As of June 30, 2018, significant amounts of grant expenditures have not been audited by the various grantor agencies but the District 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, 2018**

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 OFAC 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 District'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 nor has the District had any insurance settlement exceed 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, 2018**

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, 2018, 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 \$12,385,593 reported at June 30, 2018 is based on the requirements of the GASB 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 2018, 2017, and 2016 are as follows:

	Fiscal Year Ended June 30,		
	2018	2017	2016
Unpaid Claims - beginning	\$ 9,515,710	\$ 10,708,901	\$ 11,877,859
Claims incurred	8,468,430	2,423,956	4,149,769
Claims paid	(5,598,547)	(3,617,147)	(5,318,727)
Unpaid Claims, ending	\$ 12,385,593	\$ 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, 2018, 2017, and 2016 the District had \$925,143, \$949,777, and \$1,055,482, respectively, held in trust for unemployment claims.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

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 \$13,147,269 General Fund fund balance at June 30, 2018; \$5,061,028 is restricted as excess surplus in accordance with N.J.S.A. 18A:7F-7 and has been appropriated and included as anticipated revenue for the year ending June 30, 2019; \$608 has been restricted in the capital reserve; \$20,951,780 is assigned for year-end encumbrances; \$15,938,647 is appropriated and included as anticipated revenue for the year ending June 30, 2019; and a deficit of (\$28,804,794) is unassigned.

Special Revenue Fund – The (\$6,674,493) Special Revenue Fund deficit fund balance at June 30, 2018 is unassigned.

Capital Projects Fund – The \$32,201 Capital Projects Fund fund balance at June 30, 2018 is restricted to capital projects.

The total Governmental Funds fund balance is \$6,504,977.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

NOTE 16. FUND BALANCE APPROPRIATED (Continued)

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	\$ 6,504,977	\$ 3,386,438	\$ 9,891,415
Add:			
Capital Assets, Net of			
Accumulated Depreciation	258,555,911	-	258,555,911
Interenal Service Fund			
Unrestricted Net Position	573,502	-	573,502
Deferred Outflows of Resources	63,516,560	-	63,516,560
Less:			
Additional Accounts Payble	(10,188,019)	-	(10,188,019)
Long-Term Liabilities	(32,376,260)	-	(32,376,260)
Net Pension Liability	(237,003,006)	-	(237,003,006)
Deferred Inflows of Resources	(47,300,273)	-	(47,300,273)
Total Net Position	<u>\$ 2,283,392</u>	<u>\$ 3,386,438</u>	<u>\$ 5,669,830</u>

NOTE 17. DEFICIT FUND BALANCES

The District has a deficit fund balance of (\$6,674,493) in the Special Revenue Fund as of June 30, 2018 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, 2018**

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 (\$35,447,086) 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, 2018 is \$5,061,028.

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, 2018, \$280,921,556 has been approved by the SDA and \$279,909,565 has been expended on behalf of the District. The SDA is responsible for the funding and management of the projects. During fiscal year 2018, the District had \$2,050,009 in increases of various outstanding SDA projects. There was \$2,050,216 in SDA project expenditures reported and \$28,188,968 in projects completed during fiscal year 2018. 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, 2018 through February 8, 2019, 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, 2018**

NOTE 20. SUBSEQUENT EVENTS (Continued)

On July 24, 2018, P.L.2018, c.67 was approved, amending the “School Funding Reform Act of 2008” (SFRA) and was immediately enacted for the 2018-2019 school year. P.L.2018, c.67 eliminates adjustment aid and state aid growth limits and allows adjustments to tax levy growth limitations for certain school districts. P.L.2018, c.67 transitions school districts towards the amount of State aid that the school district would receive in the absence of the State aid growth limit and the adjustment aid that the school district received under the SFRA. School districts that received a greater amount of State aid in the 2017-2018 school year than what the district would receive in the absence of the State aid growth limit and adjustment aid, the excess aid will be phased out over a seven-year period. Over the seven-year phase-in period of P.L.2018, c.67, the Jersey City Public School’s state aid is estimated to be decreased by \$174,278,034.

For the 2018-2019 school year the State of New Jersey revised the District’s aid with a reduction of \$5,363,714 from the initially projected amounts. As the District prepared their fiscal year 2018-2019 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 \$3,001,864 and a reduction in appropriations of \$2,361,850.

Also, on July 24, 2018, P.L.2018, c.68 was approved to allow municipalities with a population over 200,000 to impose an employer payroll tax and requires such payroll tax revenues to be paid to school district. On November 20, 2018, the City of Jersey City approved Ordinance 18-133, which effective January 1, 2019, imposes a 1% payroll tax on employers of non-Jersey City residents for the benefit of the Jersey City Schools. There is pending litigation as a result of several businesses having filed suit claiming the payroll tax is unconstitutional, however there have been no injunctions granted and as of the date of the audit, the outcome of the suit cannot be determined.

REQUIRED SUPPLEMENTARY INFORMATION

PART II

BUDGETARY COMPARISON SCHEDULES

JERSEY CITY PUBLIC SCHOOLS
Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2018

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES					
Local sources:					
Local tax levy	\$ 116,692,448	\$ -	\$ 116,692,448	\$ 116,692,448	\$ -
Tuition	46,003	-	46,003	95,377	49,374
Interest earned	-	-	-	280,941	280,941
Miscellaneous	1,926,437	-	1,926,437	2,614,851	688,414
Total - local sources	<u>118,664,888</u>	<u>-</u>	<u>118,664,888</u>	<u>119,683,617</u>	<u>1,018,729</u>
Federal sources:					
Special Education Medicare Reimbursement Initiative	1,006,434	-	1,006,434	1,195,337	188,903
Total - federal sources	<u>1,006,434</u>	<u>-</u>	<u>1,006,434</u>	<u>1,195,337</u>	<u>188,903</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	(8,375,598)	106,076,562	106,076,562	-
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	-
Adult and post-graduate program aid	-	-	-	292,283	292,283
Extraordinary aid	1,785,679	-	1,785,679	2,611,013	825,334
Nonpublic transportation aid	-	-	-	172,550	172,550
On-Behalf TPAF contribution (Non budgeted)					
Pension	-	-	-	36,231,745	36,231,745
Post-retirement medical	-	-	-	23,401,314	23,401,314
Long-term disability insurance	-	-	-	34,659	34,659
Reimbursed TPAF Social Security contributions (Non budgeted)	-	-	-	18,236,378	18,236,378
Total - state sources	<u>420,565,569</u>	<u>(8,375,598)</u>	<u>412,189,971</u>	<u>491,384,234</u>	<u>79,194,263</u>
Total revenues	<u>540,236,891</u>	<u>(8,375,598)</u>	<u>531,861,293</u>	<u>612,263,188</u>	<u>80,401,895</u>
EXPENDITURES -					
CURRENT EXPENSE					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	8,548,676	(715,748)	7,832,928	7,819,959	12,969
Grades 1-5	60,585,857	3,986,289	64,572,146	63,602,904	969,242
Grades 6-8	27,342,444	(1,306,187)	26,036,257	25,499,571	536,686
Grades 9-12	39,849,293	(1,285,272)	38,564,021	35,848,010	2,716,011
Total regular programs - instruction	<u>136,326,270</u>	<u>679,082</u>	<u>137,005,352</u>	<u>132,770,444</u>	<u>4,234,908</u>
Regular programs - home instruction:					
Salaries of teachers	1,015,809	(100,000)	915,809	668,211	247,598
Other purchased services (400-500 series)	403,245	(1,595)	401,650	87,574	314,076
General supplies	-	1,596	1,596	1,516	80
Total regular programs - home instruction	<u>1,419,054</u>	<u>(99,999)</u>	<u>1,319,055</u>	<u>757,301</u>	<u>561,754</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	4,994,536	700,366	5,694,902	5,440,277	254,625
Purchased professional - educational services	273,648	(117,787)	155,861	101,904	53,957
Purchased professional - technical services	38,473	81,960	120,433	850	119,583
Other purchased services (400-500 series)	3,729,416	914,526	4,643,942	4,293,437	350,505
Travel	5,540	17,133	22,673	13,849	8,824
General supplies	3,434,600	(80,532)	3,354,068	2,924,386	429,682
Computers - instructional	609,148	11,856	621,004	543,886	77,118
Textbooks	1,691,002	41,488	1,732,490	1,612,059	120,431
Other objects	409,738	31,085	440,823	319,305	121,518
Miscellaneous expenditures	37,907	127,410	165,317	129,838	35,479
Total regular programs - undistributed instruction	<u>15,224,008</u>	<u>1,727,505</u>	<u>16,951,513</u>	<u>15,379,791</u>	<u>1,571,722</u>
Total regular programs	<u>152,969,332</u>	<u>2,306,588</u>	<u>155,275,920</u>	<u>148,907,536</u>	<u>6,368,384</u>

JERSEY CITY PUBLIC SCHOOLS
Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2018

	<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	\$ 479,726	\$ (43,674)	\$ 436,052	\$ 430,075	\$ 5,977
Other salaries for instruction	241,948	65,075	307,023	253,243	53,780
General supplies	14,822	(492)	14,330	13,243	1,087
Total cognitive - mild	<u>736,496</u>	<u>20,909</u>	<u>757,405</u>	<u>696,561</u>	<u>60,844</u>
Cognitive - moderate:					
Salaries of teachers	758,837	11,931	770,768	714,400	56,368
Other salaries for instruction	274,834	42,509	317,343	316,705	638
General supplies	5,743	(71)	5,672	5,613	59
Other objects	500	500	1,000	998	2
Total cognitive - moderate	<u>1,039,914</u>	<u>54,869</u>	<u>1,094,783</u>	<u>1,037,716</u>	<u>57,067</u>
Learning/language disabilities:					
Salaries of teachers	4,685,792	217,724	4,903,516	4,856,827	46,689
Other salaries for instruction	2,187,197	92,418	2,279,615	2,220,842	58,773
Other purchased services (400-500 series)	1,480	-	1,480	1,479	1
General supplies	46,126	9,669	55,795	47,712	8,083
Computers	15,000	(38)	14,962	14,959	3
Total learning/language disabilities	<u>6,935,595</u>	<u>319,773</u>	<u>7,255,368</u>	<u>7,141,819</u>	<u>113,549</u>
Auditory impairments:					
Salaries of teachers	149,079	6,935	156,014	156,014	-
Total Auditory Impairments	<u>149,079</u>	<u>6,935</u>	<u>156,014</u>	<u>156,014</u>	<u>-</u>
Behavioral disabilities:					
Salaries of teachers	1,471,431	(20,229)	1,451,202	1,395,279	55,923
Other salaries for instruction	444,876	(33,866)	411,010	409,790	1,220
Purchased professional educational services	-	-	-	-	-
Other purchased services (400-500 series)	-	-	-	-	-
General supplies	4,257	(11)	4,246	3,339	907
Total behavioral disabilities	<u>1,920,564</u>	<u>(54,106)</u>	<u>1,866,458</u>	<u>1,808,408</u>	<u>58,050</u>
Multiple disabilities:					
Salaries of teachers	184,031	(10,504)	173,527	121,085	52,442
General supplies	2,878	-	2,878	2,000	878
Total multiple disabilities	<u>186,909</u>	<u>(10,504)</u>	<u>176,405</u>	<u>123,085</u>	<u>53,320</u>
Resource room/resource center:					
Salaries of teachers	35,135,459	(1,683,394)	33,452,065	32,412,508	1,039,557
Other salaries for instruction	1,214,059	305,001	1,519,060	1,329,390	189,670
Other purchased services (400-500 series)	527,504	-	527,504	527,504	-
General supplies	33,268	(3,684)	29,584	22,036	7,548
Total resource room/resource center	<u>36,910,290</u>	<u>(1,382,077)</u>	<u>35,528,213</u>	<u>34,291,438</u>	<u>1,236,775</u>
Autism:					
Salaries of teachers	5,646,531	203,916	5,850,447	5,514,984	335,463
Other salaries for instruction	3,147,703	129,403	3,277,106	3,200,443	76,663
General supplies	22,327	(1,863)	20,464	18,386	2,078
Computers	1,720	-	1,720	1,716	4
Total autism	<u>8,818,281</u>	<u>331,456</u>	<u>9,149,737</u>	<u>8,735,529</u>	<u>414,208</u>
Preschool disabilities - full - time:					
Salaries of teachers	1,277,285	(26,686)	1,250,599	1,248,029	2,570
Other salaries for instruction	889,126	(85,941)	803,185	790,385	12,800
Total preschool disabilities - full - time	<u>2,166,411</u>	<u>(112,627)</u>	<u>2,053,784</u>	<u>2,038,414</u>	<u>15,370</u>
Total special education - instruction	<u>58,863,539</u>	<u>(825,372)</u>	<u>58,038,167</u>	<u>56,028,984</u>	<u>2,009,183</u>

JERSEY CITY PUBLIC SCHOOLS
Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2018

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Bilingual education:					
Salaries of teachers	\$ 11,815,547	\$ 226,080	\$ 12,041,627	\$ 11,658,312	\$ 383,315
Other salaries for instruction	1,185,284	265,983	1,451,267	1,239,389	211,878
Other purchased services (400-500 series)	28,200	(3,394)	24,806	5,153	19,653
General supplies	97,491	100,275	197,766	173,716	24,050
Textbooks	54,093	(20,910)	33,183	31,087	2,096
Other objects	700	-	700	429	271
Total bilingual education	<u>13,181,315</u>	<u>568,034</u>	<u>13,749,349</u>	<u>13,108,086</u>	<u>641,263</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	499,542	(14,076)	485,466	417,312	68,154
Other purchase services (300-500 series)	81,695	13,708	95,403	88,918	6,485
Supplies and materials	4,260	(20)	4,240	669	3,571
Other Objects	5,213	-	5,213	4,575	638
School-sponsored athletics:					
Salaries	1,538,546	340,000	1,878,546	1,822,998	55,548
Purchased services (300-500 series)	1,132,809	(208,899)	923,910	680,048	243,862
Travel	946	-	946	946	-
General supplies	311,362	225,629	536,991	485,412	51,579
Other objects	33,998	1,562	35,560	35,360	200
Total other instructional	<u>3,608,371</u>	<u>357,904</u>	<u>3,966,275</u>	<u>3,536,238</u>	<u>430,037</u>
Total - instruction	<u>228,622,557</u>	<u>2,407,154</u>	<u>231,029,711</u>	<u>221,580,844</u>	<u>9,448,867</u>
Undistributed expenditures - instruction:					
Tuition to other LEA's within the state - regular	180,537	(34,000)	146,537	135,051	11,486
Tuition to other LEA's within the state - special	1,535,971	(186,000)	1,349,971	1,231,950	118,021
Tuition to CSSD & regional day schools	1,414,122	562,204	1,976,326	1,772,616	203,710
Tuition to private schools for the handicapped-within state	16,550,806	1,927,327	18,478,133	15,330,739	3,147,394
Tuition - state facilities	630,444	-	630,444	630,444	-
Tuition - other	42,134	45,544	87,678	75,996	11,682
Total undistributed expenditures - instruction	<u>20,354,014</u>	<u>2,315,075</u>	<u>22,669,089</u>	<u>19,176,796</u>	<u>3,492,293</u>
Attendance and social work services:					
Salaries	199,645	2,211	201,856	201,765	91
Salary drop out prevention officer	-	-	-	-	-
Family/parent liaison salary	1,333,734	(1)	1,333,733	1,306,526	27,207
Travel	600	128	728	727	1
Miscellaneous purchased services	1,500	500	2,000	2,000	-
Supplies and materials	6,759	(1,255)	5,504	3,629	1,875
Total attendance and social work services	<u>1,542,238</u>	<u>1,583</u>	<u>1,543,821</u>	<u>1,514,647</u>	<u>29,174</u>
Health services:					
Salaries	4,847,140	(395,139)	4,452,001	4,342,952	109,049
Purchased professional and technical services	1,177,724	247,000	1,424,724	1,240,055	184,669
Purchased professional -educational services	1,056	300,000	301,056	271,156	29,900
Other purchased services (400-500 series)	456,155	(194,596)	261,559	161,315	100,244
Supplies and materials	114,888	(8,532)	106,356	100,303	6,053
Total health services	<u>6,596,963</u>	<u>(51,267)</u>	<u>6,545,696</u>	<u>6,115,781</u>	<u>429,915</u>
Other support services - students-related services:					
Salaries	2,387,352	107,273	2,494,625	2,395,059	99,566
Purchased professional - educational services	2,261,574	962,345	3,223,919	2,974,351	249,568
Total other support services - students-related services	<u>4,648,926</u>	<u>1,069,618</u>	<u>5,718,544</u>	<u>5,369,410</u>	<u>349,134</u>
Other support services - students-extra services:					
Other salaries for instruction	2,162,178	(71,902)	2,090,276	2,059,381	30,895
Total other support services - students-extra services	<u>2,162,178</u>	<u>(71,902)</u>	<u>2,090,276</u>	<u>2,059,381</u>	<u>30,895</u>

JERSEY CITY PUBLIC SCHOOLS
Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2018

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Other support services - students-regular:					
Salaries of other professional staff	\$ 8,109,848	\$ (958,195)	\$ 7,151,653	\$ 6,735,788	\$ 415,865
Other salaries	1,048,881	(82,775)	966,106	849,888	116,218
Purchased professional - educational services	825	-	825	825	-
Other purchased services (400-500 series)	3,000	(500)	2,500	2,401	99
Supplies and materials	186,643	(12,587)	174,056	119,539	54,517
Other objects	250	-	250	80	170
Total other support services - students-regular	<u>9,349,447</u>	<u>(1,054,057)</u>	<u>8,295,390</u>	<u>7,708,521</u>	<u>586,869</u>
Other support services - students - special services:					
Salaries of other professional staff	13,880,307	(671,642)	13,208,665	13,063,718	144,947
Purchased professional - educational services	367,629	17,542	385,171	347,342	37,829
Supplies and materials	90,000	(9,742)	80,258	80,148	110
Total other support services - students-special services	<u>14,337,936</u>	<u>(663,842)</u>	<u>13,674,094</u>	<u>13,491,208</u>	<u>182,886</u>
Improvement of instructional services:					
Salaries of supervisors of instructions	5,826,449	(528,844)	5,297,605	5,067,659	229,946
Salaries of other professional staff	186,750	(30,939)	155,811	155,810	1
Salaries of secretarial and clerical assistants	2,149,684	(147,864)	2,001,820	1,852,701	149,119
Other salaries	153,967	(100,000)	53,967	24,433	29,534
Other purchased services (400-500 series)	56,427	(15,359)	41,068	31,523	9,545
Travel	42,082	(6,253)	35,829	21,933	13,896
Supplies and materials	115,789	(30,839)	84,950	78,020	6,930
Computers	35,100	(6,294)	28,806	28,705	101
Other objects	25,350	(1,588)	23,762	21,428	2,334
Total improvement of instructional services	<u>8,591,598</u>	<u>(867,980)</u>	<u>7,723,618</u>	<u>7,282,212</u>	<u>441,406</u>
Educational media services/school library:					
Salaries	3,340,392	(275,170)	3,065,222	2,905,823	159,399
Other salaries for instruction	119,754	(636)	119,118	118,621	497
Salaries of technology coordinators	206,736	(101,413)	105,323	105,321	2
Purchased professional - technical services	122,948	140,169	263,117	259,415	3,702
Purchased Technical services	616,190	-	616,190	616,190	-
Other purchased services (400-500 series)	441,455	(15,320)	426,135	424,799	1,336
Supplies and materials	149,533	(9,776)	139,757	107,338	32,419
Computers	28,739	(446)	28,293	27,624	669
Other objects	400	(210)	190	190	-
Total educational media services/school library	<u>5,026,147</u>	<u>(262,802)</u>	<u>4,763,345</u>	<u>4,565,321</u>	<u>198,024</u>
Instruction staff training services:					
Salaries of other professional staff	-	7,480	7,480	6,320	1,160
Other purchased professional services - educational	390,696	(86,330)	304,366	248,200	56,166
Other purchased services (400-500 series)	290,407	10,233	300,640	278,995	21,645
Travel	-	88	88	88	-
Supplies and materials	8,462	6,910	15,372	5,207	10,165
Computers	20	11,823	11,843	9,994	1,849
Other objects	1,500	(1,000)	500	500	-
Total instruction staff training services	<u>691,085</u>	<u>(50,796)</u>	<u>640,289</u>	<u>549,304</u>	<u>90,985</u>

JERSEY CITY PUBLIC SCHOOLS
Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2018

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Support services - general administration:					
Salaries	\$ 3,723,394	\$ (438,505)	\$ 3,284,889	\$ 3,270,523	\$ 14,366
Salaries of secretarial and clerical assistants	478,971	(13,683)	465,288	422,435	42,853
Legal salaries	447,562	27,700	475,262	469,265	5,997
Legal services	1,200,038	-	1,200,038	715,581	484,457
Audit Fees	214,325	-	214,325	150,600	63,725
Other purchased professional services	232,752	(5,428)	227,324	23,114	204,210
Purchased Technical services	12,248	(8,582)	3,666	-	3,666
Other purchased services (400-500 series)	52,520	(9,016)	43,504	36,551	6,953
Communications/telephone	1,140,673	(84,280)	1,056,393	920,644	135,749
Board of education other purchased services	19,164	-	19,164	5,648	13,516
Travel	23,727	5,482	29,209	15,449	13,760
Miscellaneous purchased services	2,699,360	(16,006)	2,683,354	2,236,077	447,277
Supplies and materials	237,049	(84,386)	152,663	104,335	48,328
Computers	23,959	10,445	34,404	23,129	11,275
Judgments against the school district	200,000	-	200,000	1,523	198,477
Miscellaneous expenditures	216,431	(43,708)	172,723	83,952	88,771
Board of education membership dues and fees	26,663	-	26,663	13,839	12,824
Total support services - general administration	10,948,836	(659,967)	10,288,869	8,492,665	1,796,204
Support services - school administration:					
Salaries of principals/assistant principals	12,738,200	(628,770)	12,109,430	11,684,981	424,449
Salaries of secretarial and clerical assistants	6,589,783	(143,536)	6,446,247	5,992,528	453,719
Other salaries	111,688	(13,520)	98,168	64,223	33,945
Other purchased services (400-500 series)	670,852	(19,150)	651,702	549,541	102,161
Travel	2,138	3,358	5,496	1,487	4,009
Supplies and materials	499,240	(99,537)	399,703	354,163	45,540
Computers	49,303	(25,069)	24,234	22,666	1,568
Other objects	26,950	(13,811)	13,139	10,615	2,524
Total support services - school administration	20,689,154	(941,035)	19,748,119	18,680,204	1,067,915
Central services:					
Salaries	4,872,982	(25,817)	4,847,165	4,780,751	66,414
Purchased professional services	205,327	91,750	297,077	124,129	172,948
Computers	28,291	-	28,291	11,240	17,051
Miscellaneous purchased services (300-500 series)	1,359,234	(110,821)	1,248,413	828,299	420,114
Supplies and materials	676,474	(105,891)	570,583	270,406	300,177
Travel	51,915	(8,000)	43,915	11,466	32,449
Other objects	37,281	94,521	131,802	79,676	52,126
Total central services:	7,231,504	(64,258)	7,167,246	6,105,967	1,061,279
Administrative Information Technology:					
Salaries	1,768,773	605	1,769,378	1,733,004	36,374
Purchased profession services	38,931	(641)	38,290	38,290	-
Purchased technical services	1,461,186	(334,278)	1,126,908	1,039,223	87,685
Other purchased services (400-500 series)	13,345	-	13,345	13,345	-
Miscellaneous purchased services	36,371	(7,634)	28,737	28,737	-
Supplies and materials	82,028	(47,173)	34,855	33,164	1,691
Computers	69,513	(46,367)	23,146	15,323	7,823
Other objects	1,366	(1,204)	162	-	162
Total administrative information technology:	3,474,513	(439,692)	3,034,821	2,901,086	133,735
Required maintenance for school facilities:					
Salaries	4,507,441	(206,184)	4,301,257	4,290,505	10,752
Cleaning, repair and maintenance services	8,354,862	1,452,188	9,807,050	7,557,997	2,249,053
Lead testing of drinking water	100,000	(93,012)	6,988	-	6,988
Travel	-	10,000	10,000	-	10,000
General supplies	1,127,155	59,565	1,186,720	925,970	260,750
Warehouse supplies	-	175,762	175,762	171,796	3,966
Total required maintenance for school facilities	14,089,458	1,398,319	15,487,777	12,946,268	2,541,509

JERSEY CITY PUBLIC SCHOOLS
Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2018

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Other operating and maintenance of plant services:					
Salaries	\$ 18,309,078	\$ (1,571,702)	\$ 16,737,376	\$ 16,156,027	\$ 581,349
Purchased professional and technical services	1,039,299	(106,988)	932,311	753,332	178,979
Cleaning, repair and maintenance services	1,120,290	(285,720)	834,570	443,319	391,251
Rental of land and buildings other than lease purchase	778,784	(226,496)	552,288	526,994	25,294
Other purchased property	1,487,909	(49,460)	1,438,449	1,278,824	159,625
Insurance	2,334,607	(250,000)	2,084,607	2,044,070	40,537
Travel	85,000	(25,000)	60,000	50,754	9,246
Miscellaneous purchased services	5,593,496	(2,289,610)	3,303,886	2,775,077	528,809
Warehouse supplies	1,100,642	122,486	1,223,128	1,011,574	211,554
Natural gas	1,242,533	(100,000)	1,142,533	835,932	306,601
Electricity	6,588,363	(850,000)	5,738,363	4,672,858	1,065,505
Oil	1,408,532	(290,000)	1,118,532	935,294	183,238
Total other operating and maintenance of plant services:	<u>41,088,533</u>	<u>(5,922,490)</u>	<u>35,166,043</u>	<u>31,484,055</u>	<u>3,681,988</u>
Care and upkeep of grounds:					
Salaries	439,671	44,984	484,655	452,967	31,688
Total care and upkeep of grounds	<u>439,671</u>	<u>44,984</u>	<u>484,655</u>	<u>452,967</u>	<u>31,688</u>
Security:					
Salaries	8,644,569	346,814	8,991,383	8,663,491	327,892
Purchase professional and technical services	-	28,500	28,500	13,770	14,730
Cleaning, repair and maintenance services	167,121	(48,390)	118,731	86,894	31,837
General supplies	193,953	(121,721)	72,232	38,105	34,127
Total security	<u>9,005,643</u>	<u>205,203</u>	<u>9,210,846</u>	<u>8,802,260</u>	<u>408,586</u>
Student transportation services:					
Salaries for pupil transportation - (between home and school) - regular	1,723,028	134,111	1,857,139	1,855,267	1,872
Salaries for pupil transportation - (between home and school) - special	104,209	1,386	105,595	105,594	1
Salaries for pupil transportation - (other than bet. home & school)	701,658	40,906	742,564	742,563	1
Purchased professional - technical services	15,000	(4,050)	10,950	10,500	450
Cleaning, repair and maintenance services	384,965	(20,500)	364,465	277,271	87,194
General supplies	127,000	-	127,000	122,591	4,409
Contracted services - aid in lieu of payments - nonpublic schools	1,113,368	(137,684)	975,684	952,979	22,705
Contracted services - (between home and school) - vendors	947,085	-	947,085	947,067	18
Contracted services - (other than between home and school) - vendors	544,934	73,299	618,233	509,632	108,601
Contracted services - (special education students) - vendors	11,054,745	4,655,442	15,710,187	11,241,439	4,468,748
Contracted services - (Special education students) - joint agreement	641,192	(6,193)	634,999	625,461	9,538
Travel	2,000	-	2,000	821	1,179
Miscellaneous purchased services - transportation	21,774	4,050	25,824	25,824	-
Computers	8,000	(1,573)	6,427	6,424	3
Miscellaneous purchased services	3,750	(2,850)	900	150	750
Total student transportation services	<u>17,392,708</u>	<u>4,736,344</u>	<u>22,129,052</u>	<u>17,423,583</u>	<u>4,705,469</u>
Allocated employee benefits:					
Regular programs - instruction:					
Unused vacation payment to terminated/retired staff	65,000	(60,270)	4,730	4,730	-
Social Security contribution	590,697	64,917	655,614	612,400	43,214
Other retirement contributions	1,911,447	-	1,911,447	1,911,447	-
Health benefits	546,119	36,602	582,721	569,498	13,223
Tuition reimbursement	480,000	11,992	491,992	482,443	9,549
Unused sick payment to terminated/retired staff	860,000	(147,584)	712,416	699,253	13,163
Total regular programs - instruction	<u>4,453,263</u>	<u>(94,343)</u>	<u>4,358,920</u>	<u>4,279,771</u>	<u>79,149</u>

JERSEY CITY PUBLIC SCHOOLS
Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2018

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Special programs - instruction:					
Unused vacation payment to terminated/retired staff	\$ 29,500	\$ -	\$ 29,500	\$ 29,500	\$ -
Social Security contribution	146,055	24,138	170,193	148,940	21,253
Other retirement contributions	1,193,003	-	1,193,003	1,193,003	-
Health benefits	981,438	31,762	1,013,200	923,453	89,747
Unused sick payment to terminated/retired staff	123,000	66,473	189,473	189,166	307
Total special programs - instruction	<u>2,472,996</u>	<u>122,373</u>	<u>2,595,369</u>	<u>2,484,062</u>	<u>111,307</u>
Other instructional programs - instruction:					
Social Security contribution	151,961	15,250	167,211	84,267	82,944
Other retirement contributions	118,770	-	118,770	118,770	-
Unused sick payment to terminated/retired staff	50,000	(44,685)	5,315	4,550	765
Total other instructional programs - instruction	<u>325,731</u>	<u>(34,435)</u>	<u>291,296</u>	<u>207,587</u>	<u>83,709</u>
Attendance and social work services:					
Unused vacation payment to terminated/retired staff	2,500	(379)	2,121	2,120	1
Social Security contribution	9,726	1,986	11,712	11,710	2
Other retirement contributions	189,707	(32,500)	157,207	151,836	5,371
Health benefits	38,243	2,754	40,997	40,995	2
Unused sick payment to terminated/retired staff	5,000	(595)	4,405	4,405	-
Total attendance and social work services	<u>245,176</u>	<u>(28,734)</u>	<u>216,442</u>	<u>211,066</u>	<u>5,376</u>
Health services:					
Unused vacation payment to terminated/retired staff	3,500	23,701	27,201	27,201	-
Social Security contribution	6,911	1,556	8,467	7,240	1,227
Other retirement contributions	8,771	-	8,771	7,017	1,754
Health benefits	72,702	(4,142)	68,560	68,557	3
Unused sick payment to terminated/retired staff	2,000	45,842	47,842	47,842	-
Total health services	<u>93,884</u>	<u>66,957</u>	<u>160,841</u>	<u>157,857</u>	<u>2,984</u>
Central services:					
Unused vacation payment to terminated/retired staff	44,250	(4,893)	39,357	36,895	2,462
Social Security contribution	377,208	(51,691)	325,517	325,287	230
Other retirement contributions	724,674	(144,000)	580,674	579,739	935
Health benefits	1,078,910	(3,295)	1,075,615	1,070,822	4,793
Unused sick payment to terminated/retired staff	7,500	(4,761)	2,739	2,739	-
Total central services	<u>2,232,542</u>	<u>(208,640)</u>	<u>2,023,902</u>	<u>2,015,482</u>	<u>8,420</u>
Administrative information technology:					
Social Security contribution	137,276	(9,214)	128,062	123,973	4,089
Other retirement contributions	232,605	(45,000)	187,605	186,084	1,521
Health benefits	357,022	43,022	400,044	395,196	4,848
Unused sick payment to terminated/retired staff	2,000	(950)	1,050	1,050	-
Total administrative information technology	<u>738,903</u>	<u>(22,142)</u>	<u>716,761</u>	<u>706,303</u>	<u>10,458</u>
Other support student related services:					
Unused vacation payment to terminated/retired staff	-	23,055	23,055	23,055	-
Social Security contribution	3,576	8,311	11,887	11,847	40
Health benefits	429,105	83,178	512,283	512,253	30
Unused sick payment to terminated/retired staff	4,500	(2,225)	2,275	2,275	-
Total other support student related services	<u>437,181</u>	<u>112,319</u>	<u>549,500</u>	<u>549,430</u>	<u>70</u>
Other support services - extraordinary services:					
Unused vacation payment to terminated/retired staff	7,500	3,611	11,111	11,110	1
Social Security contribution	167,574	12,170	179,744	171,655	8,089
Other retirement contributions	302,712	(56,000)	246,712	242,170	4,542
Health benefits	979,364	115,698	1,095,062	1,051,168	43,894
Unused sick payment to terminated/retired staff	20,000	(4,067)	15,933	15,933	-
Total other support services - extraordinary services	<u>1,477,150</u>	<u>71,412</u>	<u>1,548,562</u>	<u>1,492,036</u>	<u>56,526</u>
Other support students - regular:					
Social Security contribution	9,574	3,195	12,769	11,235	1,534
Health benefits	29,433	4,519	33,952	30,867	3,085
Unused sick payment to terminated/retired staff	100,000	59,713	159,713	159,713	-
Total other support students - regular	<u>139,007</u>	<u>67,427</u>	<u>206,434</u>	<u>201,815</u>	<u>4,619</u>

JERSEY CITY PUBLIC SCHOOLS
Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2018

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Other support students - special:					
Social Security contribution	\$ 8,220	\$ 37,182	\$ 45,402	\$ 32,969	\$ 12,433
Health benefits	2,280,840	127,404	2,408,244	2,401,874	6,370
Unused sick payment to terminated/retired staff	10,000	59,950	69,950	69,950	-
Total other support students - special	<u>2,299,060</u>	<u>224,536</u>	<u>2,523,596</u>	<u>2,504,793</u>	<u>18,803</u>
Improvement of instruction services:					
Unused vacation payment to terminated/retired staff	20,000	11,529	31,529	31,529	-
Social Security contribution	187,694	1,931	189,625	164,213	25,412
Other retirement contributions	219,338	(41,000)	178,338	175,470	2,868
Health benefits	1,169,974	68,137	1,238,111	1,164,081	74,030
Tuition reimbursement	15,000	37,789	52,789	43,241	9,548
Unused sick payment to terminated/retired staff	105,500	26,995	132,495	132,495	-
Total improvement of instruction services	<u>1,717,506</u>	<u>105,381</u>	<u>1,822,887</u>	<u>1,711,029</u>	<u>111,858</u>
Educational media services/school library:					
Social Security contribution	9,326	8,458	17,784	14,339	3,445
Other retirement contributions	30,365	-	30,365	24,292	6,073
Health benefits	17,170	-	17,170	15,043	2,127
Unused sick payment to terminated/retired staff	5,500	87,600	93,100	93,100	-
Total educational media services/school library:	<u>67,361</u>	<u>91,058</u>	<u>158,419</u>	<u>146,774</u>	<u>11,645</u>
Support services - general administration:					
Unused vacation payment to terminated/retired staff	30,000	57,316	87,316	87,314	2
Social Security contribution	189,251	78	189,329	183,960	5,369
Other retirement contributions	342,625	(66,000)	276,625	274,100	2,525
Health benefits	603,074	26,835	629,909	627,491	2,418
Unused sick payment to terminated/retired staff	75,000	(57,890)	17,110	17,110	-
Total support services - general administration	<u>1,249,950</u>	<u>(49,661)</u>	<u>1,200,289</u>	<u>1,189,975</u>	<u>10,314</u>
Support services - school administration:					
Unused vacation payment to terminated/retired staff	75,000	14,551	89,551	89,551	-
Social Security contribution	17,700	11,601	29,301	26,783	2,518
Other retirement contributions	998,274	(192,500)	805,774	798,619	7,155
Health benefits	38,346	20,404	58,750	58,367	383
Unused sick payment to terminated/retired staff	80,000	84,164	164,164	164,164	-
Total support services - school administration	<u>1,214,320</u>	<u>(66,780)</u>	<u>1,147,540</u>	<u>1,137,484</u>	<u>10,056</u>
Required maintenance for school facilities:					
Unused vacation payment to terminated/retired staff	10,000	60,218	70,218	70,218	-
Social Security contribution	354,197	(25,586)	328,611	307,987	20,624
Other retirement contributions	650,710	(128,000)	522,710	520,568	2,142
Health benefits	1,227,181	(52,735)	1,174,446	1,146,340	28,106
Unused sick payment to terminated/retired staff	5,000	(4,125)	875	875	-
Total required maintenance for school facilities	<u>2,247,088</u>	<u>(150,228)</u>	<u>2,096,860</u>	<u>2,045,988</u>	<u>50,872</u>
Other operating and maintenance of plant services:					
Unused vacation payment to terminated/retired staff	50,000	137,138	187,138	184,778	2,360
Social Security contribution	1,417,666	(20,814)	1,396,852	1,262,916	133,936
Other retirement contributions	2,134,888	(96,000)	2,038,888	2,037,745	1,143
Health benefits	5,866,439	(164,140)	5,702,299	5,600,262	102,037
Other Employee Benefits	204,409	-	204,409	91,834	112,575
Unused sick payment to terminated/retired staff	45,000	(6,172)	38,828	38,828	-
Total other operating and maintenance of plant services	<u>9,718,402</u>	<u>(149,988)</u>	<u>9,568,414</u>	<u>9,216,363</u>	<u>352,051</u>
Care and upkeep of grounds:					
Unused vacation payment to terminated/retired staff	-	17,204	17,204	17,204	-
Social Security contribution	33,796	1,387	35,183	31,709	3,474
Other retirement contributions	61,557	(10,000)	51,557	49,246	2,311
Health benefits	172,010	28,837	200,847	195,257	5,590
Unused sick payment to terminated/retired staff	2,500	(2,128)	372	372	-
Total care and upkeep of grounds	<u>269,863</u>	<u>35,300</u>	<u>305,163</u>	<u>293,788</u>	<u>11,375</u>

JERSEY CITY PUBLIC SCHOOLS
Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2018

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Security:					
Unused vacation payment to terminated/retired staff	\$ 25,000	\$ 15,525	\$ 40,525	\$ 40,525	\$ -
Social Security contribution	183,883	14,826	198,709	179,842	18,867
Other retirement contributions	1,022,615	(191,146)	831,469	818,092	13,377
Health benefits	306,821	1,900	308,721	307,061	1,660
Other Employee Benefits	123,987	(26,257)	97,730	75,659	22,071
Unused sick payment to terminated/retired staff	15,000	11,783	26,783	26,783	-
Total security	<u>1,677,306</u>	<u>(173,369)</u>	<u>1,503,937</u>	<u>1,447,962</u>	<u>55,975</u>
Student transportation services:					
Unused vacation payment to terminated/retired staff	7,500	1,111	8,611	8,611	-
Social Security contribution	194,977	16,820	211,797	211,701	96
Other retirement contributions	265,933	(25,000)	240,933	212,746	28,187
Health benefits	669,718	33,221	702,939	702,938	1
Other Employee Benefits	9,997	(2,188)	7,809	-	7,809
Unused sick payment to terminated/retired staff	2,500	(750)	1,750	1,750	-
Total student transportation services	<u>1,150,625</u>	<u>23,214</u>	<u>1,173,839</u>	<u>1,137,746</u>	<u>36,093</u>
Unallocated employee benefits:					
Group insurance	154,857	(109,353)	45,504	4,857	40,647
Social Security contribution	2,668,125	615,754	3,283,879	2,855,542	428,337
TPAF contribution - ERIP	1,205,087	522,800	1,727,887	644,995	1,082,892
Other retirement contributions	240,000	470,301	710,301	202,760	507,541
Workers' compensation	4,425,165	1,462,100	5,887,265	5,598,547	288,718
Health benefits	62,128,162	(5,886,085)	56,242,077	55,818,108	423,969
Total unallocated employee benefits	<u>70,821,396</u>	<u>(2,924,483)</u>	<u>67,896,913</u>	<u>65,124,809</u>	<u>2,772,104</u>
On-Behalf TPAF contributions (Non budgeted)					
Pension	-	-	-	36,231,745	(36,231,745)
Post retirement medical	-	-	-	23,401,314	(23,401,314)
Long term disability insurance	-	-	-	34,659	(34,659)
Reimbursed TPAF Social Security contributions (non budgeted)	-	-	-	18,236,378	(18,236,378)
Total on-behalf contributions	<u>-</u>	<u>-</u>	<u>-</u>	<u>77,904,096</u>	<u>(77,904,096)</u>
Total undistributed expenditures	<u>302,709,262</u>	<u>(4,261,788)</u>	<u>298,447,474</u>	<u>351,287,852</u>	<u>(52,840,378)</u>
Total expenditures - current expense	<u>531,331,819</u>	<u>(1,854,634)</u>	<u>529,477,185</u>	<u>572,868,696</u>	<u>(43,391,511)</u>
CAPITAL OUTLAY					
Equipment:					
Grades 1 - 5	61,565	39,925	101,490	64,053	37,437
Grades 9 - 12	19,356	36,529	55,885	47,298	8,587
Undistributed expenditures:					
Instruction	160,000	(6,250)	153,750	-	153,750
Support services - students - regular	12,000	-	12,000	-	12,000
General administration	123,400	(80,732)	42,668	39,198	3,470
School administration	61,000	(10,436)	50,564	41,262	9,302
Central services - equipment	91,500	(24,000)	67,500	61,491	6,009
Administrative information technology	26,209	(10,000)	16,209	16,209	-
Operation and maintenance of plant services	125,000	(29,000)	96,000	95,268	732
Security	90,000	63,000	153,000	152,982	18
Student transportation - school bus regular	492,000	-	492,000	491,853	147
Total equipment	<u>1,262,030</u>	<u>(20,964)</u>	<u>1,241,066</u>	<u>1,009,614</u>	<u>231,452</u>
Facilities acquisition and construction services:					
Architect/engineering services	156,715	-	156,715	15,157	141,558
Construction services	18,000	-	18,000	-	18,000
Total facilities acquisition and construction services	<u>174,715</u>	<u>-</u>	<u>174,715</u>	<u>15,157</u>	<u>159,558</u>
Total capital outlay	<u>1,436,745</u>	<u>(20,964)</u>	<u>1,415,781</u>	<u>1,024,771</u>	<u>391,010</u>

JERSEY CITY PUBLIC SCHOOLS
Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2018

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
SPECIAL SCHOOLS					
Summer school - instruction:					
Salaries of teachers	\$ 450,000	\$ 26,567	\$ 476,567	\$ 471,421	\$ 5,146
General supplies	31,546	(26,567)	4,979	2,221	2,758
Total summer school - instruction	<u>481,546</u>	<u>-</u>	<u>481,546</u>	<u>473,642</u>	<u>7,904</u>
Summer school - support services:					
Salaries	64,195	(2,201)	61,994	53,682	8,312
Personal services - employee benefits	39,336	2,201	41,537	36,486	5,051
Total summer school - support services	<u>103,531</u>	<u>-</u>	<u>103,531</u>	<u>90,168</u>	<u>13,363</u>
Evening school for the foreign born - local - instruction:					
Salaries of teachers	232,000	3,608	235,608	165,514	70,094
Total evening school for the foreign born - local - instruction:	<u>239,608</u>	<u>(4,000)</u>	<u>235,608</u>	<u>165,514</u>	<u>70,094</u>
Evening school for the foreign born - local - support services					
Salaries of secretarial and clerical assistants	12,000	4,000	16,000	12,206	3,794
Personal services - employee benefits	18,666	-	18,666	4,814	13,852
Total evening school for the foreign born - local - support services	<u>30,666</u>	<u>4,000</u>	<u>34,666</u>	<u>17,020</u>	<u>17,646</u>
Total special schools	<u>855,351</u>	<u>-</u>	<u>855,351</u>	<u>746,344</u>	<u>109,007</u>
Charter schools	<u>64,644,062</u>	<u>(1,000,000)</u>	<u>63,644,062</u>	<u>58,734,584</u>	<u>4,909,478</u>
Total expenditures	<u>598,267,977</u>	<u>(2,875,598)</u>	<u>595,392,379</u>	<u>633,374,395</u>	<u>(37,982,016)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(58,031,086)</u>	<u>(5,500,000)</u>	<u>(63,531,086)</u>	<u>(21,111,207)</u>	<u>42,419,879</u>
OTHER FINANCING SOURCES (USES)					
Transfers in - contribution to school based budget-general fund	300,217,170	-	300,217,170	290,912,591	9,304,579
Transfers in - contribution to school based budget-special revenue fund	6,929,982	-	6,929,982	6,691,178	238,804
Operating transfers out - transfer to special revenue- local contribution - inclusion	(1,050,020)	-	(1,050,020)	(1,050,020)	-
Transfers out - contribution to school based budget	(300,217,170)	-	(300,217,170)	(290,912,591)	(9,304,579)
Total other financing sources (uses)	<u>5,879,962</u>	<u>-</u>	<u>5,879,962</u>	<u>5,641,158</u>	<u>238,804</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>(52,151,124)</u>	<u>(5,500,000)</u>	<u>(57,651,124)</u>	<u>(15,470,049)</u>	<u>42,658,683</u>
Fund balances, July 1	<u>52,151,124</u>	<u>5,500,000</u>	<u>57,651,124</u>	<u>69,416,579</u>	<u>(11,765,455)</u>
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 53,946,530</u>	<u>\$ 30,893,228</u>
Recapitulation:					
Restricted fund balance:					
Excess Surplus - designated for subsequent year's expenditures				\$ 222,157	
Excess surplus				4,838,871	
Capital reserve				608	
Assigned fund balance:					
Year-end encumbrances				20,951,780	
Designated for subsequent year's expenditures				15,938,647	
Unassigned fund balance				<u>11,994,467</u>	
				<u>53,946,530</u>	
Reconciliation to Government Funds (GAAP)					
Last state aid payment not recognized on GAAP basis				<u>(40,799,261)</u>	
Fund Balance per governmental funds (GAAP)				<u>\$ 13,147,269</u>	

JERSEY CITY PUBLIC SCHOOLS
Combining Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2018

	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	\$ 116,692,448	\$ -	\$ 116,692,448	\$ -	\$ -	\$ -
Tuition	46,003	-	46,003	-	-	-
Interest earned	-	-	-	-	-	-
Miscellaneous	1,926,437	-	1,926,437	-	-	-
Total - local sources	118,664,888	-	118,664,888	-	-	-
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	(8,375,598)	-	(8,375,598)
PARCC readiness aid	306,070	-	306,070	-	-	-
Per pupil growth aid	306,070	-	306,070	-	-	-
Professional learning community aid	308,600	-	308,600	-	-	-
Adult and post-graduate program aid	-	-	-	-	-	-
Extraordinary aid	1,785,679	-	1,785,679	-	-	-
Nonpublic transportation aid	-	-	-	-	-	-
On-Behalf TPAF contribution (Non budgeted)						
Pension	-	-	-	-	-	-
Post-retirement medical	-	-	-	-	-	-
Long-term disability insurance	-	-	-	-	-	-
Reimbursed TPAF Social Security contributions (Non budgeted)	-	-	-	-	-	-
Total - state sources	420,565,569	-	420,565,569	(8,375,598)	-	(8,375,598)
Total revenues	540,236,891	-	540,236,891	(8,375,598)	-	(8,375,598)
EXPENDITURES -						
CURRENT EXPENSE						
Regular programs - instruction:						
Salaries of teachers:						
Preschool/kindergarten	155,250	8,393,426	8,548,676	(152,880)	(562,868)	(715,748)
Grades 1-5	2,477,330	58,108,527	60,585,857	3,403,284	583,005	3,986,289
Grades 6-8	1,607,333	25,735,111	27,342,444	(530,667)	(775,520)	(1,306,187)
Grades 9-12	3,908,001	35,941,292	39,849,293	(1,256,534)	(28,738)	(1,285,272)
Total regular programs - instruction	8,147,914	128,178,356	136,326,270	1,463,203	(784,121)	679,082
Regular programs - home instruction:						
Salaries of teachers	1,015,809	-	1,015,809	(100,000)	-	(100,000)
Other purchased services (400-500 series)	403,245	-	403,245	(1,595)	-	(1,595)
General supplies	-	-	-	1,596	-	1,596
Total regular programs - home instruction	1,419,054	-	1,419,054	(99,999)	-	(99,999)
Regular programs - undistributed instruction:						
Other salaries for instruction	1,282,932	3,711,604	4,994,536	783,047	(82,681)	700,366
Purchased professional - educational services	64,162	209,486	273,648	8,698	(126,485)	(117,787)
Purchased professional - technical services	-	38,473	38,473	118,066	(36,106)	81,960
Other purchased services (400-500 series)	2,457,661	1,271,755	3,729,416	703,353	211,173	914,526
Travel	-	5,540	5,540	1,860	15,273	17,133
General supplies	660,349	2,774,251	3,434,600	(290,192)	209,660	(80,532)
Computers - instructional	13,763	595,385	609,148	123,553	(111,697)	11,856
Textbooks	1,280,037	410,965	1,691,002	89,231	(47,743)	41,488
Other objects	50,620	359,118	409,738	6,145	24,940	31,085
Miscellaneous expenditures	500	37,407	37,907	126,885	525	127,410
Total regular programs - undistributed instruction	5,810,024	9,413,984	15,224,008	1,670,646	56,859	1,727,505
Total regular programs	15,376,992	137,592,340	152,969,332	3,033,850	(727,262)	2,306,588
Special education:						
Cognitive - mild:						
Salaries of teachers	43,800	435,926	479,726	(43,688)	14	(43,674)
Other salaries for instruction	250	241,698	241,948	-	65,075	65,075
General supplies	-	14,822	14,822	-	(492)	(492)
Total cognitive - mild	44,050	692,446	736,496	(43,688)	64,597	20,909

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
					(296,765)
\$ 116,692,448	\$ -	\$ 116,692,448	\$ 116,692,448	\$ -	\$ 116,692,448
46,003	-	46,003	95,377	-	95,377
-	-	-	280,941	-	280,941
1,926,437	-	1,926,437	2,614,851	-	2,614,851
118,664,888	-	118,664,888	119,683,617	-	119,683,617
1,006,434	-	1,006,434	1,195,337	-	1,195,337
1,006,434	-	1,006,434	1,195,337	-	1,195,337
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
106,076,562	-	106,076,562	106,076,562	-	106,076,562
306,070	-	306,070	306,070	-	306,070
306,070	-	306,070	306,070	-	306,070
308,600	-	308,600	308,600	-	308,600
-	-	-	292,283	-	292,283
1,785,679	-	1,785,679	2,611,013	-	2,611,013
-	-	-	172,550	-	172,550
-	-	-	36,231,745	-	36,231,745
-	-	-	23,401,314	-	23,401,314
-	-	-	34,659	-	34,659
-	-	-	18,236,378	-	18,236,378
412,189,971	-	412,189,971	491,384,234	-	491,384,234
531,861,293	-	531,861,293	612,263,188	-	612,263,188
2,370	7,830,558	7,832,928	2,370	7,817,589	7,819,959
5,880,614	58,691,532	64,572,146	5,786,494	57,816,410	63,602,904
1,076,666	24,959,591	26,036,257	1,027,718	24,471,853	25,499,571
2,651,467	35,912,554	38,564,021	2,218,020	33,629,990	35,848,010
9,611,117	127,394,235	137,005,352	9,034,602	123,735,842	132,770,444
915,809	-	915,809	668,211	-	668,211
401,650	-	401,650	87,574	-	87,574
1,596	-	1,596	1,516	-	1,516
1,319,055	-	1,319,055	757,301	-	757,301
2,065,979	3,628,923	5,694,902	2,050,268	3,390,009	5,440,277
72,860	83,001	155,861	35,835	66,069	101,904
118,066	2,367	120,433	-	850	850
3,161,014	1,482,928	4,643,942	3,017,827	1,275,610	4,293,437
1,860	20,813	22,673	405	13,444	13,849
370,157	2,983,911	3,354,068	289,758	2,634,628	2,924,386
137,316	483,688	621,004	78,875	465,011	543,886
1,369,268	363,222	1,732,490	1,301,209	310,850	1,612,059
56,765	384,058	440,823	48,857	270,448	319,305
127,385	37,932	165,317	126,885	2,953	129,838
7,480,670	9,470,843	16,951,513	6,949,919	8,429,872	15,379,791
18,410,842	136,865,078	155,275,920	16,741,822	132,165,714	148,907,536
112	435,940	436,052	112	429,963	430,075
250	306,773	307,023	-	253,243	253,243
-	14,330	14,330	-	13,243	13,243
362	757,043	757,405	112	696,449	696,561

JERSEY CITY PUBLIC SCHOOLS
Combining Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2018

	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
Cognitive - moderate:						
Salaries of teachers	\$ -	\$ 758,837	\$ 758,837	\$ -	\$ 11,931	\$ 11,931
Other salaries for instruction	250	274,584	274,834	-	42,509	42,509
General supplies	628	5,115	5,743	-	(71)	(71)
Other objects	-	500	500	-	500	500
Total cognitive - moderate	878	1,039,036	1,039,914	-	54,869	54,869
Learning/language disabilities:						
Salaries of teachers	88,000	4,597,792	4,685,792	(79,497)	297,221	217,724
Other salaries for instruction	1,250	2,185,947	2,187,197	(1,000)	93,418	92,418
Other purchased services (400-500 series)	-	1,480	1,480	-	-	-
General supplies	-	46,126	46,126	-	9,669	9,669
Computers	-	15,000	15,000	-	(38)	(38)
Total learning/language disabilities	89,250	6,846,345	6,935,595	(80,497)	400,270	319,773
Auditory impairments:						
Salaries of teachers	2,750	146,329	149,079	(2,694)	9,629	6,935
Total Auditory Impairments	2,750	146,329	149,079	(2,694)	9,629	6,935
Behavioral disabilities:						
Salaries of teachers	472,987	998,444	1,471,431	(11,456)	(8,773)	(20,229)
Other salaries for instruction	500	444,376	444,876	(250)	(33,616)	(33,866)
Purchased professional educational services	-	-	-	-	-	-
Other purchased services (400-500 series)	-	-	-	-	-	-
General supplies	-	4,257	4,257	-	(11)	(11)
Total behavioral disabilities	473,487	1,447,077	1,920,564	(11,706)	(42,400)	(54,106)
Multiple disabilities:						
Salaries of teachers	5,250	178,781	184,031	(5,000)	(5,504)	(10,504)
General supplies	-	2,878	2,878	-	-	-
Total multiple disabilities	5,250	181,659	186,909	(5,000)	(5,504)	(10,504)
Resource room/resource center:						
Salaries of teachers	1,564,545	33,570,914	35,135,459	(789,317)	(894,077)	(1,683,394)
Other salaries for instruction	2,250	1,211,809	1,214,059	(2,250)	307,251	305,001
Other purchased services (400-500 series)	527,504	-	527,504	-	-	-
General supplies	-	33,268	33,268	-	(3,684)	(3,684)
Total resource room/resource center	2,094,299	34,815,991	36,910,290	(791,567)	(590,510)	(1,382,077)
Autism:						
Salaries of teachers	245,486	5,401,045	5,646,531	(7,088)	211,004	203,916
Other salaries for instruction	158,814	2,988,889	3,147,703	(25,737)	155,140	129,403
General supplies	2,156	20,171	22,327	-	(1,863)	(1,863)
Computers	-	1,720	1,720	-	-	-
Total autism	406,456	8,411,825	8,818,281	(32,825)	364,281	331,456
Preschool disabilities - full - time:						
Salaries of teachers	1,277,285	-	1,277,285	(26,686)	-	(26,686)
Other salaries for instruction	889,126	-	889,126	(85,941)	-	(85,941)
Total preschool disabilities - full - time	2,166,411	-	2,166,411	(112,627)	-	(112,627)
Total special education - instruction	5,282,831	53,580,708	58,863,539	(1,080,604)	255,232	(825,372)
Bilingual education:						
Salaries of teachers	86,500	11,729,047	11,815,547	(79,438)	305,518	226,080
Other salaries for instruction	223,500	961,784	1,185,284	217,289	48,694	265,983
Other purchased services (400-500 series)	28,200	-	28,200	(3,394)	-	(3,394)
General supplies	30,000	67,491	97,491	19,821	80,454	100,275
Textbooks	51,321	2,772	54,093	(19,821)	(1,089)	(20,910)
Other objects	700	-	700	-	-	-
Total bilingual education	420,221	12,761,094	13,181,315	134,457	433,577	568,034
Other instructional:						
School-sponsored cocurricular activities:						
Salaries	222,882	276,660	499,542	(27,400)	13,324	(14,076)
Other purchase services (300-500 series)	76,195	5,500	81,695	13,708	-	13,708
Supplies and materials	2,760	1,500	4,260	(20)	-	(20)
Other Objects	4,963	250	5,213	-	-	-
School-sponsored athletics:						
Salaries	1,538,546	-	1,538,546	340,000	-	340,000
Purchased services (300-500 series)	1,132,809	-	1,132,809	(208,899)	-	(208,899)
Travel	946	-	946	-	-	-
General supplies	311,362	-	311,362	225,629	-	225,629
Other objects	33,998	-	33,998	1,562	-	1,562
Total other instructional	3,324,461	283,910	3,608,371	344,580	13,324	357,904
Total - instruction	24,404,505	204,218,052	228,622,557	2,432,283	(25,129)	2,407,154

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
\$ -	\$ 770,768	\$ 770,768	\$ -	\$ 714,400	\$ 714,400
250	317,093	317,343	-	316,705	316,705
628	5,044	5,672	628	4,985	5,613
-	1,000	1,000	-	998	998
878	1,093,905	1,094,783	628	1,037,088	1,037,716
8,503	4,895,013	4,903,516	8,502	4,848,325	4,856,827
250	2,279,365	2,279,615	-	2,220,842	2,220,842
-	1,480	1,480	-	1,479	1,479
-	55,795	55,795	-	47,712	47,712
-	14,962	14,962	-	14,959	14,959
8,753	7,246,615	7,255,368	8,502	7,133,317	7,141,819
56	155,958	156,014	56	155,958	156,014
56	155,958	156,014	56	155,958	156,014
461,531	989,671	1,451,202	461,205	934,074	1,395,279
250	410,760	411,010	-	409,790	409,790
-	-	-	-	-	-
-	-	-	-	-	-
-	4,246	4,246	-	3,339	3,339
461,781	1,404,677	1,866,458	461,205	1,347,203	1,808,408
250	173,277	173,527	112	120,973	121,085
-	2,878	2,878	-	2,000	2,000
250	176,155	176,405	112	122,973	123,085
775,228	32,676,837	33,452,065	753,546	31,658,962	32,412,508
-	1,519,060	1,519,060	-	1,329,390	1,329,390
527,504	-	527,504	527,504	-	527,504
-	29,584	29,584	-	22,036	22,036
1,302,732	34,225,481	35,528,213	1,281,050	33,010,388	34,291,438
238,398	5,612,049	5,850,447	238,397	5,276,587	5,514,984
133,077	3,144,029	3,277,106	133,078	3,067,365	3,200,443
2,156	18,308	20,464	2,156	16,230	18,386
-	1,720	1,720	-	1,716	1,716
373,631	8,776,106	9,149,737	373,631	8,361,898	8,735,529
1,250,599	-	1,250,599	1,248,029	-	1,248,029
803,185	-	803,185	790,385	-	790,385
2,053,784	-	2,053,784	2,038,414	-	2,038,414
4,202,227	53,835,940	58,038,167	4,163,710	51,865,274	56,028,984
7,062	12,034,565	12,041,627	7,062	11,651,250	11,658,312
440,789	1,010,478	1,451,267	440,788	798,601	1,239,389
24,806	-	24,806	5,153	-	5,153
49,821	147,945	197,766	37,864	135,852	173,716
31,500	1,683	33,183	29,706	1,381	31,087
700	-	700	429	-	429
554,678	13,194,671	13,749,349	521,002	12,587,084	13,108,086
195,482	289,984	485,466	170,046	247,266	417,312
89,903	5,500	95,403	83,483	5,435	88,918
2,740	1,500	4,240	-	669	669
4,963	250	5,213	4,575	-	4,575
1,878,546	-	1,878,546	1,822,998	-	1,822,998
923,910	-	923,910	680,048	-	680,048
946	-	946	946	-	946
536,991	-	536,991	485,412	-	485,412
35,560	-	35,560	35,360	-	35,360
3,669,041	297,234	3,966,275	3,282,868	253,370	3,536,238
26,836,788	204,192,923	231,029,711	24,709,402	196,871,442	221,580,844

JERSEY CITY PUBLIC SCHOOLS
Combining Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2018

	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	\$ 180,537	\$ -	\$ 180,537	\$ (34,000)	\$ -	\$ (34,000)
Tuition to other LEA's within the state - special	1,535,971	-	1,535,971	(186,000)	-	(186,000)
Tuition to CSSD & regional day schools	1,414,122	-	1,414,122	562,204	-	562,204
Tuition to private schools for the handicapped-within state	16,550,806	-	16,550,806	1,927,327	-	1,927,327
Tuition - state facilities	630,444	-	630,444	-	-	-
Tuition - other	42,134	-	42,134	45,544	-	45,544
Total undistributed expenditures - instruction	20,354,014	-	20,354,014	2,315,075	-	2,315,075
Attendance and social work services:						
Salaries	-	199,645	199,645	-	2,211	2,211
Family/parent liaison salary	123,474	1,210,260	1,333,734	35,795	(35,796)	(1)
Travel	600	-	600	128	-	128
Miscellaneous purchased services	1,500	-	1,500	500	-	500
Supplies and materials	2,695	4,064	6,759	(372)	(883)	(1,255)
Total attendance and social work services	128,269	1,413,969	1,542,238	36,051	(34,468)	1,583
Health services:						
Salaries	426,306	4,420,834	4,847,140	(44,590)	(350,549)	(395,139)
Purchased professional and technical services	1,177,724	-	1,177,724	247,000	-	247,000
Purchased professional - educational services	1,056	-	1,056	300,000	-	300,000
Other purchased services (400-500 series)	456,155	-	456,155	(194,596)	-	(194,596)
Supplies and materials	46,573	68,315	114,888	(6,495)	(2,037)	(8,532)
Total health services	2,107,814	4,489,149	6,596,963	301,319	(352,586)	(51,267)
Other support services - students-related services:						
Salaries	2,387,352	-	2,387,352	107,273	-	107,273
Purchased professional - educational services	2,261,574	-	2,261,574	962,345	-	962,345
Total other support services - students-related services	4,648,926	-	4,648,926	1,069,618	-	1,069,618
Other support services - students-extra services:						
Other salaries for instruction	2,162,178	-	2,162,178	(71,902)	-	(71,902)
Total other support services - students-extra services	2,162,178	-	2,162,178	(71,902)	-	(71,902)
Other support services - students-regular:						
Salaries of other professional staff	145,596	7,964,252	8,109,848	(34,762)	(923,433)	(958,195)
Other salaries	43,100	1,005,781	1,048,881	(37,764)	(45,011)	(82,775)
Purchased professional - educational services	-	825	825	-	-	-
Other purchased services (400-500 series)	2,500	500	3,000	-	(500)	(500)
Supplies and materials	3,658	182,985	186,643	-	(12,587)	(12,587)
Other objects	250	-	250	-	-	-
Total other support services - students-regular	195,104	9,154,343	9,349,447	(72,526)	(981,531)	(1,054,057)
Other support services - students - special services:						
Salaries of other professional staff	13,880,307	-	13,880,307	(671,642)	-	(671,642)
Purchased professional - educational services	367,629	-	367,629	17,542	-	17,542
Supplies and materials	90,000	-	90,000	(9,742)	-	(9,742)
Total other support services - students-special services	14,337,936	-	14,337,936	(663,842)	-	(663,842)
Improvement of instructional services:						
Salaries of supervisors of instructions	5,826,449	-	5,826,449	(528,844)	-	(528,844)
Salaries of other professional staff	186,750	-	186,750	(30,939)	-	(30,939)
Salaries of secretarial and clerical assistants	2,149,684	-	2,149,684	(147,864)	-	(147,864)
Other salaries	153,967	-	153,967	(100,000)	-	(100,000)
Other purchased services (400-500 series)	56,427	-	56,427	(15,359)	-	(15,359)
Travel	42,082	-	42,082	(6,253)	-	(6,253)
Supplies and materials	115,789	-	115,789	(30,839)	-	(30,839)
Computers	35,100	-	35,100	(6,294)	-	(6,294)
Other objects	25,350	-	25,350	(1,588)	-	(1,588)
Total improvement of instructional services	8,591,598	-	8,591,598	(867,980)	-	(867,980)
Educational media services/school library:						
Salaries	22,350	3,318,042	3,340,392	(21,902)	(253,268)	(275,170)
Other salaries for instruction	-	119,754	119,754	-	(636)	(636)
Salaries of technology coordinators	206,736	-	206,736	(101,413)	-	(101,413)
Purchased professional - technical services	122,948	-	122,948	140,169	-	140,169
Purchased Technical services	616,190	-	616,190	-	-	-
Other purchased services (400-500 series)	391,673	49,782	441,455	(15,000)	(320)	(15,320)
Supplies and materials	1,796	147,737	149,533	(602)	(9,174)	(9,776)
Computers	-	28,739	28,739	-	(446)	(446)
Other objects	-	400	400	-	(210)	(210)
Total educational media services/school library	1,361,693	3,664,454	5,026,147	1,252	(264,054)	(262,802)

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
\$ 146,537	\$ -	\$ 146,537	\$ 135,051	\$ -	\$ 135,051
1,349,971	-	1,349,971	1,231,950	-	1,231,950
1,976,326	-	1,976,326	1,772,616	-	1,772,616
18,478,133	-	18,478,133	15,330,739	-	15,330,739
630,444	-	630,444	630,444	-	630,444
87,678	-	87,678	75,996	-	75,996
<u>22,669,089</u>	<u>-</u>	<u>22,669,089</u>	<u>19,176,796</u>	<u>-</u>	<u>19,176,796</u>
-	201,856	201,856	-	201,765	201,765
159,269	1,174,464	1,333,733	159,268	1,147,258	1,306,526
728	-	728	727	-	727
2,000	-	2,000	2,000	-	2,000
2,323	3,181	5,504	856	2,773	3,629
<u>164,320</u>	<u>1,379,501</u>	<u>1,543,821</u>	<u>162,851</u>	<u>1,351,796</u>	<u>1,514,647</u>
381,716	4,070,285	4,452,001	360,747	3,982,205	4,342,952
1,424,724	-	1,424,724	1,240,055	-	1,240,055
301,056	-	301,056	271,156	-	271,156
261,559	-	261,559	161,315	-	161,315
40,078	66,278	106,356	37,954	62,349	100,303
<u>2,409,133</u>	<u>4,136,563</u>	<u>6,545,696</u>	<u>2,071,227</u>	<u>4,044,554</u>	<u>6,115,781</u>
2,494,625	-	2,494,625	2,395,059	-	2,395,059
3,223,919	-	3,223,919	2,974,351	-	2,974,351
<u>5,718,544</u>	<u>-</u>	<u>5,718,544</u>	<u>5,369,410</u>	<u>-</u>	<u>5,369,410</u>
2,090,276	-	2,090,276	2,059,381	-	2,059,381
<u>2,090,276</u>	<u>-</u>	<u>2,090,276</u>	<u>2,059,381</u>	<u>-</u>	<u>2,059,381</u>
110,834	7,040,819	7,151,653	66,280	6,669,508	6,735,788
5,336	960,770	966,106	5,336	844,552	849,888
-	825	825	-	825	825
2,500	-	2,500	2,401	-	2,401
3,658	170,398	174,056	1,179	118,360	119,539
250	-	250	80	-	80
<u>122,578</u>	<u>8,172,812</u>	<u>8,295,390</u>	<u>75,276</u>	<u>7,633,245</u>	<u>7,708,521</u>
13,208,665	-	13,208,665	13,063,718	-	13,063,718
385,171	-	385,171	347,342	-	347,342
80,258	-	80,258	80,148	-	80,148
<u>13,674,094</u>	<u>-</u>	<u>13,674,094</u>	<u>13,491,208</u>	<u>-</u>	<u>13,491,208</u>
5,297,605	-	5,297,605	5,067,659	-	5,067,659
155,811	-	155,811	155,810	-	155,810
2,001,820	-	2,001,820	1,852,701	-	1,852,701
53,967	-	53,967	24,433	-	24,433
41,068	-	41,068	31,523	-	31,523
35,829	-	35,829	21,933	-	21,933
84,950	-	84,950	78,020	-	78,020
28,806	-	28,806	28,705	-	28,705
23,762	-	23,762	21,428	-	21,428
<u>7,723,618</u>	<u>-</u>	<u>7,723,618</u>	<u>7,282,212</u>	<u>-</u>	<u>7,282,212</u>
448	3,064,774	3,065,222	448	2,905,375	2,905,823
-	119,118	119,118	-	118,621	118,621
105,323	-	105,323	105,321	-	105,321
263,117	-	263,117	259,415	-	259,415
616,190	-	616,190	616,190	-	616,190
376,673	49,462	426,135	376,673	48,126	424,799
1,194	138,563	139,757	1,116	106,222	107,338
-	28,293	28,293	-	27,624	27,624
-	190	190	-	190	190
<u>1,362,945</u>	<u>3,400,400</u>	<u>4,763,345</u>	<u>1,359,163</u>	<u>3,206,158</u>	<u>4,565,321</u>

JERSEY CITY PUBLIC SCHOOLS
Combining Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2018

	ORIGINAL BUDGET			BUDGET TRANSFERS		
	Operating Fund	Blended Resource	Total General	Operating Fund	Blended Resource	Total General
	Fund 11-13	Fund 15	Fund	Fund 11-13	Fund 15	Fund
Instruction staff training services:						
Salaries of other professional staff	\$ -	\$ -	\$ -	\$ 7,480	\$ -	\$ 7,480
Other purchased professional services - educational	160,881	229,815	390,696	8,289	(94,619)	(86,330)
Other purchased services (400-500 series)	287,107	3,300	290,407	9,652	581	10,233
Travel	-	-	-	88	-	88
Supplies and materials	5,699	2,763	8,462	5,300	1,610	6,910
Computers	20	-	20	11,823	-	11,823
Other objects	1,500	-	1,500	(1,000)	-	(1,000)
Total instruction staff training services	455,207	235,878	691,085	41,632	(92,428)	(50,796)
Support services - general administration:						
Salaries	3,723,394	-	3,723,394	(438,505)	-	(438,505)
Salaries of secretarial and clerical assistants	478,971	-	478,971	(13,683)	-	(13,683)
Legal salaries	447,562	-	447,562	27,700	-	27,700
Legal services	1,200,038	-	1,200,038	-	-	-
Audit Fees	214,325	-	214,325	-	-	-
Other purchased professional services	232,752	-	232,752	(5,428)	-	(5,428)
Purchased Technical services	12,248	-	12,248	(8,582)	-	(8,582)
Other purchased services (400-500 series)	52,520	-	52,520	(9,016)	-	(9,016)
Communications/telephone	1,140,673	-	1,140,673	(84,280)	-	(84,280)
Board of education other purchased services	19,164	-	19,164	-	-	-
Travel	23,727	-	23,727	5,482	-	5,482
Miscellaneous purchased services	2,699,360	-	2,699,360	(16,006)	-	(16,006)
Supplies and materials	237,049	-	237,049	(84,386)	-	(84,386)
Computers	23,959	-	23,959	10,445	-	10,445
Judgments against the school district	200,000	-	200,000	-	-	-
Miscellaneous expenditures	216,431	-	216,431	(43,708)	-	(43,708)
Board of education membership dues and fees	26,663	-	26,663	-	-	-
Total support services - general administration	10,948,836	-	10,948,836	(659,967)	-	(659,967)
Support services - school administration:						
Salaries of principals/assistant principals	242,865	12,495,335	12,738,200	(98,487)	(530,283)	(628,770)
Salaries of secretarial and clerical assistants	83,683	6,506,100	6,589,783	33,775	(177,311)	(143,536)
Other salaries	-	111,688	111,688	-	(13,520)	(13,520)
Other purchased services (400-500 series)	6,651	664,201	670,852	907	(20,057)	(19,150)
Travel	238	1,900	2,138	-	3,358	3,358
Supplies and materials	7,866	491,374	499,240	-	(99,537)	(99,537)
Computers	-	49,303	49,303	-	(25,069)	(25,069)
Other objects	-	26,950	26,950	-	(13,811)	(13,811)
Total support services - school administration	341,303	20,347,851	20,689,154	(63,805)	(877,230)	(941,035)
Central services:						
Salaries	4,872,982	-	4,872,982	(25,817)	-	(25,817)
Purchased professional services	205,327	-	205,327	91,750	-	91,750
Computers	28,291	-	28,291	-	-	-
Miscellaneous purchased services (300-500 series)	1,359,234	-	1,359,234	(110,821)	-	(110,821)
Supplies and materials	676,474	-	676,474	(105,891)	-	(105,891)
Travel	51,915	-	51,915	(8,000)	-	(8,000)
Other objects	37,281	-	37,281	94,521	-	94,521
Total central services:	7,231,504	-	7,231,504	(64,258)	-	(64,258)
Administrative Information Technology:						
Salaries	1,768,773	-	1,768,773	605	-	605
Purchased profession services	38,931	-	38,931	(641)	-	(641)
Purchased technical services	1,461,186	-	1,461,186	(334,278)	-	(334,278)
Other purchased services (400-500 series)	13,345	-	13,345	-	-	-
Miscellaneous purchased services	36,371	-	36,371	(7,634)	-	(7,634)
Supplies and materials	82,028	-	82,028	(47,173)	-	(47,173)
Computers	69,513	-	69,513	(46,367)	-	(46,367)
Other objects	1,366	-	1,366	(1,204)	-	(1,204)
Total administrative information technology:	3,474,513	-	3,474,513	(439,692)	-	(439,692)
Required maintenance for school facilities:						
Salaries	4,507,441	-	4,507,441	(206,184)	-	(206,184)
Cleaning, repair and maintenance services	8,354,862	-	8,354,862	1,452,188	-	1,452,188
Lead testing of drinking water	100,000	-	100,000	(93,012)	-	(93,012)
Travel	-	-	-	10,000	-	10,000
General supplies	1,127,155	-	1,127,155	59,565	-	59,565
Warehouse supplies	-	-	-	175,762	-	175,762
Total required maintenance for school facilities	14,089,458	-	14,089,458	1,398,319	-	1,398,319

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
\$ 7,480	\$ -	\$ 7,480	\$ 6,320	\$ -	\$ 6,320
169,170	135,196	304,366	156,825	91,375	248,200
296,759	3,881	300,640	276,412	2,583	278,995
88	-	88	88	-	88
10,999	4,373	15,372	1,999	3,208	5,207
11,843	-	11,843	9,994	-	9,994
500	-	500	500	-	500
<u>496,839</u>	<u>143,450</u>	<u>640,289</u>	<u>452,138</u>	<u>97,166</u>	<u>549,304</u>
3,284,889	-	3,284,889	3,270,523	-	3,270,523
465,288	-	465,288	422,435	-	422,435
475,262	-	475,262	469,265	-	469,265
1,200,038	-	1,200,038	715,581	-	715,581
214,325	-	214,325	150,600	-	150,600
227,324	-	227,324	23,114	-	23,114
3,666	-	3,666	-	-	-
43,504	-	43,504	36,551	-	36,551
1,056,393	-	1,056,393	920,644	-	920,644
19,164	-	19,164	5,648	-	5,648
29,209	-	29,209	15,449	-	15,449
2,683,354	-	2,683,354	2,236,077	-	2,236,077
152,663	-	152,663	104,335	-	104,335
34,404	-	34,404	23,129	-	23,129
200,000	-	200,000	1,523	-	1,523
172,723	-	172,723	83,952	-	83,952
26,663	-	26,663	13,839	-	13,839
<u>10,288,869</u>	<u>-</u>	<u>10,288,869</u>	<u>8,492,665</u>	<u>-</u>	<u>8,492,665</u>
144,378	11,965,052	12,109,430	140,826	11,544,155	11,684,981
117,458	6,328,789	6,446,247	112,384	5,880,144	5,992,528
-	98,168	98,168	-	64,223	64,223
7,558	644,144	651,702	4,947	544,594	549,541
238	5,258	5,496	238	1,249	1,487
7,866	391,837	399,703	7,203	346,960	354,163
-	24,234	24,234	-	22,666	22,666
-	13,139	13,139	-	10,615	10,615
<u>277,498</u>	<u>19,470,621</u>	<u>19,748,119</u>	<u>265,598</u>	<u>18,414,606</u>	<u>18,680,204</u>
4,847,165	-	4,847,165	4,780,751	-	4,780,751
297,077	-	297,077	124,129	-	124,129
28,291	-	28,291	11,240	-	11,240
1,248,413	-	1,248,413	828,299	-	828,299
570,583	-	570,583	270,406	-	270,406
43,915	-	43,915	11,466	-	11,466
131,802	-	131,802	79,676	-	79,676
<u>7,167,246</u>	<u>-</u>	<u>7,167,246</u>	<u>6,105,967</u>	<u>-</u>	<u>6,105,967</u>
1,769,378	-	1,769,378	1,733,004	-	1,733,004
38,290	-	38,290	38,290	-	38,290
1,126,908	-	1,126,908	1,039,223	-	1,039,223
13,345	-	13,345	13,345	-	13,345
28,737	-	28,737	28,737	-	28,737
34,855	-	34,855	33,164	-	33,164
23,146	-	23,146	15,323	-	15,323
162	-	162	-	-	-
<u>3,034,821</u>	<u>-</u>	<u>3,034,821</u>	<u>2,901,086</u>	<u>-</u>	<u>2,901,086</u>
4,301,257	-	4,301,257	4,290,505	-	4,290,505
9,807,050	-	9,807,050	7,557,997	-	7,557,997
6,988	-	6,988	-	-	-
10,000	-	10,000	-	-	-
1,186,720	-	1,186,720	925,970	-	925,970
175,762	-	175,762	171,796	-	171,796
<u>15,487,777</u>	<u>-</u>	<u>15,487,777</u>	<u>12,946,268</u>	<u>-</u>	<u>12,946,268</u>

JERSEY CITY PUBLIC SCHOOLS
Combining Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2018

	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 operating and maintenance of plant services:						
Salaries	\$ 18,309,078	\$ -	\$ 18,309,078	\$ (1,571,702)	\$ -	\$ (1,571,702)
Purchased professional and technical services	1,039,299	-	1,039,299	(106,988)	-	(106,988)
Cleaning, repair and maintenance services	1,120,290	-	1,120,290	(285,720)	-	(285,720)
Rental of land and buildings other than lease purchase	778,784	-	778,784	(226,496)	-	(226,496)
Other purchased property	1,487,909	-	1,487,909	(49,460)	-	(49,460)
Insurance	2,334,607	-	2,334,607	(250,000)	-	(250,000)
Travel	85,000	-	85,000	(25,000)	-	(25,000)
Miscellaneous purchased services	5,593,496	-	5,593,496	(2,289,610)	-	(2,289,610)
Warehouse supplies	1,100,642	-	1,100,642	122,486	-	122,486
Natural gas	1,242,533	-	1,242,533	(100,000)	-	(100,000)
Electricity	6,588,363	-	6,588,363	(850,000)	-	(850,000)
Oil	1,408,532	-	1,408,532	(290,000)	-	(290,000)
Total other operating and maintenance of plant services:	<u>41,088,533</u>	<u>-</u>	<u>41,088,533</u>	<u>(5,922,490)</u>	<u>-</u>	<u>(5,922,490)</u>
Care and upkeep of grounds:						
Salaries	439,671	-	439,671	44,984	-	44,984
Total care and upkeep of grounds	<u>439,671</u>	<u>-</u>	<u>439,671</u>	<u>44,984</u>	<u>-</u>	<u>44,984</u>
Security:						
Salaries	2,372,220	6,272,349	8,644,569	368,874	(22,060)	346,814
Purchase professional and technical services	-	-	-	28,500	-	28,500
Cleaning, repair and maintenance services	167,121	-	167,121	(48,390)	-	(48,390)
General supplies	181,203	12,750	193,953	(116,500)	(5,221)	(121,721)
Total security	<u>2,720,544</u>	<u>6,285,099</u>	<u>9,005,643</u>	<u>232,484</u>	<u>(27,281)</u>	<u>205,203</u>
Student transportation services:						
Salaries for pupil transportation - (between home and school) - regular	1,723,028	-	1,723,028	134,111	-	134,111
Salaries for pupil transportation - (between home and school) - special	104,209	-	104,209	1,386	-	1,386
Salaries for pupil transportation - (other than bet. home & school)	701,658	-	701,658	40,906	-	40,906
Purchased professional - technical services	15,000	-	15,000	(4,050)	-	(4,050)
Cleaning, repair and maintenance services	384,965	-	384,965	(20,500)	-	(20,500)
General supplies	127,000	-	127,000	-	-	-
Contracted services - aid in lieu of payments - nonpublic schools	1,113,368	-	1,113,368	(137,684)	-	(137,684)
Contracted services - (between home and school) - vendors	947,085	-	947,085	-	-	-
Contracted services - (other than between home and school) - vendors	201,631	343,303	544,934	49,149	24,150	73,299
Contracted services - (special education students) - vendors	11,054,745	-	11,054,745	4,655,442	-	4,655,442
Contracted services - (Special education students) - joint agreement	641,192	-	641,192	(6,193)	-	(6,193)
Travel	2,000	-	2,000	-	-	-
Miscellaneous purchased services - transportation	21,774	-	21,774	4,050	-	4,050
Computers	8,000	-	8,000	(1,573)	-	(1,573)
Miscellaneous purchased services	3,750	-	3,750	(2,850)	-	(2,850)
Total student transportation services	<u>17,049,405</u>	<u>343,303</u>	<u>17,392,708</u>	<u>4,712,194</u>	<u>24,150</u>	<u>4,736,344</u>
Allocated employee benefits:						
Regular programs - instruction:						
Unused vacation payment to terminated/retired staff	65,000	-	65,000	(60,270)	-	(60,270)
Social Security contribution	590,697	-	590,697	64,917	-	64,917
Other retirement contributions	1,911,447	-	1,911,447	-	-	-
Health benefits	546,119	-	546,119	36,602	-	36,602
Tuition reimbursement	480,000	-	480,000	11,992	-	11,992
Unused sick payment to terminated/retired staff	860,000	-	860,000	(147,584)	-	(147,584)
Total regular programs - instruction	<u>4,453,263</u>	<u>-</u>	<u>4,453,263</u>	<u>(94,343)</u>	<u>-</u>	<u>(94,343)</u>
Special programs - instruction:						
Unused vacation payment to terminated/retired staff	29,500	-	29,500	-	-	-
Social Security contribution	146,055	-	146,055	24,138	-	24,138
Other retirement contributions	1,193,003	-	1,193,003	-	-	-
Health benefits	981,438	-	981,438	31,762	-	31,762
Unused sick payment to terminated/retired staff	123,000	-	123,000	66,473	-	66,473
Total special programs - instruction	<u>2,472,996</u>	<u>-</u>	<u>2,472,996</u>	<u>122,373</u>	<u>-</u>	<u>122,373</u>
Other instructional programs - instruction:						
Social Security contribution	151,961	-	151,961	15,250	-	15,250
Other retirement contributions	118,770	-	118,770	-	-	-
Unused sick payment to terminated/retired staff	50,000	-	50,000	(44,685)	-	(44,685)
Total other instructional programs - instruction	<u>325,731</u>	<u>-</u>	<u>325,731</u>	<u>(34,435)</u>	<u>-</u>	<u>(34,435)</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
\$ 16,737,376	\$ -	\$ 16,737,376	\$ 16,156,027	\$ -	\$ 16,156,027
932,311	-	932,311	753,332	-	753,332
834,570	-	834,570	443,319	-	443,319
552,288	-	552,288	526,994	-	526,994
1,438,449	-	1,438,449	1,278,824	-	1,278,824
2,084,607	-	2,084,607	2,044,070	-	2,044,070
60,000	-	60,000	50,754	-	50,754
3,303,886	-	3,303,886	2,775,077	-	2,775,077
1,223,128	-	1,223,128	1,011,574	-	1,011,574
1,142,533	-	1,142,533	835,932	-	835,932
5,738,363	-	5,738,363	4,672,858	-	4,672,858
1,118,532	-	1,118,532	935,294	-	935,294
<u>35,166,043</u>	<u>-</u>	<u>35,166,043</u>	<u>31,484,055</u>	<u>-</u>	<u>31,484,055</u>
484,655	-	484,655	452,967	-	452,967
<u>484,655</u>	<u>-</u>	<u>484,655</u>	<u>452,967</u>	<u>-</u>	<u>452,967</u>
2,741,094	6,250,289	8,991,383	2,615,422	6,048,069	8,663,491
28,500	-	28,500	13,770	-	13,770
118,731	-	118,731	86,894	-	86,894
64,703	7,529	72,232	32,578	5,527	38,105
<u>2,953,028</u>	<u>6,257,818</u>	<u>9,210,846</u>	<u>2,748,664</u>	<u>6,053,596</u>	<u>8,802,260</u>
1,857,139	-	1,857,139	1,855,267	-	1,855,267
105,595	-	105,595	105,594	-	105,594
742,564	-	742,564	742,563	-	742,563
10,950	-	10,950	10,500	-	10,500
364,465	-	364,465	277,271	-	277,271
127,000	-	127,000	122,591	-	122,591
975,684	-	975,684	952,979	-	952,979
947,085	-	947,085	947,067	-	947,067
250,780	367,453	618,233	218,294	291,338	509,632
15,710,187	-	15,710,187	11,241,439	-	11,241,439
634,999	-	634,999	625,461	-	625,461
2,000	-	2,000	821	-	821
25,824	-	25,824	25,824	-	25,824
6,427	-	6,427	6,424	-	6,424
900	-	900	150	-	150
<u>21,761,599</u>	<u>367,453</u>	<u>22,129,052</u>	<u>17,132,245</u>	<u>291,338</u>	<u>17,423,583</u>
4,730	-	4,730	4,730	-	4,730
655,614	-	655,614	612,400	-	612,400
1,911,447	-	1,911,447	1,911,447	-	1,911,447
582,721	-	582,721	569,498	-	569,498
491,992	-	491,992	482,443	-	482,443
712,416	-	712,416	699,253	-	699,253
<u>4,358,920</u>	<u>-</u>	<u>4,358,920</u>	<u>4,279,771</u>	<u>-</u>	<u>4,279,771</u>
29,500	-	29,500	29,500	-	29,500
170,193	-	170,193	148,940	-	148,940
1,193,003	-	1,193,003	1,193,003	-	1,193,003
1,013,200	-	1,013,200	923,453	-	923,453
189,473	-	189,473	189,166	-	189,166
<u>2,595,369</u>	<u>-</u>	<u>2,595,369</u>	<u>2,484,062</u>	<u>-</u>	<u>2,484,062</u>
167,211	-	167,211	84,267	-	84,267
118,770	-	118,770	118,770	-	118,770
5,315	-	5,315	4,550	-	4,550
<u>291,296</u>	<u>-</u>	<u>291,296</u>	<u>207,587</u>	<u>-</u>	<u>207,587</u>

JERSEY CITY PUBLIC SCHOOLS
Combining Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2018

	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	\$ 2,500	\$ -	\$ 2,500	\$ (379)	\$ -	\$ (379)
Social Security contribution	9,726	-	9,726	1,986	-	1,986
Other retirement contributions	189,707	-	189,707	(32,500)	-	(32,500)
Health benefits	38,243	-	38,243	2,754	-	2,754
Unused sick payment to terminated/retired staff	5,000	-	5,000	(595)	-	(595)
Total attendance and social work services	245,176	-	245,176	(28,734)	-	(28,734)
Health services:						
Unused vacation payment to terminated/retired staff	3,500	-	3,500	23,701	-	23,701
Social Security contribution	6,911	-	6,911	1,556	-	1,556
Other retirement contributions	8,771	-	8,771	-	-	-
Health benefits	72,702	-	72,702	(4,142)	-	(4,142)
Unused sick payment to terminated/retired staff	2,000	-	2,000	45,842	-	45,842
Total health services	93,884	-	93,884	66,957	-	66,957
Central services:						
Unused vacation payment to terminated/retired staff	44,250	-	44,250	(4,893)	-	(4,893)
Social Security contribution	377,208	-	377,208	(51,691)	-	(51,691)
Other retirement contributions	724,674	-	724,674	(144,000)	-	(144,000)
Health benefits	1,078,910	-	1,078,910	(3,295)	-	(3,295)
Unused sick payment to terminated/retired staff	7,500	-	7,500	(4,761)	-	(4,761)
Total central services	2,232,542	-	2,232,542	(208,640)	-	(208,640)
Administrative information technology:						
Social Security contribution	137,276	-	137,276	(9,214)	-	(9,214)
Other retirement contributions	232,605	-	232,605	(45,000)	-	(45,000)
Health benefits	357,022	-	357,022	43,022	-	43,022
Unused sick payment to terminated/retired staff	2,000	-	2,000	(950)	-	(950)
Total administrative information technology	738,903	-	738,903	(22,142)	-	(22,142)
Other support student related services:						
Unused vacation payment to terminated/retired staff	-	-	-	23,055	-	23,055
Social Security contribution	3,576	-	3,576	8,311	-	8,311
Health benefits	429,105	-	429,105	83,178	-	83,178
Unused sick payment to terminated/retired staff	4,500	-	4,500	(2,225)	-	(2,225)
Total other support student related services	437,181	-	437,181	112,319	-	112,319
Other support services - extraordinary services:						
Unused vacation payment to terminated/retired staff	7,500	-	7,500	3,611	-	3,611
Social Security contribution	167,574	-	167,574	12,170	-	12,170
Other retirement contributions	302,712	-	302,712	(56,000)	-	(56,000)
Health benefits	979,364	-	979,364	115,698	-	115,698
Unused sick payment to terminated/retired staff	20,000	-	20,000	(4,067)	-	(4,067)
Total other support services - extraordinary services	1,477,150	-	1,477,150	71,412	-	71,412
Other support students - regular:						
Social Security contribution	9,574	-	9,574	3,195	-	3,195
Health benefits	29,433	-	29,433	4,519	-	4,519
Unused sick payment to terminated/retired staff	100,000	-	100,000	59,713	-	59,713
Total other support students - regular	139,007	-	139,007	67,427	-	67,427
Other support students - special:						
Social Security contribution	8,220	-	8,220	37,182	-	37,182
Health benefits	2,280,840	-	2,280,840	127,404	-	127,404
Unused sick payment to terminated/retired staff	10,000	-	10,000	59,950	-	59,950
Total other support students - special	2,299,060	-	2,299,060	224,536	-	224,536
Improvement of instruction services:						
Unused vacation payment to terminated/retired staff	20,000	-	20,000	11,529	-	11,529
Social Security contribution	187,694	-	187,694	1,931	-	1,931
Other retirement contributions	219,338	-	219,338	(41,000)	-	(41,000)
Health benefits	1,169,974	-	1,169,974	68,137	-	68,137
Tuition reimbursement	15,000	-	15,000	37,789	-	37,789
Unused sick payment to terminated/retired staff	105,500	-	105,500	26,995	-	26,995
Total improvement of instruction services	1,717,506	-	1,717,506	105,381	-	105,381
Educational media services/school library:						
Social Security contribution	9,326	-	9,326	8,458	-	8,458
Other retirement contributions	30,365	-	30,365	-	-	-
Health benefits	17,170	-	17,170	-	-	-
Unused sick payment to terminated/retired staff	5,500	-	5,500	87,600	-	87,600
Total educational media services/school library:	67,361	-	67,361	91,058	-	91,058

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
\$ 2,121	\$ -	\$ 2,121	\$ 2,120	\$ -	\$ 2,120
11,712	-	11,712	11,710	-	11,710
157,207	-	157,207	151,836	-	151,836
40,997	-	40,997	40,995	-	40,995
4,405	-	4,405	4,405	-	4,405
<u>216,442</u>	<u>-</u>	<u>216,442</u>	<u>211,066</u>	<u>-</u>	<u>211,066</u>
27,201	-	27,201	27,201	-	27,201
8,467	-	8,467	7,240	-	7,240
8,771	-	8,771	7,017	-	7,017
68,560	-	68,560	68,557	-	68,557
47,842	-	47,842	47,842	-	47,842
<u>160,841</u>	<u>-</u>	<u>160,841</u>	<u>157,857</u>	<u>-</u>	<u>157,857</u>
39,357	-	39,357	36,895	-	36,895
325,517	-	325,517	325,287	-	325,287
580,674	-	580,674	579,739	-	579,739
1,075,615	-	1,075,615	1,070,822	-	1,070,822
2,739	-	2,739	2,739	-	2,739
<u>2,023,902</u>	<u>-</u>	<u>2,023,902</u>	<u>2,015,482</u>	<u>-</u>	<u>2,015,482</u>
128,062	-	128,062	123,973	-	123,973
187,605	-	187,605	186,084	-	186,084
400,044	-	400,044	395,196	-	395,196
1,050	-	1,050	1,050	-	1,050
<u>716,761</u>	<u>-</u>	<u>716,761</u>	<u>706,303</u>	<u>-</u>	<u>706,303</u>
23,055	-	23,055	23,055	-	23,055
11,887	-	11,887	11,847	-	11,847
512,283	-	512,283	512,253	-	512,253
2,275	-	2,275	2,275	-	2,275
<u>549,500</u>	<u>-</u>	<u>549,500</u>	<u>549,430</u>	<u>-</u>	<u>549,430</u>
11,111	-	11,111	11,110	-	11,110
179,744	-	179,744	171,655	-	171,655
246,712	-	246,712	242,170	-	242,170
1,095,062	-	1,095,062	1,051,168	-	1,051,168
15,933	-	15,933	15,933	-	15,933
<u>1,548,562</u>	<u>-</u>	<u>1,548,562</u>	<u>1,492,036</u>	<u>-</u>	<u>1,492,036</u>
12,769	-	12,769	11,235	-	11,235
33,952	-	33,952	30,867	-	30,867
159,713	-	159,713	159,713	-	159,713
<u>206,434</u>	<u>-</u>	<u>206,434</u>	<u>201,815</u>	<u>-</u>	<u>201,815</u>
45,402	-	45,402	32,969	-	32,969
2,408,244	-	2,408,244	2,401,874	-	2,401,874
69,950	-	69,950	69,950	-	69,950
<u>2,523,596</u>	<u>-</u>	<u>2,523,596</u>	<u>2,504,793</u>	<u>-</u>	<u>2,504,793</u>
31,529	-	31,529	31,529	-	31,529
189,625	-	189,625	164,213	-	164,213
178,338	-	178,338	175,470	-	175,470
1,238,111	-	1,238,111	1,164,081	-	1,164,081
52,789	-	52,789	43,241	-	43,241
132,495	-	132,495	132,495	-	132,495
<u>1,822,887</u>	<u>-</u>	<u>1,822,887</u>	<u>1,711,029</u>	<u>-</u>	<u>1,711,029</u>
17,784	-	17,784	14,339	-	14,339
30,365	-	30,365	24,292	-	24,292
17,170	-	17,170	15,043	-	15,043
93,100	-	93,100	93,100	-	93,100
<u>158,419</u>	<u>-</u>	<u>158,419</u>	<u>146,774</u>	<u>-</u>	<u>146,774</u>

JERSEY CITY PUBLIC SCHOOLS
Combining Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2018

	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:						
Unused vacation payment to terminated/retired staff	\$ 30,000	\$ -	\$ 30,000	\$ 57,316	\$ -	\$ 57,316
Social Security contribution	189,251	-	189,251	78	-	78
Other retirement contributions	342,625	-	342,625	(66,000)	-	(66,000)
Health benefits	603,074	-	603,074	26,835	-	26,835
Unused sick payment to terminated/retired staff	75,000	-	75,000	(57,890)	-	(57,890)
Total support services - general administration	1,249,950	-	1,249,950	(49,661)	-	(49,661)
Support services - school administration:						
Unused vacation payment to terminated/retired staff	75,000	-	75,000	14,551	-	14,551
Social Security contribution	17,700	-	17,700	11,601	-	11,601
Other retirement contributions	998,274	-	998,274	(192,500)	-	(192,500)
Health benefits	38,346	-	38,346	20,404	-	20,404
Unused sick payment to terminated/retired staff	80,000	-	80,000	84,164	-	84,164
Total support services - school administration	1,214,320	-	1,214,320	(66,780)	-	(66,780)
Required maintenance for school facilities:						
Unused vacation payment to terminated/retired staff	10,000	-	10,000	60,218	-	60,218
Social Security contribution	354,197	-	354,197	(25,586)	-	(25,586)
Other retirement contributions	650,710	-	650,710	(128,000)	-	(128,000)
Health benefits	1,227,181	-	1,227,181	(52,735)	-	(52,735)
Unused sick payment to terminated/retired staff	5,000	-	5,000	(4,125)	-	(4,125)
Total required maintenance for school facilities	2,247,088	-	2,247,088	(150,228)	-	(150,228)
Other operating and maintenance of plant services:						
Unused vacation payment to terminated/retired staff	50,000	-	50,000	137,138	-	137,138
Social Security contribution	1,417,666	-	1,417,666	(20,814)	-	(20,814)
Other retirement contributions	2,134,888	-	2,134,888	(96,000)	-	(96,000)
Health benefits	5,866,439	-	5,866,439	(164,140)	-	(164,140)
Other Employee Benefits	204,409	-	204,409	-	-	-
Unused sick payment to terminated/retired staff	45,000	-	45,000	(6,172)	-	(6,172)
Total other operating and maintenance of plant services	9,718,402	-	9,718,402	(149,988)	-	(149,988)
Care and upkeep of grounds:						
Unused vacation payment to terminated/retired staff	-	-	-	17,204	-	17,204
Social Security contribution	33,796	-	33,796	1,387	-	1,387
Other retirement contributions	61,557	-	61,557	(10,000)	-	(10,000)
Health benefits	172,010	-	172,010	28,837	-	28,837
Unused sick payment to terminated/retired staff	2,500	-	2,500	(2,128)	-	(2,128)
Total care and upkeep of grounds	269,863	-	269,863	35,300	-	35,300
Security:						
Unused vacation payment to terminated/retired staff	25,000	-	25,000	15,525	-	15,525
Social Security contribution	183,883	-	183,883	14,826	-	14,826
Other retirement contributions	1,022,615	-	1,022,615	(191,146)	-	(191,146)
Health benefits	306,821	-	306,821	1,900	-	1,900
Other Employee Benefits	123,987	-	123,987	(26,257)	-	(26,257)
Unused sick payment to terminated/retired staff	15,000	-	15,000	11,783	-	11,783
Total security	1,677,306	-	1,677,306	(173,369)	-	(173,369)
Student transportation services:						
Unused vacation payment to terminated/retired staff	7,500	-	7,500	1,111	-	1,111
Social Security contribution	194,977	-	194,977	16,820	-	16,820
Other retirement contributions	265,933	-	265,933	(25,000)	-	(25,000)
Health benefits	669,718	-	669,718	33,221	-	33,221
Other Employee Benefits	9,997	-	9,997	(2,188)	-	(2,188)
Unused sick payment to terminated/retired staff	2,500	-	2,500	(750)	-	(750)
Total student transportation services	1,150,625	-	1,150,625	23,214	-	23,214
Unallocated employee benefits:						
Group insurance	154,857	-	154,857	(109,353)	-	(109,353)
Social Security contribution	-	2,668,125	2,668,125	-	615,754	615,754
TPAF contribution - ERIP	-	1,205,087	1,205,087	15,333	507,467	522,800
Other retirement contributions	240,000	-	240,000	470,301	-	470,301
Workers' compensation	4,425,165	-	4,425,165	1,462,100	-	1,462,100
Health benefits	7,797,730	54,330,432	62,128,162	(7,365,732)	1,479,647	(5,886,085)
Total unallocated employee benefits	12,617,752	58,203,644	70,821,396	(5,527,351)	2,602,868	(2,924,483)

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
\$ 87,316	\$ -	\$ 87,316	\$ 87,314	\$ -	\$ 87,314
189,329	-	189,329	183,960	-	183,960
276,625	-	276,625	274,100	-	274,100
629,909	-	629,909	627,491	-	627,491
17,110	-	17,110	17,110	-	17,110
<u>1,200,289</u>	<u>-</u>	<u>1,200,289</u>	<u>1,189,975</u>	<u>-</u>	<u>1,189,975</u>
89,551	-	89,551	89,551	-	89,551
29,301	-	29,301	26,783	-	26,783
805,774	-	805,774	798,619	-	798,619
58,750	-	58,750	58,367	-	58,367
164,164	-	164,164	164,164	-	164,164
<u>1,147,540</u>	<u>-</u>	<u>1,147,540</u>	<u>1,137,484</u>	<u>-</u>	<u>1,137,484</u>
70,218	-	70,218	70,218	-	70,218
328,611	-	328,611	307,987	-	307,987
522,710	-	522,710	520,568	-	520,568
1,174,446	-	1,174,446	1,146,340	-	1,146,340
875	-	875	875	-	875
<u>2,096,860</u>	<u>-</u>	<u>2,096,860</u>	<u>2,045,988</u>	<u>-</u>	<u>2,045,988</u>
187,138	-	187,138	184,778	-	184,778
1,396,852	-	1,396,852	1,262,916	-	1,262,916
2,038,888	-	2,038,888	2,037,745	-	2,037,745
5,702,299	-	5,702,299	5,600,262	-	5,600,262
204,409	-	204,409	91,834	-	91,834
38,828	-	38,828	38,828	-	38,828
<u>9,568,414</u>	<u>-</u>	<u>9,568,414</u>	<u>9,216,363</u>	<u>-</u>	<u>9,216,363</u>
17,204	-	17,204	17,204	-	17,204
35,183	-	35,183	31,709	-	31,709
51,557	-	51,557	49,246	-	49,246
200,847	-	200,847	195,257	-	195,257
372	-	372	372	-	372
<u>305,163</u>	<u>-</u>	<u>305,163</u>	<u>293,788</u>	<u>-</u>	<u>293,788</u>
40,525	-	40,525	40,525	-	40,525
198,709	-	198,709	179,842	-	179,842
831,469	-	831,469	818,092	-	818,092
308,721	-	308,721	307,061	-	307,061
97,730	-	97,730	75,659	-	75,659
26,783	-	26,783	26,783	-	26,783
<u>1,503,937</u>	<u>-</u>	<u>1,503,937</u>	<u>1,447,962</u>	<u>-</u>	<u>1,447,962</u>
8,611	-	8,611	8,611	-	8,611
211,797	-	211,797	211,701	-	211,701
240,933	-	240,933	212,746	-	212,746
702,939	-	702,939	702,938	-	702,938
7,809	-	7,809	-	-	-
1,750	-	1,750	1,750	-	1,750
<u>1,173,839</u>	<u>-</u>	<u>1,173,839</u>	<u>1,137,746</u>	<u>-</u>	<u>1,137,746</u>
45,504	-	45,504	4,857	-	4,857
-	3,283,879	3,283,879	-	2,855,542	2,855,542
15,333	1,712,554	1,727,887	-	644,995	644,995
710,301	-	710,301	202,760	-	202,760
5,887,265	-	5,887,265	5,598,547	-	5,598,547
431,998	55,810,079	56,242,077	314,119	55,503,989	55,818,108
<u>7,090,401</u>	<u>60,806,512</u>	<u>67,896,913</u>	<u>6,120,283</u>	<u>59,004,526</u>	<u>65,124,809</u>

JERSEY CITY PUBLIC SCHOOLS
Combining Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2018

	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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Post retirement medical	-	-	-	-	-	-
Long term disability insurance	-	-	-	-	-	-
Reimbursed TPAF Social Security contributions (non budgeted)	-	-	-	-	-	-
Total on-behalf contributions	-	-	-	-	-	-
Total undistributed expenditures	198,571,572	104,137,690	302,709,262	(4,259,228)	(2,560)	(4,261,788)
Total expenditures - current expense	222,976,077	308,355,742	531,331,819	(1,826,945)	(27,689)	(1,854,634)
CAPITAL OUTLAY						
Equipment:						
Grades 1 - 5	-	61,565	61,565	-	39,925	39,925
Grades 9 - 12	13,356	6,000	19,356	38,329	(1,800)	36,529
Undistributed expenditures:						
Instruction	160,000	-	160,000	(6,250)	-	(6,250)
Support services - students - regular	12,000	-	12,000	-	-	-
General administration	123,400	-	123,400	(80,732)	-	(80,732)
School administration	-	61,000	61,000	-	(10,436)	(10,436)
Central services - equipment	91,500	-	91,500	(24,000)	-	(24,000)
Administrative information technology	26,209	-	26,209	(10,000)	-	(10,000)
Operation and maintenance of plant services	125,000	-	125,000	(29,000)	-	(29,000)
Security	90,000	-	90,000	63,000	-	63,000
Student transportation - school bus regular	492,000	-	492,000	-	-	-
Total equipment	1,133,465	128,565	1,262,030	(48,653)	27,689	(20,964)
Facilities acquisition and construction services:						
Architect/engineering services	156,715	-	156,715	-	-	-
Construction services	18,000	-	18,000	-	-	-
Total facilities acquisition and construction services	174,715	-	174,715	-	-	-
Total capital outlay	1,308,180	128,565	1,436,745	(48,653)	27,689	(20,964)
SPECIAL SCHOOLS						
Summer school - instruction:						
Salaries of teachers	450,000	-	450,000	26,567	-	26,567
General supplies	31,546	-	31,546	(26,567)	-	(26,567)
Total summer school - instruction	481,546	-	481,546	-	-	-
Summer school - support services:						
Salaries	64,195	-	64,195	(2,201)	-	(2,201)
Personal services - employee benefits	39,336	-	39,336	2,201	-	2,201
Total summer school - support services	103,531	-	103,531	-	-	-
Evening school for the foreign born - local - instruction:						
Salaries of teachers	232,000	-	232,000	3,608	-	3,608
Total evening school for the foreign born - local - instruction:	239,608	-	239,608	(4,000)	-	(4,000)
Evening school for the foreign born - local - support services						
Salaries of secretarial and clerical assistants	12,000	-	12,000	4,000	-	4,000
Personal services - employee benefits	18,666	-	18,666	-	-	-
Total evening school for the foreign born - local - support services	30,666	-	30,666	4,000	-	4,000
Total special schools	855,351	-	855,351	-	-	-
Charter schools	64,644,062	-	64,644,062	(1,000,000)	-	(1,000,000)
Total expenditures	289,783,670	308,484,307	598,267,977	(2,875,598)	-	(2,875,598)
Excess (deficiency) of revenues over (under) expenditures	250,453,221	(308,484,307)	(58,031,086)	(5,500,000)	-	(5,500,000)

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
\$ -	\$ -	\$ -	\$ 36,231,745	\$ -	\$ 36,231,745
-	-	-	23,401,314	-	23,401,314
-	-	-	34,659	-	34,659
-	-	-	18,236,378	-	18,236,378
-	-	-	77,904,096	-	77,904,096
194,312,344	104,135,130	298,447,474	251,190,867	100,096,985	351,287,852
221,149,132	308,328,053	529,477,185	275,900,269	296,968,427	572,868,696
-	101,490	101,490	-	64,053	64,053
51,685	4,200	55,885	47,298	-	47,298
153,750	-	153,750	-	-	-
12,000	-	12,000	-	-	-
42,668	-	42,668	39,198	-	39,198
-	50,564	50,564	-	41,262	41,262
67,500	-	67,500	61,491	-	61,491
16,209	-	16,209	16,209	-	16,209
96,000	-	96,000	95,268	-	95,268
153,000	-	153,000	152,982	-	152,982
492,000	-	492,000	491,853	-	491,853
1,084,812	156,254	1,241,066	904,299	105,315	1,009,614
156,715	-	156,715	15,157	-	15,157
18,000	-	18,000	-	-	-
174,715	-	174,715	15,157	-	15,157
1,259,527	156,254	1,415,781	919,456	105,315	1,024,771
476,567	-	476,567	471,421	-	471,421
4,979	-	4,979	2,221	-	2,221
481,546	-	481,546	473,642	-	473,642
61,994	-	61,994	53,682	-	53,682
41,537	-	41,537	36,486	-	36,486
103,531	-	103,531	90,168	-	90,168
235,608	-	235,608	165,514	-	165,514
235,608	-	235,608	165,514	-	165,514
16,000	-	16,000	12,206	-	12,206
18,666	-	18,666	4,814	-	4,814
34,666	-	34,666	17,020	-	17,020
855,351	-	855,351	746,344	-	746,344
63,644,062	-	63,644,062	58,734,584	-	58,734,584
286,908,072	308,484,307	595,392,379	336,300,653	297,073,742	633,374,395
244,953,221	(308,484,307)	(63,531,086)	275,962,535	(297,073,742)	(21,111,207)

JERSEY CITY PUBLIC SCHOOLS
Combining Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2018

	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 school based budget-general fund	\$ -	\$ 300,217,170	\$ 300,217,170	\$ -	\$ -	\$ -
Transfers in - contribution to school based budget-special revenue fund	-	6,929,982	6,929,982	-	-	-
Operating transfers out - transfer to special revenue- local contribution - inclusion	(1,050,020)	-	(1,050,020)	-	-	-
Transfers out - contribution to school based budget	(300,217,170)	-	(300,217,170)	-	-	-
Total other financing sources (uses)	<u>(301,267,190)</u>	<u>307,147,152</u>	<u>5,879,962</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(50,813,969)	(1,337,155)	(52,151,124)	(5,500,000)	-	(5,500,000)
Fund balances, July 1	50,813,969	1,337,155	52,151,124	5,500,000	-	5,500,000
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
\$ -	\$ 300,217,170	\$ 300,217,170	\$ -	\$ 290,912,591	\$ 290,912,591
-	6,929,982	6,929,982	-	6,691,178	6,691,178
(1,050,020)	-	(1,050,020)	(1,050,020)	-	(1,050,020)
<u>(300,217,170)</u>	<u>-</u>	<u>(300,217,170)</u>	<u>(290,912,591)</u>	<u>-</u>	<u>(290,912,591)</u>
<u>(301,267,190)</u>	<u>307,147,152</u>	<u>5,879,962</u>	<u>(291,962,611)</u>	<u>297,603,769</u>	<u>5,641,158</u>
(56,313,969)	(1,337,155)	(57,651,124)	(16,000,076)	530,027	(15,470,049)
<u>56,313,969</u>	<u>1,337,155</u>	<u>57,651,124</u>	<u>68,079,424</u>	<u>1,337,155</u>	<u>69,416,579</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 52,079,348</u>	<u>\$ 1,867,182</u>	<u>\$ 53,946,530</u>

JERSEY CITY PUBLIC SCHOOLS
Budgetary Comparison Schedule
Special Revenue Fund
for the Fiscal Year Ended June 30, 2018

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES					
Federal sources	\$ 27,337,839	\$ 4,394,476	\$ 31,732,315	\$ 27,486,617	\$ (4,245,698)
State sources	73,841,441	190,585	74,032,026	71,397,681	(2,634,345)
Private sources	-	971,299	971,299	392,334	(578,965)
Total revenues	<u>101,179,280</u>	<u>5,556,360</u>	<u>106,735,640</u>	<u>99,276,632</u>	<u>(7,459,008)</u>
EXPENDITURES					
Instruction:					
Salaries of teachers	16,466,455	3,077,992	19,544,447	18,663,318	881,129
Other salaries for instruction	7,386,816	(6,586)	7,380,230	6,956,214	424,016
Unused vacation payment to terminated/retired staff	112,500	-	112,500	2,028	110,472
Purchased professional and technical services	-	1,075,412	1,075,412	877,543	197,869
Purchased professional - educational services	407,527	(366,466)	41,061	38,247	2,814
Other purchased services	130,500	786,959	917,459	558,318	359,141
Tuition to other LEA's within the state - regular	1,190,160	-	1,190,160	1,171,646	18,514
Tuition to CSSD & regional day schools	6,020,792	(520,792)	5,500,000	5,141,103	358,897
Supplies and materials	-	14,094	14,094	13,420	674
General supplies	8,160,561	(4,881,311)	3,279,250	2,486,077	793,173
Computers - instructional	-	2,494,583	2,494,583	2,027,123	467,460
Textbooks	214,643	12,748	227,391	225,727	1,664
Other objects	-	156,771	156,771	82,122	74,649
Miscellaneous expenditures	-	2,250	2,250	-	2,250
Total instruction	<u>40,089,954</u>	<u>1,845,654</u>	<u>41,935,608</u>	<u>38,242,886</u>	<u>3,692,722</u>
Support services:					
Salaries	265,873	3,560	269,433	263,023	6,410
Salaries of supervisors of instructions	776,282	(70,623)	705,659	705,659	-
Salaries of principals/assistant principals	286,190	60,047	346,237	343,738	2,499
Salaries of other professional staff	3,813,666	(366,820)	3,446,846	3,317,671	129,175
Salaries of secretarial and clerical assistants	396,011	40,586	436,597	264,459	172,138
Other salaries	1,890,517	502,350	2,392,867	2,113,674	279,193
Family/parent liaison salary	112,057	1,000	113,057	109,951	3,106
Other salaries for instruction	1,762,681	(80,000)	1,682,681	1,513,243	169,438
Unused vacation payment to terminated/retired staff	56,250	-	56,250	21,914	34,336
Personal services - employee benefits	10,013,566	620,417	10,633,983	10,541,149	92,834
Social Security contribution	-	172,598	172,598	172,598	-
TPAF contribution	-	532,007	532,007	532,007	-
Unused sick payment to terminated/retired staff	-	167,920	167,920	167,913	7
Purchased professional and technical services	376,648	3,142,892	3,519,540	2,692,008	827,532
Purchased professional -educational services	4,143,385	(3,219,654)	923,731	468,415	455,316
Purchased educational services- contracted pre-k	29,356,140	-	29,356,140	29,097,957	258,183
Other purchased professional - education services	102,000	2,600	104,600	15,667	88,933
Purchased professional services	100,000	-	100,000	57,237	42,763
Rentals	255,693	-	255,693	252,887	2,806
Rental of land and buildings	-	8,000	8,000	6,619	1,381
Other purchased services	-	647,157	647,157	500,139	147,018
Transportation - contracted services:					
(between home and school) - vendors	741,512	-	741,512	741,512	-
(other than between home and school) - vendors	-	1,750	1,750	830	920
(other than between home and school) - grants	125,000	2,301	127,301	46,813	80,488
Travel	18,000	3,866	21,866	3,337	18,529
Miscellaneous purchased services	-	68,684	68,684	63,118	5,566
Supplies and materials	187,893	496,426	684,319	498,952	185,367
General supplies	230,000	(29,204)	200,796	62,010	138,786
Indirect Costs	40,000	313,413	353,413	275,106	78,307
Total support services	<u>55,049,364</u>	<u>3,021,273</u>	<u>58,070,637</u>	<u>54,849,606</u>	<u>3,221,031</u>
Facilities acquisition and construction services:					
Instructional equipment	120,000	680,258	800,258	539,810	260,448
Non-instructional equipment	40,000	6,003	46,003	-	46,003
Total facilities acquisition and construction services	<u>160,000</u>	<u>686,261</u>	<u>846,261</u>	<u>539,810</u>	<u>306,451</u>
Transfer to Charter School	-	3,172	3,172	3,172	-
Total expenditures	<u>95,299,318</u>	<u>5,556,360</u>	<u>100,855,678</u>	<u>93,635,474</u>	<u>7,220,204</u>

JERSEY CITY PUBLIC SCHOOLS
Budgetary Comparison Schedule
Special Revenue Fund
for the Fiscal Year Ended June 30, 2018

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
OTHER FINANCING SOURCES (USES)					
Transfer in from General Fund	\$ 1,050,020	\$ -	\$ 1,050,020	\$ 1,050,020	\$ -
Transfer out to school based budget (general fund)	<u>(6,929,982)</u>	<u>-</u>	<u>(6,929,982)</u>	<u>(6,691,178)</u>	<u>(238,804)</u>
Total other financing Sources (uses)	<u>(5,879,962)</u>	<u>-</u>	<u>(5,879,962)</u>	<u>(5,641,158)</u>	<u>(238,804)</u>
Excess (deficiency) of revenues over (under) expenditures and other financing (uses)	-	-	-	-	-
Fund balance, July 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**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, 2018

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

	<u>General Fund</u>	<u>Special Revenue Fund</u>
SOURCES/INFLOWS OF RESOURCES		
Actual amounts (budgetary basis) "revenue" from the budgetary comparison schedule	[C-1] \$ 612,263,188	[C-2] \$ 99,276,632
Difference - budget to GAAP:		
Grant accounting budgetary basis differs from GAAP in that encumbrances are recognized as expenditures, and the related revenue is recognized.	-	(529,741)
State aid payment recognized for GAAP statements in the current year, previously recognized for budgetary purposes.	41,649,963	6,844,312
State aid payment recognized for budgetary purposes, not recognized for GAAP statements.	<u>(40,799,261)</u>	<u>(6,674,493)</u>
Total revenues as reported on the statement of revenues, expenditures and changes in fund balances - governmental funds.	[B-2] \$ <u>613,113,890</u>	[B-2] \$ <u>98,916,710</u>
USES/OUTFLOWS OF RESOURCES		
Actual amounts (budgetary basis) "total outflows" from the budgetary comparison schedule	[C-1] \$ 627,733,237	[C-2] \$ 99,276,632
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.	-	(529,741)
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	<u>5,641,158</u>	<u>(5,641,158)</u>
Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds	[B-2] \$ <u>633,374,395</u>	[B-2] \$ <u>93,105,733</u>

REQUIRED SUPPLEMENTARY INFORMATION

PART III

**PENSION AND OTHER POST-EMPLOYMENT
BENEFITS INFORMATION SCHEDULES**

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

	<u>June 30, 2018</u>	<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	1.0181240525%	0.9675142000%	0.9958877800%	1.0731390000%	1.0686939988%
District's proportionate share of the net pension liability	\$ 237,003,006	\$ 286,549,957	\$ 223,556,851	\$ 200,921,082	\$ 204,248,657
District's covered-employee payroll	\$ 70,429,086	\$ 70,953,785	\$ 69,709,444	\$ 66,113,399	\$ 68,111,384
District's proportionate share of the net pension liability as a percentage of its covered-employee payroll	336.51%	403.85%	320.70%	303.90%	299.87%
Plan fiduciary net position as a percentage of the total pension liability - Local Group	48.10%	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.

This schedule is presented to illustrate the requirement to show information for 10 years in accordance with GASB Statement No. 68. However, until a 10-year trend is compiled, the District will only present information for those years for which information is available.

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

	<u>June 30, 2018</u>	<u>June 30, 2017</u>	<u>June 30, 2016</u>	<u>June 30, 2015</u>	<u>June 30, 2014</u>
Contractually required contribution	\$ 9,431,832	\$ 8,595,258	\$ 8,561,964	\$ 8,846,808	\$ 8,052,391
Contributions in relation to the contractually required contribution	<u>9,431,832</u>	<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>	<u>\$ -</u>
District's covered-employee payroll	\$ 70,429,086	\$ 70,953,785	\$ 69,709,444	\$ 66,113,399	\$ 68,111,384
Contributions as a percentage of covered-employee payroll	13.39%	12.11%	12.28%	13.38%	11.82%

This schedule is presented to illustrate the requirement to show information for 10 years in accordance with GASB Statement No. 68. However, until a 10-year trend is compiled, the District will only present information for those years for which information is available.

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

	<u>June 30, 2018</u>	<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%	0.000%
State's proportion of the net pension liability associated with the District	2.337%	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	<u>1,575,522,739</u>	<u>1,897,537,062</u>	<u>1,630,732,799</u>	<u>1,376,059,305</u>	<u>1,290,532,253</u>
Total proportionate share of the net pension liability associated with the District	<u>\$ 1,575,522,739</u>	<u>\$ 1,897,537,062</u>	<u>\$ 1,630,732,799</u>	<u>\$ 1,376,059,305</u>	<u>\$ 1,290,532,253</u>
District proportion share of the net pension liability (asset) as a percentage of its covered-employee payroll	0.000%	0.000%	0.000%	0.000%	0.000%
Plan fiduciary net position as a percentage of the total pension liability	25.41%	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.

This schedule is presented to illustrate the requirement to show information for 10 years in accordance with GASB Statement No. 68. However, until a 10-year trend is compiled, the District will only present information for those years for which information is available.

JERSEY CITY PUBLIC SCHOOLS
SCHEDULE OF CHANGES IN THE DISTRICT PROPORTIONATE SHARE OF OPEB LIABILITY AND RELATED RATIOS
STATE HEALTH BENEFITS LOCAL EDUCATION RETIRED EMPLOYEES OPEB PLAN
LAST FISCAL YEAR*

	<u>June 30, 2018</u>
OPEB liability, July 1	\$ 1,431,554,456
Changes recognized for the fiscal year:	
Service cost	53,953,770
Interest on the total OPEB liability	41,919,270
Changes in assumptions	(174,657,561)
Gross benefit payments	(30,649,261)
Contributions from the member	1,128,583
Net changes	<u>(108,305,199)</u>
OPEB liability, June 30	<u>\$ 1,323,249,257</u>
District's proportionate share of OPEB liability	\$ -
State's proportionate share of OPEB liability	<u>1,323,249,257</u>
Total OPEB liability	<u>\$ 1,323,249,257</u>
District's covered employee payroll	\$ 324,257,805
Total OPEB Liability as a percentage of covered employee payroll	0.000%

Note: No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB 75.

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

This schedule is presented to illustrate the requirement to show information for 10 years in accordance with GASB Statement No. 75. However, until a 10-year trend is compiled, the District will only present information for those years for which information is available.

**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
PART III**

JERSEY CITY PUBLIC SCHOOLS
Notes to the Required Supplementary Information
for the Fiscal Year Ended June 30, 2018

	Public Employees' Retirement System (PERS)	Teachers Pension and Annuity Fund (TPAF)	State Health Benefit Local Education Retired Employees OPEB Plan
Change in benefits	None	None	None
Changes in assumptions:			
Discount rate:			
As of June 30, 2017	5.00%	4.25%	2.85%
As of June 30, 2016	3.98%	3.22%	3.58%
Municipal bond rate:			
As of June 30, 2017	3.58%	3.58%	3.58%
As of June 30, 2016	2.85%	2.85%	2.85%
Inflation rate:			
As of June 30, 2017	2.25%	2.25%	2.50%
As of June 30, 2016	3.08%	2.50%	
Long-term expected rate of return on pension plan investments:			
As of June 30, 2017	7.00%	7.00%	Not Applicable
As of June 30, 2016	7.65%	7.65%	Not Applicable

OTHER SUPPLEMENTARY INFORMATION

SCHOOL BASED BUDGET SCHEDULES

JERSEY CITY PUBLIC SCHOOLS
General Fund
Combining Balance Sheet - Budgetary Basis
June 30, 2018

	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund
	<u> </u>	<u> </u>	<u> </u>
ASSETS			
Cash and cash equivalents	\$ 4,991,753	\$ -	\$ 4,991,753
Intrafund receivable	-	2,149,956	2,149,956
Restricted cash	608	-	608
Interfund receivable	4,462,116	-	4,462,116
Receivables from other governments:			
State	48,538,161	-	48,538,161
Other accounts receivable	<u>145,092</u>	<u>17,428</u>	<u>162,520</u>
Total assets	<u>\$ 58,137,730</u>	<u>\$ 2,167,384</u>	<u>\$ 60,305,114</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Intrafund payable	\$ 2,149,956	\$ -	\$ 2,149,956
Payable due to state government	1,061,563	-	1,061,563
Accounts payable and other current liabilities	83,383	32,801	116,184
Accrued salaries and wages	<u>2,763,480</u>	<u>267,401</u>	<u>3,030,881</u>
Total liabilities	<u>6,058,382</u>	<u>300,202</u>	<u>6,358,584</u>
Fund balances:			
Restricted fund balance:			
Excess surplus - subsequent year's expenditures	222,157	-	222,157
Excess surplus	4,838,871	-	4,838,871
Capital reserve	608	-	608
Assigned fund balance:			
Year-end encumbrances	19,084,598	1,867,182	20,951,780
Designated for subsequent year's expenditures	15,938,647	-	15,938,647
Unassigned fund balance	<u>11,994,467</u>	<u>-</u>	<u>11,994,467</u>
Total fund balances	<u>52,079,348</u>	<u>1,867,182</u>	<u>53,946,530</u>
Total liabilities and fund balances	<u>\$ 58,137,730</u>	<u>\$ 2,167,384</u>	<u>\$ 60,305,114</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2018

	<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	\$ 300,217,170	97.32%	\$ 289,045,409	\$ 11,171,761
General Fund Reserve for Encumbrances at June 30, 2017	1,337,155	0.43%	1,337,155	-
	<u>301,554,325</u>	<u>97.75%</u>	<u>290,382,564</u>	<u>11,171,761</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	6,929,982	2.25%	6,691,178	238,804
Total Restricted Federal Resources	<u>6,929,982</u>	<u>2.25%</u>	<u>6,691,178</u>	<u>238,804</u>
Totals	<u>\$ 308,484,307</u>	<u>100.00%</u>	<u>\$ 297,073,742</u>	<u>\$ 11,410,565</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2018

	<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	\$ 5,905,837	97.40%	\$ 5,850,806	\$ 55,031
General Fund Reserve for Encumbrances at June 30, 2017	19,357	0.32%	19,357	-
	<u>5,925,194</u>	<u>97.72%</u>	<u>5,870,163</u>	<u>55,031</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	138,071	2.28%	136,962	1,109
Total Restricted Federal Resources	<u>138,071</u>	<u>2.28%</u>	<u>136,962</u>	<u>1,109</u>
Totals	<u>\$ 6,063,265</u>	<u>100.00%</u>	<u>\$ 6,007,125</u>	<u>\$ 56,140</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2018

	<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	\$ 8,639,783	97.30%	\$ 8,376,021	\$ 263,762
General Fund Reserve for Encumbrances at June 30, 2017	33,443	0.38%	33,443	-
	<u>8,673,226</u>	<u>97.68%</u>	<u>8,409,464</u>	<u>263,762</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	206,076	2.32%	199,733	6,343
Total Restricted Federal Resources	<u>206,076</u>	<u>2.32%</u>	<u>199,733</u>	<u>6,343</u>
Totals	<u>\$ 8,879,302</u>	<u>100.00%</u>	<u>\$ 8,609,197</u>	<u>\$ 270,105</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2018

	<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	\$ 7,011,516	97.71%	\$ 6,961,755	\$ 49,761
General Fund Reserve for Encumbrances at June 30, 2017	23,706	0.33%	23,706	-
	<u>7,035,222</u>	<u>98.04%</u>	<u>6,985,461</u>	<u>49,761</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	140,475	1.96%	139,652	823
Total Restricted Federal Resources	<u>140,475</u>	<u>1.96%</u>	<u>139,652</u>	<u>823</u>
Totals	<u>\$ 7,175,697</u>	<u>100.00%</u>	<u>\$ 7,125,113</u>	<u>\$ 50,584</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2018

	<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	\$ 8,394,242	97.15%	\$ 8,057,682	\$ 336,560
General Fund Reserve for Encumbrances at June 30, 2017	30,781	0.36%	30,781	-
	<u>8,425,023</u>	<u>97.51%</u>	<u>8,088,463</u>	<u>336,560</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	214,319	2.49%	206,546	7,773
Total Restricted Federal Resources	<u>214,319</u>	<u>2.49%</u>	<u>206,546</u>	<u>7,773</u>
Totals	<u>\$ 8,639,342</u>	<u>100.00%</u>	<u>\$ 8,295,009</u>	<u>\$ 344,333</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2018

	<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	\$ 10,620,777	96.81%	\$ 10,536,085	\$ 84,692
General Fund Reserve for Encumbrances at June 30, 2017	74,878	0.68%	74,878	-
	<u>10,695,655</u>	<u>97.49%</u>	<u>10,610,963</u>	<u>84,692</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	275,111	2.51%	273,192	1,919
Total Restricted Federal Resources	<u>275,111</u>	<u>2.51%</u>	<u>273,192</u>	<u>1,919</u>
Totals	<u>\$ 10,970,766</u>	<u>100.00%</u>	<u>\$ 10,884,155</u>	<u>\$ 86,611</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2018

	<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	\$ 8,845,274	97.11%	\$ 8,775,195	\$ 70,079
General Fund Reserve for Encumbrances at June 30, 2017	31,304	0.33%	31,304	-
	<u>8,876,578</u>	<u>97.44%</u>	<u>8,806,499</u>	<u>70,079</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	232,179	2.56%	231,369	810
Total Restricted Federal Resources	<u>232,179</u>	<u>2.56%</u>	<u>231,369</u>	<u>810</u>
Totals	<u>\$ 9,108,757</u>	<u>100.00%</u>	<u>\$ 9,037,868</u>	<u>\$ 70,889</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2018

	<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	\$ 8,064,114	96.45%	\$ 7,731,448	\$ 332,666
General Fund Reserve for Encumbrances at June 30, 2017	44,063	0.53%	44,063	-
	<u>8,108,177</u>	<u>96.98%</u>	<u>7,775,511</u>	<u>332,666</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	252,442	3.02%	242,133	10,309
Total Restricted Federal Resources	<u>252,442</u>	<u>3.02%</u>	<u>242,133</u>	<u>10,309</u>
Totals	<u>\$ 8,360,619</u>	<u>100.00%</u>	<u>\$ 8,017,644</u>	<u>\$ 342,975</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2018

	<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	\$ 5,492,396	97.98%	\$ 5,043,828	\$ 448,568
General Fund Reserve for Encumbrances at June 30, 2017	16,321	0.29%	16,321	-
	<u>5,508,717</u>	<u>98.27%</u>	<u>5,060,149</u>	<u>448,568</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	96,856	1.73%	89,082	7,774
Total Restricted Federal Resources	<u>96,856</u>	<u>1.73%</u>	<u>89,082</u>	<u>7,774</u>
Totals	<u>\$ 5,605,573</u>	<u>100.00%</u>	<u>\$ 5,149,231</u>	<u>\$ 456,342</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2018

	<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	\$ 6,019,514	97.16%	\$ 5,867,172	\$ 152,342
General Fund Reserve for Encumbrances at June 30, 2017	39,173	0.63%	39,173	-
	<u>6,058,687</u>	<u>97.79%</u>	<u>5,906,345</u>	<u>152,342</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	137,040	2.21%	133,480	3,560
Total Restricted Federal Resources	<u>137,040</u>	<u>2.21%</u>	<u>133,480</u>	<u>3,560</u>
Totals	<u>\$ 6,195,727</u>	<u>100.00%</u>	<u>\$ 6,039,825</u>	<u>\$ 155,902</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2018

	<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	\$ 10,146,515	96.78%	\$ 9,694,919	\$ 451,596
General Fund Reserve for Encumbrances at June 30, 2017	<u>57,572</u>	<u>0.55%</u>	<u>57,572</u>	<u>-</u>
	<u>10,204,087</u>	<u>97.33%</u>	<u>9,752,491</u>	<u>451,596</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	<u>279,919</u>	<u>2.67%</u>	<u>267,535</u>	<u>12,384</u>
Total Restricted Federal Resources	<u>279,919</u>	<u>2.67%</u>	<u>267,535</u>	<u>12,384</u>
Totals	<u><u>\$ 10,484,006</u></u>	<u><u>100.00%</u></u>	<u><u>\$ 10,020,026</u></u>	<u><u>\$ 463,980</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, 2018

	<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	\$ 4,160,862	99.60%	\$ 4,048,289	\$ 112,573
General Fund Reserve for Encumbrances at June 30, 2017	16,531	0.40%	16,531	-
	<u>4,177,393</u>	<u>100.00%</u>	<u>4,064,820</u>	<u>112,573</u>
Totals	<u>\$ 4,177,393</u>	<u>100.00%</u>	<u>\$ 4,064,820</u>	<u>\$ 112,573</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2018

	<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	\$ 11,157,744	96.43%	\$ 10,984,843	\$ 172,901
General Fund Reserve for Encumbrances at June 30, 2017	56,203	0.49%	56,203	-
	<u>11,213,947</u>	<u>96.92%</u>	<u>11,041,046</u>	<u>172,901</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	358,572	3.08%	350,871	7,701
Total Restricted Federal Resources	<u>358,572</u>	<u>3.08%</u>	<u>350,871</u>	<u>7,701</u>
Totals	<u>\$ 11,572,519</u>	<u>100.00%</u>	<u>\$ 11,391,917</u>	<u>\$ 180,602</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2018

	<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	\$ 5,415,138	96.42%	\$ 5,345,332	\$ 69,806
General Fund Reserve for Encumbrances at June 30, 2017	33,533	0.60%	33,533	-
	<u>5,448,671</u>	<u>97.02%</u>	<u>5,378,865</u>	<u>69,806</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	168,295	2.98%	165,214	3,081
Total Restricted Federal Resources	<u>168,295</u>	<u>2.98%</u>	<u>165,214</u>	<u>3,081</u>
Totals	<u>\$ 5,616,966</u>	<u>100.00%</u>	<u>\$ 5,544,079</u>	<u>\$ 72,887</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2018

	<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	\$ 7,554,918	96.72%	\$ 7,426,079	\$ 128,839
General Fund Reserve for Encumbrances at June 30, 2017	38,694	0.50%	38,694	-
	<u>7,593,612</u>	<u>97.22%</u>	<u>7,464,773</u>	<u>128,839</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	217,754	2.78%	213,455	4,299
Total Restricted Federal Resources	<u>217,754</u>	<u>2.78%</u>	<u>213,455</u>	<u>4,299</u>
Totals	<u>\$ 7,811,366</u>	<u>100.00%</u>	<u>\$ 7,678,228</u>	<u>\$ 133,138</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2018

	<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	\$ 13,799,313	96.90%	\$ 13,526,483	\$ 272,830
General Fund Reserve for Encumbrances at June 30, 2017	61,869	0.43%	61,869	-
	<u>13,861,182</u>	<u>97.33%</u>	<u>13,588,352</u>	<u>272,830</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	379,179	2.67%	372,762	6,417
Total Restricted Federal Resources	<u>379,179</u>	<u>2.67%</u>	<u>372,762</u>	<u>6,417</u>
Totals	<u>\$ 14,240,361</u>	<u>100.00%</u>	<u>\$ 13,961,114</u>	<u>\$ 279,247</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2018

	<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	\$ 8,136,212	96.12%	\$ 8,043,503	\$ 92,709
General Fund Reserve for Encumbrances at June 30, 2017	58,316	0.69%	58,316	-
	<u>8,194,528</u>	<u>96.81%</u>	<u>8,101,819</u>	<u>92,709</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	269,959	3.19%	266,964	2,995
Total Restricted Federal Resources	<u>269,959</u>	<u>3.19%</u>	<u>266,964</u>	<u>2,995</u>
Totals	<u>\$ 8,464,487</u>	<u>100.00%</u>	<u>\$ 8,368,783</u>	<u>\$ 95,704</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2018

	<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	\$ 7,568,980	97.27%	\$ 7,354,627	\$ 214,353
General Fund Reserve for Encumbrances at June 30, 2017	27,569	0.35%	27,569	-
	<u>7,596,549</u>	<u>97.62%</u>	<u>7,382,196</u>	<u>214,353</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	184,781	2.38%	179,980	4,801
Total Restricted Federal Resources	<u>184,781</u>	<u>2.38%</u>	<u>179,980</u>	<u>4,801</u>
Totals	<u>\$ 7,781,330</u>	<u>100.00%</u>	<u>\$ 7,562,176</u>	<u>\$ 219,154</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2018

	<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. 26 Patricia Noonan</u>				
Resources:				
General Fund Contribution	\$ 4,180,674	98.71%	\$ 4,111,151	\$ 69,523
	<u>4,180,674</u>	<u>98.71%</u>	<u>4,111,151</u>	<u>69,523</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	54,565	1.29%	53,727	838
Total Restricted Federal Resources	<u>54,565</u>	<u>1.29%</u>	<u>53,727</u>	<u>838</u>
Totals	<u>\$ 4,235,239</u>	<u>100.00%</u>	<u>\$ 4,164,878</u>	<u>\$ 70,361</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2018

	<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	\$ 10,458,930	96.93%	\$ 10,312,575	\$ 146,355
General Fund Reserve for Encumbrances at June 30, 2017	49,032	0.45%	49,032	-
	<u>10,507,962</u>	<u>97.38%</u>	<u>10,361,607</u>	<u>146,355</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	282,667	2.62%	278,778	3,889
Total Restricted Federal Resources	<u>282,667</u>	<u>2.62%</u>	<u>278,778</u>	<u>3,889</u>
Totals	<u>\$ 10,790,629</u>	<u>100.00%</u>	<u>\$ 10,640,385</u>	<u>\$ 150,244</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2018

	<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	\$ 10,569,555	96.69%	\$ 10,393,716	\$ 175,839
General Fund Reserve for Encumbrances at June 30, 2017	58,996	0.54%	58,996	-
	<u>10,628,551</u>	<u>97.23%</u>	<u>10,452,712</u>	<u>175,839</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	302,931	2.77%	297,789	5,142
Total Restricted Federal Resources	<u>302,931</u>	<u>2.77%</u>	<u>297,789</u>	<u>5,142</u>
Totals	<u>\$ 10,931,482</u>	<u>100.00%</u>	<u>\$ 10,750,501</u>	<u>\$ 180,981</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2018

	<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	\$ 3,819,981	96.53%	\$ 3,602,995	\$ 216,986
General Fund Reserve for Encumbrances at June 30, 2017	20,348	0.51%	20,348	-
	<u>3,840,329</u>	<u>97.04%</u>	<u>3,623,343</u>	<u>216,986</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	117,048	2.96%	110,522	6,526
Total Restricted Federal Resources	<u>117,048</u>	<u>2.96%</u>	<u>110,522</u>	<u>6,526</u>
Totals	<u>\$ 3,957,377</u>	<u>100.00%</u>	<u>\$ 3,733,865</u>	<u>\$ 223,512</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2018

	<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	\$ 7,704,385	96.89%	\$ 7,352,020	\$ 352,365
General Fund Reserve for Encumbrances at June 30, 2017	36,596	0.46%	36,596	-
	<u>7,740,981</u>	<u>97.35%</u>	<u>7,388,616</u>	<u>352,365</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	210,541	2.65%	201,128	9,413
Total Restricted Federal Resources	<u>210,541</u>	<u>2.65%</u>	<u>201,128</u>	<u>9,413</u>
Totals	<u>\$ 7,951,522</u>	<u>100.00%</u>	<u>\$ 7,589,744</u>	<u>\$ 361,778</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2018

	<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	\$ -	0.00%	\$ (1,548)	\$ 1,548
General Fund Reserve for Encumbrances at June 30, 2017	5,214	100.00%	5,214	-
	<u>5,214</u>	<u>100.00%</u>	<u>3,666</u>	<u>1,548</u>
Totals	<u>\$ 5,214</u>	<u>100.00%</u>	<u>\$ 3,666</u>	<u>\$ 1,548</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2018

	<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	\$ 4,491,303	97.06%	\$ 4,254,107	\$ 237,196
General Fund Reserve for Encumbrances at June 30, 2017	20,713	0.45%	20,713	-
	<u>4,512,016</u>	<u>97.51%</u>	<u>4,274,820</u>	<u>237,196</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	115,059	2.49%	109,161	5,898
Total Restricted Federal Resources	<u>115,059</u>	<u>2.49%</u>	<u>109,161</u>	<u>5,898</u>
Totals	<u>\$ 4,627,075</u>	<u>100.00%</u>	<u>\$ 4,383,981</u>	<u>\$ 243,094</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2018

	<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	\$ 6,339,876	97.39%	\$ 6,226,347	\$ 113,529
General Fund Reserve for Encumbrances at June 30, 2017	21,856	0.34%	21,856	-
	<u>6,361,732</u>	<u>97.73%</u>	<u>6,248,203</u>	<u>113,529</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	148,374	2.27%	145,129	3,245
Total Restricted Federal Resources	<u>148,374</u>	<u>2.27%</u>	<u>145,129</u>	<u>3,245</u>
Totals	<u>\$ 6,510,106</u>	<u>100.00%</u>	<u>\$ 6,393,332</u>	<u>\$ 116,774</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2018

	<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	\$ 8,408,539	98.29%	\$ 7,966,515	\$ 442,024
General Fund Reserve for Encumbrances at June 30, 2017	20,137	0.24%	20,137	-
	<u>8,428,676</u>	<u>98.53%</u>	<u>7,986,652</u>	<u>442,024</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	126,050	1.47%	119,155	6,895
Total Restricted Federal Resources	<u>126,050</u>	<u>1.47%</u>	<u>119,155</u>	<u>6,895</u>
Totals	<u>\$ 8,554,726</u>	<u>100.00%</u>	<u>\$ 8,105,807</u>	<u>\$ 448,919</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2018

	<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	\$ 8,493,989	97.10%	\$ 8,395,777	\$ 98,212
General Fund Reserve for Encumbrances at June 30, 2017	43,337	0.50%	43,337	-
	<u>8,537,326</u>	<u>97.60%</u>	<u>8,439,114</u>	<u>98,212</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	210,197	2.40%	207,519	2,678
Total Restricted Federal Resources	<u>210,197</u>	<u>2.40%</u>	<u>207,519</u>	<u>2,678</u>
Totals	<u>\$ 8,747,523</u>	<u>100.00%</u>	<u>\$ 8,646,633</u>	<u>\$ 100,890</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2018

	<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	\$ 6,009,853	97.59%	\$ 5,734,952	\$ 274,901
General Fund Reserve for Encumbrances at June 30, 2017	22,990	0.37%	22,990	-
	<u>6,032,843</u>	<u>97.96%</u>	<u>5,757,942</u>	<u>274,901</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	125,706	2.04%	119,908	5,798
Total Restricted Federal Resources	<u>125,706</u>	<u>2.04%</u>	<u>119,908</u>	<u>5,798</u>
Totals	<u>\$ 6,158,549</u>	<u>100.00%</u>	<u>\$ 5,877,850</u>	<u>\$ 280,699</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2018

	<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	\$ 3,926,479	97.90%	\$ 3,602,288	\$ 324,191
General Fund Reserve for Encumbrances at June 30, 2017	9,742	0.24%	9,742	-
	<u>3,936,221</u>	<u>98.14%</u>	<u>3,612,030</u>	<u>324,191</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	74,531	1.86%	68,457	6,074
Total Restricted Federal Resources	<u>74,531</u>	<u>1.86%</u>	<u>68,457</u>	<u>6,074</u>
Totals	<u>\$ 4,010,752</u>	<u>100.00%</u>	<u>\$ 3,680,487</u>	<u>\$ 330,265</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2018

	<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	\$ 5,273,544	97.48%	\$ 5,209,988	\$ 63,556
General Fund Reserve for Encumbrances at June 30, 2017	21,600	0.40%	21,600	-
	<u>5,295,144</u>	<u>97.88%</u>	<u>5,231,588</u>	<u>63,556</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	114,715	2.12%	113,312	1,403
Total Restricted Federal Resources	<u>114,715</u>	<u>2.12%</u>	<u>113,312</u>	<u>1,403</u>
Totals	<u>\$ 5,409,859</u>	<u>100.00%</u>	<u>\$ 5,344,900</u>	<u>\$ 64,959</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2018

	<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	\$ 3,270,633	98.59%	\$ 3,249,041	\$ 21,592
General Fund Reserve for Encumbrances at June 30, 2017	10,670	0.32%	10,670	-
	<u>3,281,303</u>	<u>98.91%</u>	<u>3,259,711</u>	<u>21,592</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	36,063	1.09%	35,922	141
Total Restricted Federal Resources	<u>36,063</u>	<u>1.09%</u>	<u>35,922</u>	<u>141</u>
Totals	<u>\$ 3,317,366</u>	<u>100.00%</u>	<u>\$ 3,295,633</u>	<u>\$ 21,733</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2018

	<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	\$ 5,015,901	97.47%	\$ 4,850,596	\$ 165,305
General Fund Reserve for Encumbrances at June 30, 2017	17,789	0.35%	17,789	-
	<u>5,033,690</u>	<u>97.82%</u>	<u>4,868,385</u>	<u>165,305</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	111,624	2.18%	108,496	3,128
Total Restricted Federal Resources	<u>111,624</u>	<u>2.18%</u>	<u>108,496</u>	<u>3,128</u>
Totals	<u>\$ 5,145,314</u>	<u>100.00%</u>	<u>\$ 4,976,881</u>	<u>\$ 168,433</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2018

	<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	\$ 21,303,904	97.22%	\$ 19,230,149	\$ 2,073,755
General Fund Reserve for Encumbrances at June 30, 2017	101,692	0.46%	101,692	-
	<u>21,405,596</u>	<u>97.68%</u>	<u>19,331,841</u>	<u>2,073,755</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	506,720	2.32%	459,151	47,569
Total Restricted Federal Resources	<u>506,720</u>	<u>2.32%</u>	<u>459,151</u>	<u>47,569</u>
Totals	<u>\$ 21,912,316</u>	<u>100.00%</u>	<u>\$ 19,790,992</u>	<u>\$ 2,121,324</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2018

	<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	\$ 17,691,463	98.21%	\$ 17,002,137	\$ 689,326
General Fund Reserve for Encumbrances at June 30, 2017	60,046	0.33%	60,046	-
	<u>17,751,509</u>	<u>98.54%</u>	<u>17,062,183</u>	<u>689,326</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	262,060	1.46%	252,799	9,261
Total Restricted Federal Resources	<u>262,060</u>	<u>1.46%</u>	<u>252,799</u>	<u>9,261</u>
Totals	<u>\$ 18,013,569</u>	<u>100.00%</u>	<u>\$ 17,314,982</u>	<u>\$ 698,587</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2018

	<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	\$ 11,159,592	98.07%	\$ 10,167,260	\$ 992,332
General Fund Reserve for Encumbrances at June 30, 2017	36,285	0.32%	36,285	-
	<u>11,195,877</u>	<u>98.39%</u>	<u>10,203,545</u>	<u>992,332</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	183,064	1.61%	166,965	16,099
Total Restricted Federal Resources	<u>183,064</u>	<u>1.61%</u>	<u>166,965</u>	<u>16,099</u>
Totals	<u>\$ 11,378,941</u>	<u>100.00%</u>	<u>\$ 10,370,510</u>	<u>\$ 1,008,431</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2018

	<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	\$ 10,582,700	97.67%	\$ 9,898,774	\$ 683,926
General Fund Reserve for Encumbrances at June 30, 2017	38,702	0.36%	38,702	-
	<u>10,621,402</u>	<u>98.03%</u>	<u>9,937,476</u>	<u>683,926</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	213,288	1.97%	199,702	13,586
Total Restricted Federal Resources	<u>213,288</u>	<u>1.97%</u>	<u>199,702</u>	<u>13,586</u>
Totals	<u>\$ 10,834,690</u>	<u>100.00%</u>	<u>\$ 10,137,178</u>	<u>\$ 697,512</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2018

	<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	\$ 8,926,603	98.00%	\$ 8,258,453	\$ 668,150
General Fund Reserve for Encumbrances at June 30, 2017	65,672	0.72%	65,672	-
	<u>8,992,275</u>	<u>98.72%</u>	<u>8,324,125</u>	<u>668,150</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	116,776	1.28%	107,930	8,846
Total Restricted Federal Resources	<u>116,776</u>	<u>1.28%</u>	<u>107,930</u>	<u>8,846</u>
Totals	<u>\$ 9,109,051</u>	<u>100.00%</u>	<u>\$ 8,432,055</u>	<u>\$ 676,996</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2018

	<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	\$ 2,990,130	97.41%	\$ 2,966,458	\$ 23,672
General Fund Reserve for Encumbrances at June 30, 2017	12,425	0.40%	12,425	-
	<u>3,002,555</u>	<u>97.81%</u>	<u>2,978,883</u>	<u>23,672</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	66,975	2.19%	66,698	277
Total Restricted Federal Resources	<u>66,975</u>	<u>2.19%</u>	<u>66,698</u>	<u>277</u>
Totals	<u>\$ 3,069,530</u>	<u>100.00%</u>	<u>\$ 3,045,581</u>	<u>\$ 23,949</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2018

	<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>Innovation High School</u>				
Resources:				
General Fund Contribution	\$ 2,666,001	100.00%	\$ 2,637,591	\$ 28,410
	<u>2,666,001</u>	<u>100.00%</u>	<u>2,637,591</u>	<u>28,410</u>
Totals	<u>\$ 2,666,001</u>	<u>100.00%</u>	<u>\$ 2,637,591</u>	<u>\$ 28,410</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2018

<u>Government-Wide</u>	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
EXPENDITURES -					
CURRENT EXPENSE					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 8,393,426	\$ (562,868)	\$ 7,830,558	\$ 7,817,589	\$ 12,969
Grades 1-5	58,108,527	583,005	58,691,532	57,816,410	875,122
Grades 6-8	25,735,111	(775,520)	24,959,591	24,471,853	487,738
Grades 9-12	35,941,292	(28,738)	35,912,554	33,629,990	2,282,564
Total regular programs - instruction	<u>128,178,356</u>	<u>(784,121)</u>	<u>127,394,235</u>	<u>123,735,842</u>	<u>3,658,393</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	3,711,604	(82,681)	3,628,923	3,390,009	238,914
Purchased professional - educational services	209,486	(126,485)	83,001	66,069	16,932
Purchased professional - technical services	38,473	(36,106)	2,367	850	1,517
Other purchased services (400-500 series)	1,271,755	211,173	1,482,928	1,275,610	207,318
Travel	5,540	15,273	20,813	13,444	7,369
General supplies	2,774,251	209,660	2,983,911	2,634,628	349,283
Computers - instructional	595,385	(111,697)	483,688	465,011	18,677
Textbooks	410,965	(47,743)	363,222	310,850	52,372
Other objects	359,118	24,940	384,058	270,448	113,610
Miscellaneous expenditures	37,407	525	37,932	2,953	34,979
Total regular programs - undistributed instruction	<u>9,413,984</u>	<u>56,859</u>	<u>9,470,843</u>	<u>8,429,872</u>	<u>1,040,971</u>
Total regular programs	<u>137,592,340</u>	<u>(727,262)</u>	<u>136,865,078</u>	<u>132,165,714</u>	<u>4,699,364</u>
Special education:					
Cognitive - mild:					
Salaries of teachers	435,926	14	435,940	429,963	5,977
Other salaries for instruction	241,698	65,075	306,773	253,243	53,530
General supplies	14,822	(492)	14,330	13,243	1,087
Total cognitive - mild	<u>692,446</u>	<u>64,597</u>	<u>757,043</u>	<u>696,449</u>	<u>60,594</u>
Cognitive - moderate:					
Salaries of teachers	758,837	11,931	770,768	714,400	56,368
Other salaries for instruction	274,584	42,509	317,093	316,705	388
General supplies	5,115	(71)	5,044	4,985	59
Other objects	500	500	1,000	998	2
Total cognitive - moderate	<u>1,039,036</u>	<u>54,869</u>	<u>1,093,905</u>	<u>1,037,088</u>	<u>56,817</u>
Learning/language disabilities:					
Salaries of teachers	4,597,792	297,221	4,895,013	4,848,325	46,688
Other salaries for instruction	2,185,947	93,418	2,279,365	2,220,842	58,523
Other purchased services (400-500 series)	1,480	-	1,480	1,479	1
General supplies	46,126	9,669	55,795	47,712	8,083
Computers - instructional	15,000	(38)	14,962	14,959	3
Total learning/language disabilities	<u>6,846,345</u>	<u>400,270</u>	<u>7,246,615</u>	<u>7,133,317</u>	<u>113,298</u>
Auditory impairments:					
Salaries of teachers	146,329	9,629	155,958	155,958	-
Total Auditory Impairments	<u>146,329</u>	<u>9,629</u>	<u>155,958</u>	<u>155,958</u>	<u>-</u>
Behavioral disabilities:					
Salaries of teachers	998,444	(8,773)	989,671	934,074	55,597
Other salaries for instruction	444,376	(33,616)	410,760	409,790	970
General supplies	4,257	(11)	4,246	3,339	907
Total behavioral disabilities	<u>1,447,077</u>	<u>(42,400)</u>	<u>1,404,677</u>	<u>1,347,203</u>	<u>57,474</u>
Multiple disabilities:					
Salaries of teachers	178,781	(5,504)	173,277	120,973	52,304
General supplies	2,878	-	2,878	2,000	878
Total multiple disabilities	<u>181,659</u>	<u>(5,504)</u>	<u>176,155</u>	<u>122,973</u>	<u>53,182</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2018

<u>Government-Wide</u>	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Resource room/resource center:					
Salaries of teachers	\$ 33,570,914	\$ (894,077)	\$ 32,676,837	\$ 31,658,962	\$ 1,017,875
Other salaries for instruction	1,211,809	307,251	1,519,060	1,329,390	189,670
General supplies	33,268	(3,684)	29,584	22,036	7,548
Total resource room/resource center	<u>34,815,991</u>	<u>(590,510)</u>	<u>34,225,481</u>	<u>33,010,388</u>	<u>1,215,093</u>
Autism:					
Salaries of teachers	5,401,045	211,004	5,612,049	5,276,587	335,462
Other salaries for instruction	2,988,889	155,140	3,144,029	3,067,365	76,664
General supplies	20,171	(1,863)	18,308	16,230	2,078
Computers	1,720	-	1,720	1,716	4
Total autism	<u>8,411,825</u>	<u>364,281</u>	<u>8,776,106</u>	<u>8,361,898</u>	<u>414,208</u>
Total special education - instruction	<u>53,580,708</u>	<u>255,232</u>	<u>53,835,940</u>	<u>51,865,274</u>	<u>1,970,666</u>
Bilingual education:					
Salaries of teachers	11,729,047	305,518	12,034,565	11,651,250	383,315
Other salaries for instruction	961,784	48,694	1,010,478	798,601	211,877
General supplies	67,491	80,454	147,945	135,852	12,093
Textbooks	2,772	(1,089)	1,683	1,381	302
Total bilingual education	<u>12,761,094</u>	<u>433,577</u>	<u>13,194,671</u>	<u>12,587,084</u>	<u>607,587</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	276,660	13,324	289,984	247,266	42,718
Other purchase services (300-500 series)	5,500	-	5,500	5,435	65
Supplies and materials	1,500	-	1,500	669	831
Other Objects	250	-	250	-	250
Total other instructional	<u>283,910</u>	<u>13,324</u>	<u>297,234</u>	<u>253,370</u>	<u>43,864</u>
Total - instruction	<u>204,218,052</u>	<u>(25,129)</u>	<u>204,192,923</u>	<u>196,871,442</u>	<u>7,321,481</u>
Attendance and social work services:					
Salaries	199,645	2,211	201,856	201,765	91
Family/parent liaison salary	1,210,260	(35,796)	1,174,464	1,147,258	27,206
Supplies and materials	4,064	(883)	3,181	2,773	408
Total attendance and social work services	<u>1,413,969</u>	<u>(34,468)</u>	<u>1,379,501</u>	<u>1,351,796</u>	<u>27,705</u>
Health services:					
Salaries	4,420,834	(350,549)	4,070,285	3,982,205	88,080
Supplies and materials	68,315	(2,037)	66,278	62,349	3,929
Total health services	<u>4,489,149</u>	<u>(352,586)</u>	<u>4,136,563</u>	<u>4,044,554</u>	<u>92,009</u>
Other support services - students-regular:					
Salaries of other professional staff	7,964,252	(923,433)	7,040,819	6,669,508	371,311
Other salaries	1,005,781	(45,011)	960,770	844,552	116,218
Purchased professional - educational services	825	-	825	825	-
Supplies and materials	182,985	(12,587)	170,398	118,360	52,038
Total other support services - students-regular	<u>9,154,343</u>	<u>(981,531)</u>	<u>8,172,812</u>	<u>7,633,245</u>	<u>539,567</u>
Educational media services/school library:					
Salaries	3,318,042	(253,268)	3,064,774	2,905,375	159,399
Other salaries for instruction	119,754	(636)	119,118	118,621	497
Other purchased services (400-500 series)	49,782	(320)	49,462	48,126	1,336
Supplies and materials	147,737	(9,174)	138,563	106,222	32,341
Computers	28,739	(446)	28,293	27,624	669
Other objects	400	(210)	190	190	-
Total educational media services/school library	<u>3,664,454</u>	<u>(264,054)</u>	<u>3,400,400</u>	<u>3,206,158</u>	<u>194,242</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2018

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Government-Wide					
Instruction staff training services:					
Other purchased professional services - educational	\$ 229,815	\$ (94,619)	\$ 135,196	\$ 91,375	\$ 43,821
Other purchased services (400-500 series)	3,300	581	3,881	2,583	1,298
Supplies and materials	2,763	1,610	4,373	3,208	1,165
Total instruction staff training services	<u>235,878</u>	<u>(92,428)</u>	<u>143,450</u>	<u>97,166</u>	<u>46,284</u>
Support services - school administration:					
Salaries of principals/assistant principals	12,495,335	(530,283)	11,965,052	11,544,155	420,897
Salaries of secretarial and clerical assistants	6,506,100	(177,311)	6,328,789	5,880,144	448,645
Other salaries	111,688	(13,520)	98,168	64,223	33,945
Other purchased services (400-500 series)	664,201	(20,057)	644,144	544,594	99,550
Travel	1,900	3,358	5,258	1,249	4,009
Supplies and materials	491,374	(99,537)	391,837	346,960	44,877
Computers	49,303	(25,069)	24,234	22,666	1,568
Other objects	26,950	(13,811)	13,139	10,615	2,524
Total support services - school administration	<u>20,347,851</u>	<u>(877,230)</u>	<u>19,470,621</u>	<u>18,414,606</u>	<u>1,056,015</u>
Security:					
Salaries	6,272,349	(22,060)	6,250,289	6,048,069	202,220
General supplies	12,750	(5,221)	7,529	5,527	2,002
Total security	<u>6,285,099</u>	<u>(27,281)</u>	<u>6,257,818</u>	<u>6,053,596</u>	<u>204,222</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	343,303	24,150	367,453	291,338	76,115
Total student transportation services	<u>343,303</u>	<u>24,150</u>	<u>367,453</u>	<u>291,338</u>	<u>76,115</u>
Unallocated employee benefits:					
Social Security contribution	2,668,125	615,754	3,283,879	2,855,542	428,337
TPAF contribution - ERIP	1,205,087	507,467	1,712,554	644,995	1,067,559
Health benefits	54,330,432	1,479,647	55,810,079	55,503,989	306,090
Total unallocated employee benefits	<u>58,203,644</u>	<u>2,602,868</u>	<u>60,806,512</u>	<u>59,004,526</u>	<u>1,801,986</u>
Total undistributed expenditures	<u>104,137,690</u>	<u>(2,560)</u>	<u>104,135,130</u>	<u>100,096,985</u>	<u>4,038,145</u>
Total expenditures - current expense	<u>308,355,742</u>	<u>(27,689)</u>	<u>308,328,053</u>	<u>296,968,427</u>	<u>11,359,626</u>
CAPITAL OUTLAY					
Equipment:					
Grades 1 - 5	61,565	39,925	101,490	64,053	37,437
Grades 9 - 12	6,000	(1,800)	4,200	-	4,200
Undistributed expenditures:					
School administration	61,000	(10,436)	50,564	41,262	9,302
Total equipment	<u>128,565</u>	<u>27,689</u>	<u>156,254</u>	<u>105,315</u>	<u>50,939</u>
Total capital outlay	<u>128,565</u>	<u>27,689</u>	<u>156,254</u>	<u>105,315</u>	<u>50,939</u>
Total expenditures	<u>308,484,307</u>	<u>-</u>	<u>308,484,307</u>	<u>297,073,742</u>	<u>11,410,565</u>
OTHER FINANCING SOURCES					
Transfers in	307,147,152	-	307,147,152	297,603,769	9,543,383
Total other financing sources	<u>307,147,152</u>	<u>-</u>	<u>307,147,152</u>	<u>297,603,769</u>	<u>9,543,383</u>
Excess (deficiency) of revenue and other financing sources over (under) expenditures and other financing uses	(1,337,155)	-	(1,337,155)	530,027	(1,867,182)
Fund balance, July 1	1,337,155	-	1,337,155	1,337,155	-
Fund balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,867,182</u>	<u>\$ (1,867,182)</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2018

	<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>					
EXPENDITURES -					
CURRENT EXPENSE					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 285,347	\$ (57,706)	\$ 227,641	\$ 227,641	\$ -
Grades 1-5	1,956,311	140,808	2,097,119	2,097,119	-
Total regular programs - instruction	<u>2,241,658</u>	<u>83,102</u>	<u>2,324,760</u>	<u>2,324,760</u>	<u>-</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	126,327	(351)	125,976	125,976	-
Other purchased services (400-500 series)	59,120	4,293	63,413	62,918	495
General supplies	69,879	(3,381)	66,498	63,545	2,953
Other objects	6,000	70	6,070	6,000	70
Miscellaneous expenditures	750	-	750	-	750
Total regular programs - undistributed instruction	<u>262,076</u>	<u>631</u>	<u>262,707</u>	<u>258,439</u>	<u>4,268</u>
Total regular programs	<u>2,503,734</u>	<u>83,733</u>	<u>2,587,467</u>	<u>2,583,199</u>	<u>4,268</u>
Special education:					
Cognitive - mild:					
Other salaries for instruction	-	82,863	82,863	82,863	-
Total cognitive - mild	<u>-</u>	<u>82,863</u>	<u>82,863</u>	<u>82,863</u>	<u>-</u>
Cognitive - moderate:					
Salaries of teachers	164,360	(7,444)	156,916	155,715	1,201
Other salaries for instruction	34,698	1,367	36,065	36,065	-
Total cognitive - moderate	<u>199,058</u>	<u>(6,077)</u>	<u>192,981</u>	<u>191,780</u>	<u>1,201</u>
Learning/language disabilities:					
Salaries of teachers	105,325	(2,061)	103,264	103,264	-
Total learning/language disabilities	<u>105,325</u>	<u>(2,061)</u>	<u>103,264</u>	<u>103,264</u>	<u>-</u>
Resource room/resource center:					
Salaries of teachers	612,314	(10,739)	601,575	595,890	5,685
Total resource room/resource center	<u>612,314</u>	<u>(10,739)</u>	<u>601,575</u>	<u>595,890</u>	<u>5,685</u>
Total special education - instruction	<u>916,697</u>	<u>63,986</u>	<u>980,683</u>	<u>973,797</u>	<u>6,886</u>
Bilingual education:					
Salaries of teachers	286,375	(3,122)	283,253	282,859	394
Total bilingual education	<u>319,843</u>	<u>(36,590)</u>	<u>283,253</u>	<u>282,859</u>	<u>394</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	-	9,449	9,449	9,449	-
Total other instructional	<u>-</u>	<u>9,449</u>	<u>9,449</u>	<u>9,449</u>	<u>-</u>
Total - instruction	<u>3,740,274</u>	<u>120,578</u>	<u>3,860,852</u>	<u>3,849,304</u>	<u>11,548</u>
Attendance and social work services:					
Family/parent liaison salary	39,918	(4)	39,914	39,914	-
Total attendance and social work services	<u>39,918</u>	<u>(4)</u>	<u>39,914</u>	<u>39,914</u>	<u>-</u>
Health services:					
Salaries	89,515	(35,523)	53,992	53,991	1
Supplies and materials	3,000	(359)	2,641	2,641	-
Total health services	<u>92,515</u>	<u>(35,882)</u>	<u>56,633</u>	<u>56,632</u>	<u>1</u>
Other support services - students-regular:					
Salaries of other professional staff	117,091	(1,539)	115,552	115,552	-
Total other support services - students-regular	<u>117,091</u>	<u>(1,539)</u>	<u>115,552</u>	<u>115,552</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, 2018

	<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	\$ 112,057	\$ (1,677)	\$ 110,380	\$ 110,380	\$ -
Supplies and materials	2,000	(1,514)	486	-	486
Total educational media services/school library	<u>114,057</u>	<u>(3,191)</u>	<u>110,866</u>	<u>110,380</u>	<u>486</u>
Support services - school administration:					
Salaries of principals/assistant principals	303,966	(5,716)	298,250	298,250	-
Salaries of secretarial and clerical assistants	156,589	1,159	157,748	157,748	-
Other salaries	2,530	(2,050)	480	480	-
Other purchased services (400-500 series)	-	496	496	-	496
Supplies and materials	30,876	(15,561)	15,315	12,199	3,116
Total support services - school administration	<u>493,961</u>	<u>(21,672)</u>	<u>472,289</u>	<u>468,677</u>	<u>3,612</u>
Security:					
Salaries	147,182	(5,774)	141,408	141,408	-
Total security	<u>147,182</u>	<u>(5,774)</u>	<u>141,408</u>	<u>141,408</u>	<u>-</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	3,000	1,720	4,720	3,688	1,032
Total student transportation services	<u>3,000</u>	<u>1,720</u>	<u>4,720</u>	<u>3,688</u>	<u>1,032</u>
Unallocated employee benefits:					
Social Security contribution	53,834	24,354	78,188	67,554	10,634
TPAF contribution - ERIP	23,784	11,092	34,876	12,690	22,186
Health benefits	1,096,372	44,954	1,141,326	1,141,326	-
Total unallocated employee benefits	<u>1,173,990</u>	<u>80,400</u>	<u>1,254,390</u>	<u>1,221,570</u>	<u>32,820</u>
Total undistributed expenditures	<u>2,184,214</u>	<u>11,558</u>	<u>2,195,772</u>	<u>2,157,821</u>	<u>37,951</u>
Total expenditures - current expense	<u>5,924,488</u>	<u>132,136</u>	<u>6,056,624</u>	<u>6,007,125</u>	<u>49,499</u>
CAPITAL OUTLAY					
Equipment:					
Grades 1 - 5	-	6,641	6,641	-	6,641
Total equipment	<u>-</u>	<u>6,641</u>	<u>6,641</u>	<u>-</u>	<u>6,641</u>
Total capital outlay	<u>-</u>	<u>6,641</u>	<u>6,641</u>	<u>-</u>	<u>6,641</u>
Total expenditures	<u>5,924,488</u>	<u>138,777</u>	<u>6,063,265</u>	<u>6,007,125</u>	<u>56,140</u>
OTHER FINANCING SOURCES					
Transfers in	5,905,131	138,777	6,043,908	6,021,007	22,901
Total other financing sources	<u>5,905,131</u>	<u>138,777</u>	<u>6,043,908</u>	<u>6,021,007</u>	<u>22,901</u>
Excess (deficiency) of revenue and other financing sources over (under) expenditures and other financing uses	(19,357)	-	(19,357)	13,882	(33,239)
Fund balance, July 1	19,357	-	19,357	19,357	-
Fund balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 33,239</u>	<u>\$ (33,239)</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2018

	<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>					
EXPENDITURES -					
CURRENT EXPENSE					
Regular programs - instruction:					
Salaries of teachers:					
Grades 6-8	\$ 4,423,757	\$ (269,296)	\$ 4,154,461	\$ 4,073,390	\$ 81,071
Total regular programs - instruction	<u>4,423,757</u>	<u>(269,296)</u>	<u>4,154,461</u>	<u>4,073,390</u>	<u>81,071</u>
Regular programs - undistributed instruction:					
Purchased professional - educational services	5,000	-	5,000	4,000	1,000
Other purchased services (400-500 series)	8,000	-	8,000	7,411	589
General supplies	79,956	-	79,956	77,339	2,617
Computers - instructional	14,000	-	14,000	13,954	46
Textbooks	14,373	-	14,373	13,884	489
Other objects	10,508	-	10,508	7,715	2,793
Miscellaneous expenditures	750	-	750	-	750
Total regular programs - undistributed instruction	<u>132,587</u>	<u>-</u>	<u>132,587</u>	<u>124,303</u>	<u>8,284</u>
Total regular programs	<u>4,556,344</u>	<u>(269,296)</u>	<u>4,287,048</u>	<u>4,197,693</u>	<u>89,355</u>
Learning/language disabilities:					
Salaries of teachers	125,199	(31,851)	93,348	75,204	18,144
Other salaries for instruction	119,987	2,507	122,494	122,274	220
General supplies	2,000	-	2,000	2,000	-
Total learning/language disabilities	<u>247,186</u>	<u>(29,344)</u>	<u>217,842</u>	<u>199,478</u>	<u>18,364</u>
Behavioral disabilities:					
Salaries of teachers	89,515	12,608	102,123	101,952	171
Other salaries for instruction	44,837	-	44,837	44,825	12
General supplies	1,000	-	1,000	1,000	-
Total behavioral disabilities	<u>135,352</u>	<u>12,608</u>	<u>147,960</u>	<u>147,777</u>	<u>183</u>
Resource room/resource center:					
Salaries of teachers	767,985	(15,114)	752,871	671,807	81,064
General supplies	2,000	-	2,000	1,999	1
Total resource room/resource center	<u>769,985</u>	<u>(15,114)</u>	<u>754,871</u>	<u>673,806</u>	<u>81,065</u>
Autism:					
Salaries of teachers	181,637	-	181,637	165,428	16,209
Other salaries for instruction	163,737	-	163,737	158,332	5,405
General supplies	2,000	-	2,000	1,905	95
Total autism	<u>347,374</u>	<u>-</u>	<u>347,374</u>	<u>325,665</u>	<u>21,709</u>
Total special education - instruction	<u>1,499,897</u>	<u>(31,850)</u>	<u>1,468,047</u>	<u>1,346,726</u>	<u>121,321</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	10,000	-	10,000	10,000	-
Total other instructional	<u>10,000</u>	<u>-</u>	<u>10,000</u>	<u>10,000</u>	<u>-</u>
Total - instruction	<u>6,066,241</u>	<u>(301,146)</u>	<u>5,765,095</u>	<u>5,554,419</u>	<u>210,676</u>
Attendance and social work services:					
Family/parent liaison salary	39,918	-	39,918	39,850	68
Total attendance and social work services	<u>39,918</u>	<u>-</u>	<u>39,918</u>	<u>39,850</u>	<u>68</u>
Health services:					
Salaries	101,265	1,019	102,284	101,788	496
Supplies and materials	2,000	-	2,000	1,999	1
Total health services	<u>103,265</u>	<u>1,019</u>	<u>104,284</u>	<u>103,787</u>	<u>497</u>
Other support services - students-regular:					
Salaries of other professional staff	225,114	(3,164)	221,950	221,949	1
Supplies and materials	1,000	-	1,000	999	1
Total other support services - students-regular	<u>226,114</u>	<u>(3,164)</u>	<u>222,950</u>	<u>222,948</u>	<u>2</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2018

	<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	\$ 116,457	\$ (2,248)	\$ 114,209	\$ 114,208	\$ 1
Supplies and materials	15,987	(1)	15,986	11,950	4,036
Computers	8,000	-	8,000	7,865	135
Total educational media services/school library	<u>140,444</u>	<u>(2,249)</u>	<u>138,195</u>	<u>134,023</u>	<u>4,172</u>
Support services - school administration:					
Salaries of principals/assistant principals	441,526	(55,470)	386,056	385,480	576
Salaries of secretarial and clerical assistants	186,021	313	186,334	186,317	17
Other salaries	3,800	-	3,800	-	3,800
Other purchased services (400-500 series)	59,370	-	59,370	55,069	4,301
Supplies and materials	16,282	-	16,282	12,323	3,959
Computers	3,803	-	3,803	3,801	2
Total support services - school administration	<u>710,802</u>	<u>(55,157)</u>	<u>655,645</u>	<u>642,990</u>	<u>12,655</u>
Security:					
Salaries	184,759	(2,246)	182,513	182,512	1
Total security	<u>184,759</u>	<u>(2,246)</u>	<u>182,513</u>	<u>182,512</u>	<u>1</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	7,000	-	7,000	7,000	-
Total student transportation services	<u>7,000</u>	<u>-</u>	<u>7,000</u>	<u>7,000</u>	<u>-</u>
Unallocated employee benefits:					
Social Security contribution	77,407	10,982	88,389	77,379	11,010
TPAF contribution - ERIP	35,810	14,355	50,165	19,141	31,024
Health benefits	1,519,393	105,755	1,625,148	1,625,148	-
Total unallocated employee benefits	<u>1,632,610</u>	<u>131,092</u>	<u>1,763,702</u>	<u>1,721,668</u>	<u>42,034</u>
Total undistributed expenditures	<u>3,044,912</u>	<u>69,295</u>	<u>3,114,207</u>	<u>3,054,778</u>	<u>59,429</u>
Total expenditures - current expense	<u>9,111,153</u>	<u>(231,851)</u>	<u>8,879,302</u>	<u>8,609,197</u>	<u>270,105</u>
Total expenditures	<u>9,111,153</u>	<u>(231,851)</u>	<u>8,879,302</u>	<u>8,609,197</u>	<u>270,105</u>
OTHER FINANCING SOURCES					
Transfers in	9,077,710	(231,851)	8,845,859	8,623,678	222,181
Total other financing sources	<u>9,077,710</u>	<u>(231,851)</u>	<u>8,845,859</u>	<u>8,623,678</u>	<u>222,181</u>
Excess (deficiency) of revenue and other financing sources over (under) expenditures and other financing uses	(33,443)	-	(33,443)	14,481	(47,924)
Fund balance, July 1	33,443	-	33,443	33,443	-
Fund balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 47,924</u>	<u>\$ (47,924)</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2018

	<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>					
EXPENDITURES -					
CURRENT EXPENSE					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 180,234	\$ 813	\$ 181,047	\$ 181,046	\$ 1
Grades 1-5	1,980,309	83,746	2,064,055	2,064,055	-
Grades 6-8	388,203	61,629	449,832	443,186	6,646
Total regular programs - instruction	<u>2,548,746</u>	<u>146,188</u>	<u>2,694,934</u>	<u>2,688,287</u>	<u>6,647</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	2,040	-	2,040	494	1,546
Other purchased services (400-500 series)	34,791	9,018	43,809	42,039	1,770
General supplies	98,847	12,686	111,533	104,562	6,971
Computers - instructional	10,098	(7,806)	2,292	2,191	101
Other objects	5,500	1,598	7,098	7,081	17
Miscellaneous expenditures	2,000	(100)	1,900	215	1,685
Total regular programs - undistributed instruction	<u>154,276</u>	<u>14,396</u>	<u>168,672</u>	<u>156,582</u>	<u>12,090</u>
Total regular programs	<u>2,703,022</u>	<u>160,584</u>	<u>2,863,606</u>	<u>2,844,869</u>	<u>18,737</u>
Cognitive - moderate:					
Salaries of teachers	55,676	(7,639)	48,037	48,037	-
Total cognitive - moderate	<u>55,676</u>	<u>(7,639)</u>	<u>48,037</u>	<u>48,037</u>	<u>-</u>
Learning/language disabilities:					
Salaries of teachers	370,463	123,790	494,253	494,253	-
Other salaries for instruction	206,854	31,186	238,040	238,039	1
General supplies	1,000	-	1,000	999	1
Total learning/language disabilities	<u>578,317</u>	<u>154,976</u>	<u>733,293</u>	<u>733,291</u>	<u>2</u>
Behavioral disabilities:					
Salaries of teachers	114,526	(407)	114,119	114,119	-
Other salaries for instruction	41,765	(5,241)	36,524	36,524	-
Total behavioral disabilities	<u>156,291</u>	<u>(5,648)</u>	<u>150,643</u>	<u>150,643</u>	<u>-</u>
Resource room/resource center:					
Salaries of teachers	715,029	(106,826)	608,203	608,202	1
Other salaries for instruction	44,837	29,997	74,834	74,834	-
General supplies	1,068	(880)	188	120	68
Total resource room/resource center	<u>760,934</u>	<u>(77,709)</u>	<u>683,225</u>	<u>683,156</u>	<u>69</u>
Total special education - instruction	<u>1,551,218</u>	<u>63,980</u>	<u>1,615,198</u>	<u>1,615,127</u>	<u>71</u>
Bilingual education:					
Salaries of teachers	373,180	4,350	377,530	377,530	-
Other salaries for instruction	30,019	9,895	39,914	39,914	-
General supplies	2,096	(236)	1,860	1,764	96
Total bilingual education	<u>405,295</u>	<u>14,009</u>	<u>419,304</u>	<u>419,208</u>	<u>96</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	2,400	-	2,400	2,320	80
Supplies and materials	500	-	500	495	5
Total other instructional	<u>2,900</u>	<u>-</u>	<u>2,900</u>	<u>2,815</u>	<u>85</u>
Total - instruction	<u>4,662,435</u>	<u>238,573</u>	<u>4,901,008</u>	<u>4,882,019</u>	<u>18,989</u>
Attendance and social work services:					
Family/parent liaison salary	39,918	94	40,012	40,012	-
Total attendance and social work services	<u>39,918</u>	<u>94</u>	<u>40,012</u>	<u>40,012</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, 2018

	<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	\$ 104,325	\$ (46,207)	\$ 58,118	\$ 58,118	\$ -
Supplies and materials	2,000	2,446	4,446	4,264	182
Total health services	<u>106,325</u>	<u>(43,761)</u>	<u>62,564</u>	<u>62,382</u>	<u>182</u>
Other support services - students-regular:					
Salaries of other professional staff	235,514	(129,618)	105,896	105,896	-
Total other support services - students-regular	<u>235,514</u>	<u>(129,618)</u>	<u>105,896</u>	<u>105,896</u>	<u>-</u>
Educational media services/school library:					
Salaries	63,546	1,732	65,278	65,278	-
Supplies and materials	1,500	(325)	1,175	1,175	-
Total educational media services/school library	<u>65,046</u>	<u>1,407</u>	<u>66,453</u>	<u>66,453</u>	<u>-</u>
Support services - school administration:					
Salaries of principals/assistant principals	267,276	(4,095)	263,181	263,181	-
Salaries of secretarial and clerical assistants	185,947	(9,205)	176,742	176,742	-
Other salaries	4,000	-	4,000	4,000	-
Supplies and materials	3,000	176	3,176	3,162	14
Total support services - school administration	<u>464,223</u>	<u>(17,124)</u>	<u>447,099</u>	<u>447,085</u>	<u>14</u>
Security:					
Salaries	106,599	(582)	106,017	106,017	-
Total security	<u>106,599</u>	<u>(582)</u>	<u>106,017</u>	<u>106,017</u>	<u>-</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	5,000	1,702	6,702	6,485	217
Total student transportation services	<u>5,000</u>	<u>1,702</u>	<u>6,702</u>	<u>6,485</u>	<u>217</u>
Unallocated employee benefits:					
Social Security contribution	64,082	12,007	76,089	67,508	8,581
TPAF contribution - ERIP	24,274	11,287	35,561	12,960	22,601
Health benefits	1,328,281	15	1,328,296	1,328,296	-
Total unallocated employee benefits	<u>1,416,637</u>	<u>23,309</u>	<u>1,439,946</u>	<u>1,408,764</u>	<u>31,182</u>
Total undistributed expenditures	<u>2,439,262</u>	<u>(164,573)</u>	<u>2,274,689</u>	<u>2,243,094</u>	<u>31,595</u>
Total expenditures - current expense	<u>7,101,697</u>	<u>74,000</u>	<u>7,175,697</u>	<u>7,125,113</u>	<u>50,584</u>
Total expenditures	<u>7,101,697</u>	<u>74,000</u>	<u>7,175,697</u>	<u>7,125,113</u>	<u>50,584</u>
OTHER FINANCING SOURCES					
Transfers in	7,077,991	74,000	7,151,991	7,133,334	18,657
Total other financing sources	<u>7,077,991</u>	<u>74,000</u>	<u>7,151,991</u>	<u>7,133,334</u>	<u>18,657</u>
Excess (deficiency) of revenue and other financing sources over (under) expenditures and other financing uses	(23,706)	-	(23,706)	8,221	(31,927)
Fund balance, July 1	23,706	-	23,706	23,706	-
Fund balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 31,927</u>	<u>\$ (31,927)</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2018

	<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>					
EXPENDITURES -					
CURRENT EXPENSE					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 444,493	\$ 6,863	\$ 451,356	\$ 451,356	\$ -
Grades 1-5	2,750,362	(6,862)	2,743,500	2,699,236	44,264
Total regular programs - instruction	<u>3,194,855</u>	<u>1</u>	<u>3,194,856</u>	<u>3,150,592</u>	<u>44,264</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	306,882	-	306,882	244,262	62,620
Purchased professional - educational services	17,000	(2,000)	15,000	15,000	-
Other purchased services (400-500 series)	37,265	-	37,265	25,955	11,310
General supplies	166,448	(22,254)	144,194	124,870	19,324
Other objects	9,267	(1,263)	8,004	3,279	4,725
Miscellaneous expenditures	725	-	725	-	725
Total regular programs - undistributed instruction	<u>537,587</u>	<u>(25,517)</u>	<u>512,070</u>	<u>413,366</u>	<u>98,704</u>
Total regular programs	<u>3,732,442</u>	<u>(25,516)</u>	<u>3,706,926</u>	<u>3,563,958</u>	<u>142,968</u>
Learning/language disabilities:					
Salaries of teachers	108,691	181	108,872	106,547	2,325
Other salaries for instruction	44,837	42,675	87,512	87,512	-
Total learning/language disabilities	<u>153,528</u>	<u>42,856</u>	<u>196,384</u>	<u>194,059</u>	<u>2,325</u>
Behavioral disabilities:					
Salaries of teachers	104,631	23,509	128,140	126,989	1,151
Total behavioral disabilities	<u>104,631</u>	<u>23,509</u>	<u>128,140</u>	<u>126,989</u>	<u>1,151</u>
Resource room/resource center:					
Salaries of teachers	658,962	(41,773)	617,189	612,555	4,634
Other salaries for instruction	44,087	-	44,087	44,079	8
Total resource room/resource center	<u>703,049</u>	<u>(41,773)</u>	<u>661,276</u>	<u>656,634</u>	<u>4,642</u>
Total special education - instruction	<u>961,208</u>	<u>24,592</u>	<u>985,800</u>	<u>977,682</u>	<u>8,118</u>
Bilingual education:					
Salaries of teachers	933,707	7,039	940,746	938,057	2,689
Other salaries for instruction	165,719	(31,630)	134,089	53,515	80,574
General supplies	10,282	(1,936)	8,346	7,982	364
Total bilingual education	<u>1,109,708</u>	<u>(26,527)</u>	<u>1,083,181</u>	<u>999,554</u>	<u>83,627</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	3,200	400	3,600	3,220	380
Total other instructional	<u>3,200</u>	<u>400</u>	<u>3,600</u>	<u>3,220</u>	<u>380</u>
Total - instruction	<u>5,806,558</u>	<u>(27,051)</u>	<u>5,779,507</u>	<u>5,544,414</u>	<u>235,093</u>
Attendance and social work services:					
Family/parent liaison salary	40,568	-	40,568	40,561	7
Supplies and materials	706	-	706	671	35
Total attendance and social work services	<u>41,274</u>	<u>-</u>	<u>41,274</u>	<u>41,232</u>	<u>42</u>
Health services:					
Salaries	104,325	-	104,325	102,269	2,056
Supplies and materials	1,000	-	1,000	926	74
Total health services	<u>105,325</u>	<u>-</u>	<u>105,325</u>	<u>103,195</u>	<u>2,130</u>
Other support services - students-regular:					
Salaries of other professional staff	220,748	(1,222)	219,526	217,671	1,855
Total other support services - students-regular	<u>220,748</u>	<u>(1,222)</u>	<u>219,526</u>	<u>217,671</u>	<u>1,855</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2018

	<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	\$ 105,325	\$ 1,222	\$ 106,547	\$ 106,547	\$ -
Total educational media services/school library	<u>105,325</u>	<u>1,222</u>	<u>106,547</u>	<u>106,547</u>	<u>-</u>
Instruction staff training services:					
Other purchased services (400-500 series)	-	130	130	130	-
Total instruction staff training services	<u>4,000</u>	<u>(3,870)</u>	<u>130</u>	<u>130</u>	<u>-</u>
Support services - school administration:					
Salaries of principals/assistant principals	265,409	-	265,409	261,480	3,929
Salaries of secretarial and clerical assistants	178,397	-	178,397	171,444	6,953
Other salaries	2,000	(400)	1,600	-	1,600
Other purchased services (400-500 series)	-	1,513	1,513	1,438	75
Supplies and materials	24,900	(10,711)	14,189	13,494	695
Total support services - school administration	<u>470,706</u>	<u>(9,598)</u>	<u>461,108</u>	<u>447,856</u>	<u>13,252</u>
Security:					
Salaries	136,828	-	136,828	110,713	26,115
Total security	<u>136,828</u>	<u>-</u>	<u>136,828</u>	<u>110,713</u>	<u>26,115</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	5,000	(800)	4,200	2,364	1,836
Total student transportation services	<u>5,000</u>	<u>(800)</u>	<u>4,200</u>	<u>2,364</u>	<u>1,836</u>
Unallocated employee benefits:					
Social Security contribution	87,980	8,389	96,369	83,407	12,962
TPAF contribution - ERIP	35,946	15,767	51,713	19,162	32,551
Health benefits	1,649,652	(24,158)	1,625,494	1,610,630	14,864
Total unallocated employee benefits	<u>1,773,578</u>	<u>(2)</u>	<u>1,773,576</u>	<u>1,713,199</u>	<u>60,377</u>
Total undistributed expenditures	<u>2,862,784</u>	<u>(14,270)</u>	<u>2,848,514</u>	<u>2,742,907</u>	<u>105,607</u>
Total expenditures - current expense	<u>8,669,342</u>	<u>(41,321)</u>	<u>8,628,021</u>	<u>8,287,321</u>	<u>340,700</u>
CAPITAL OUTLAY					
Equipment:					
Grades 1 - 5	-	11,321	11,321	7,688	3,633
Total equipment	<u>-</u>	<u>11,321</u>	<u>11,321</u>	<u>7,688</u>	<u>3,633</u>
Total capital outlay	<u>-</u>	<u>11,321</u>	<u>11,321</u>	<u>7,688</u>	<u>3,633</u>
Total expenditures	<u>8,669,342</u>	<u>(30,000)</u>	<u>8,639,342</u>	<u>8,295,009</u>	<u>344,333</u>
OTHER FINANCING SOURCES					
Transfers in	8,638,561	(30,000)	8,608,561	8,316,479	292,082
Total other financing sources	<u>8,638,561</u>	<u>(30,000)</u>	<u>8,608,561</u>	<u>8,316,479</u>	<u>292,082</u>
Excess (deficiency) of revenue and other financing sources over (under) expenditures and other financing uses	(30,781)	-	(30,781)	21,470	(52,251)
Fund balance, July 1	30,781	-	30,781	30,781	-
Fund balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 52,251</u>	<u>\$ (52,251)</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2018

	<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>					
EXPENDITURES -					
CURRENT EXPENSE					
Regular programs - instruction:					
Salaries of teachers:					
Grades 6-8	\$ 3,834,594	\$ 128,489	\$ 3,963,083	\$ 3,960,747	\$ 2,336
Total regular programs - instruction	<u>3,834,594</u>	<u>128,489</u>	<u>3,963,083</u>	<u>3,960,747</u>	<u>2,336</u>
Regular programs - undistributed instruction:					
Other purchased services (400-500 series)	146,158	2,916	149,074	147,656	1,418
General supplies	66,641	-	66,641	64,608	2,033
Other objects	21,180	-	21,180	15,712	5,468
Miscellaneous expenditures	750	-	750	-	750
Total regular programs - undistributed instruction	<u>234,729</u>	<u>2,916</u>	<u>237,645</u>	<u>227,976</u>	<u>9,669</u>
Total regular programs	<u>4,069,323</u>	<u>131,405</u>	<u>4,200,728</u>	<u>4,188,723</u>	<u>12,005</u>
Learning/language disabilities:					
Salaries of teachers	578,149	106,151	684,300	684,300	-
Other salaries for instruction	260,085	(11,010)	249,075	249,075	-
Total learning/language disabilities	<u>838,234</u>	<u>95,141</u>	<u>933,375</u>	<u>933,375</u>	<u>-</u>
Behavioral disabilities:					
Salaries of teachers	56,193	372	56,565	56,565	-
Other salaries for instruction	38,700	1,289	39,989	39,989	-
Total behavioral disabilities	<u>94,893</u>	<u>1,661</u>	<u>96,554</u>	<u>96,554</u>	<u>-</u>
Resource room/resource center:					
Salaries of teachers	899,014	56,830	955,844	955,844	-
General supplies	3,000	-	3,000	2,510	490
Total resource room/resource center	<u>902,014</u>	<u>56,830</u>	<u>958,844</u>	<u>958,354</u>	<u>490</u>
Total special education - instruction	<u>1,835,141</u>	<u>153,632</u>	<u>1,988,773</u>	<u>1,988,283</u>	<u>490</u>
Bilingual education:					
Salaries of teachers	1,234,632	(8,985)	1,225,647	1,225,647	-
Other salaries for instruction	202,322	(3,032)	199,290	199,290	-
General supplies	8,000	-	8,000	7,780	220
Total bilingual education	<u>1,444,954</u>	<u>(12,017)</u>	<u>1,432,937</u>	<u>1,432,717</u>	<u>220</u>
Total - instruction	<u>7,349,418</u>	<u>273,020</u>	<u>7,622,438</u>	<u>7,609,723</u>	<u>12,715</u>
Attendance and social work services:					
Family/parent liaison salary	39,918	(364)	39,554	39,314	240
Total attendance and social work services	<u>39,918</u>	<u>(364)</u>	<u>39,554</u>	<u>39,314</u>	<u>240</u>
Health services:					
Salaries	56,504	364	56,868	56,868	-
Supplies and materials	2,000	-	2,000	1,976	24
Total health services	<u>58,504</u>	<u>364</u>	<u>58,868</u>	<u>58,844</u>	<u>24</u>
Other support services - students-regular:					
Salaries of other professional staff	206,938	(26,000)	180,938	180,401	537
Supplies and materials	1,000	-	1,000	800	200
Total other support services - students-regular	<u>207,938</u>	<u>(26,000)</u>	<u>181,938</u>	<u>181,201</u>	<u>737</u>
Educational media services/school library:					
Salaries	112,057	(1,000)	111,057	110,831	226
Total educational media services/school library	<u>112,057</u>	<u>(1,000)</u>	<u>111,057</u>	<u>110,831</u>	<u>226</u>
Instruction staff training services:					
Other purchased professional services - educational	30,600	-	30,600	30,500	100
Total instruction staff training services	<u>30,600</u>	<u>-</u>	<u>30,600</u>	<u>30,500</u>	<u>100</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2018

	<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>					
Support services - school administration:					
Salaries of principals/assistant principals	\$ 421,243	\$ (10,044)	\$ 411,199	\$ 411,197	\$ 2
Salaries of secretarial and clerical assistants	240,380	5,131	245,511	240,960	4,551
Other salaries	4,400	-	4,400	2,473	1,927
Other purchased services (400-500 series)	3,000	(2,915)	85	85	-
Supplies and materials	8,000	-	8,000	5,072	2,928
Total support services - school administration	<u>677,023</u>	<u>(7,828)</u>	<u>669,195</u>	<u>659,787</u>	<u>9,408</u>
Security:					
Salaries	196,120	(5,876)	190,244	190,244	-
Total security	<u>196,120</u>	<u>(5,876)</u>	<u>190,244</u>	<u>190,244</u>	<u>-</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	11,000	-	11,000	9,912	1,088
Total student transportation services	<u>11,000</u>	<u>-</u>	<u>11,000</u>	<u>9,912</u>	<u>1,088</u>
Unallocated employee benefits:					
Social Security contribution	100,014	29,454	129,468	112,762	16,706
TPAF contribution - ERIP	47,649	23,235	70,884	25,517	45,367
Health benefits	1,836,526	18,994	1,855,520	1,855,520	-
Total unallocated employee benefits	<u>1,984,189</u>	<u>71,683</u>	<u>2,055,872</u>	<u>1,993,799</u>	<u>62,073</u>
Total undistributed expenditures	<u>3,317,349</u>	<u>30,979</u>	<u>3,348,328</u>	<u>3,274,432</u>	<u>73,896</u>
Total expenditures - current expense	<u>10,666,767</u>	<u>303,999</u>	<u>10,970,766</u>	<u>10,884,155</u>	<u>86,611</u>
Total expenditures	<u>10,666,767</u>	<u>303,999</u>	<u>10,970,766</u>	<u>10,884,155</u>	<u>86,611</u>
OTHER FINANCING SOURCES					
Transfers in	10,591,889	303,999	10,895,888	10,875,611	20,277
Total other financing sources	<u>10,591,889</u>	<u>303,999</u>	<u>10,895,888</u>	<u>10,875,611</u>	<u>20,277</u>
Excess (deficiency) of revenue and other financing sources over (under) expenditures and other financing uses	(74,878)	-	(74,878)	(8,544)	(66,334)
Fund balance, July 1	74,878	-	74,878	74,878	-
Fund balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 66,334</u>	<u>\$ (66,334)</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2018

	<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>					
EXPENDITURES -					
CURRENT EXPENSE					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 487,722	\$ (9,000)	\$ 478,722	\$ 477,973	\$ 749
Grades 1-5	2,848,575	(137,388)	2,711,187	2,708,620	2,567
Total regular programs - instruction	<u>3,336,297</u>	<u>(146,388)</u>	<u>3,189,909</u>	<u>3,186,593</u>	<u>3,316</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	80,215	40,517	120,732	120,732	-
Purchased professional - educational services	3,000	(1,825)	1,175	1,175	-
Other purchased services (400-500 series)	2,500	19,985	22,485	22,484	1
General supplies	94,918	(7,414)	87,504	83,310	4,194
Computers - instructional	15,081	(8,161)	6,920	6,838	82
Textbooks	7,908	(5,300)	2,608	2,400	208
Other objects	6,500	837	7,337	6,236	1,101
Miscellaneous expenditures	725	-	725	-	725
Total regular programs - undistributed instruction	<u>210,847</u>	<u>38,639</u>	<u>249,486</u>	<u>243,175</u>	<u>6,311</u>
Total regular programs	<u>3,547,144</u>	<u>(107,749)</u>	<u>3,439,395</u>	<u>3,429,768</u>	<u>9,627</u>
Cognitive - moderate:					
Salaries of teachers	113,697	731	114,428	114,427	1
Other salaries for instruction	86,874	-	86,874	86,864	10
Total cognitive - moderate	<u>200,571</u>	<u>731</u>	<u>201,302</u>	<u>201,291</u>	<u>11</u>
Learning/language disabilities:					
Salaries of teachers	194,754	60,966	255,720	255,720	-
Other salaries for instruction	170,732	3,837	174,569	174,569	-
General supplies	2,004	9,707	11,711	11,206	505
Total learning/language disabilities	<u>367,490</u>	<u>74,510</u>	<u>442,000</u>	<u>441,495</u>	<u>505</u>
Behavioral disabilities:					
Salaries of teachers	59,559	(11,109)	48,450	48,450	-
Other salaries for instruction	38,450	1,315	39,765	39,764	1
General supplies	1,007	(11)	996	276	720
Total behavioral disabilities	<u>99,016</u>	<u>(9,805)</u>	<u>89,211</u>	<u>88,490</u>	<u>721</u>
Resource room/resource center:					
Salaries of teachers	713,223	(53,443)	659,780	659,779	1
Other salaries for instruction	84,755	(16)	84,739	84,739	-
General supplies	3,000	(44)	2,956	2,956	-
Total resource room/resource center	<u>800,978</u>	<u>(53,503)</u>	<u>747,475</u>	<u>747,474</u>	<u>1</u>
Autism:					
Salaries of teachers	179,234	1,813	181,047	181,046	1
Other salaries for instruction	81,887	1,309	83,196	83,196	-
Total autism	<u>261,121</u>	<u>3,122</u>	<u>264,243</u>	<u>264,242</u>	<u>1</u>
Total special education - instruction	<u>1,729,176</u>	<u>15,055</u>	<u>1,744,231</u>	<u>1,742,992</u>	<u>1,239</u>
Bilingual education:					
Salaries of teachers	886,530	33,504	920,034	920,033	1
Other salaries for instruction	69,937	83,363	153,300	153,300	-
General supplies	21,114	27,982	49,096	47,522	1,574
Textbooks	1,022	(412)	610	437	173
Total bilingual education	<u>978,603</u>	<u>144,437</u>	<u>1,123,040</u>	<u>1,121,292</u>	<u>1,748</u>
Total - instruction	<u>6,254,923</u>	<u>51,743</u>	<u>6,306,666</u>	<u>6,294,052</u>	<u>12,614</u>
Attendance and social work services:					
Family/parent liaison salary	39,318	954	40,272	39,318	954
Total attendance and social work services	<u>39,318</u>	<u>954</u>	<u>40,272</u>	<u>39,318</u>	<u>954</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2018

	<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	\$ 113,091	\$ (2,000)	\$ 111,091	\$ 110,925	\$ 166
Supplies and materials	2,000	-	2,000	1,416	584
Total health services	<u>115,091</u>	<u>(2,000)</u>	<u>113,091</u>	<u>112,341</u>	<u>750</u>
Other support services - students-regular:					
Salaries of other professional staff	115,091	(1,500)	113,591	113,562	29
Purchased professional - educational services	825	-	825	825	-
Supplies and materials	250	-	250	250	-
Total other support services - students-regular	<u>116,166</u>	<u>(1,500)</u>	<u>114,666</u>	<u>114,637</u>	<u>29</u>
Educational media services/school library:					
Salaries	111,057	(2,000)	109,057	108,836	221
Supplies and materials	2,000	(1,150)	850	850	-
Total educational media services/school library	<u>113,257</u>	<u>(3,350)</u>	<u>109,907</u>	<u>109,686</u>	<u>221</u>
Instruction staff training services:					
Other purchased professional services - educational	4,000	(1,500)	2,500	2,500	-
Supplies and materials	2,013	1,310	3,323	2,920	403
Total instruction staff training services	<u>6,013</u>	<u>(190)</u>	<u>5,823</u>	<u>5,420</u>	<u>403</u>
Support services - school administration:					
Salaries of principals/assistant principals	317,154	(10,272)	306,882	306,633	249
Salaries of secretarial and clerical assistants	182,743	307	183,050	182,914	136
Other salaries	3,740	-	3,740	3,740	-
Other purchased services (400-500 series)	18,160	(1,215)	16,945	15,928	1,017
Supplies and materials	19,519	(2,588)	16,931	15,224	1,707
Total support services - school administration	<u>541,316</u>	<u>(13,768)</u>	<u>527,548</u>	<u>524,439</u>	<u>3,109</u>
Security:					
Salaries	134,462	(401)	134,061	134,061	-
Total security	<u>134,462</u>	<u>(401)</u>	<u>134,061</u>	<u>134,061</u>	<u>-</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	4,000	800	4,800	4,788	12
Total student transportation services	<u>4,000</u>	<u>800</u>	<u>4,800</u>	<u>4,788</u>	<u>12</u>
Unallocated employee benefits:					
Social Security contribution	93,251	29,772	123,023	110,463	12,560
TPAF contribution - ERIP	38,289	18,251	56,540	20,503	36,037
Health benefits	1,583,201	(15,041)	1,568,160	1,568,160	-
Total unallocated employee benefits	<u>1,714,741</u>	<u>32,982</u>	<u>1,747,723</u>	<u>1,699,126</u>	<u>48,597</u>
Total undistributed expenditures	<u>2,784,364</u>	<u>13,527</u>	<u>2,797,891</u>	<u>2,743,816</u>	<u>54,075</u>
Total expenditures - current expense	<u>9,039,287</u>	<u>65,270</u>	<u>9,104,557</u>	<u>9,037,868</u>	<u>66,689</u>
CAPITAL OUTLAY					
Equipment:					
Undistributed expenditures:					
School administration	5,000	(800)	4,200	-	4,200
Total equipment	<u>5,000</u>	<u>(800)</u>	<u>4,200</u>	<u>-</u>	<u>4,200</u>
Total capital outlay	<u>5,000</u>	<u>(800)</u>	<u>4,200</u>	<u>-</u>	<u>4,200</u>
Total expenditures	<u>9,044,287</u>	<u>64,470</u>	<u>9,108,757</u>	<u>9,037,868</u>	<u>70,889</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2018

	<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>					
OTHER FINANCING SOURCES					
Transfers in	\$ 9,012,983	\$ 64,470	\$ 9,077,453	\$ 9,062,533	\$ 14,920
Total other financing sources	<u>9,012,983</u>	<u>64,470</u>	<u>9,077,453</u>	<u>9,062,533</u>	<u>14,920</u>
Excess (deficiency) of revenue and other financing sources over (under) expenditures and other financing uses	(31,304)	-	(31,304)	24,665	(55,969)
Fund balance, July 1	31,304	-	31,304	31,304	-
Fund balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 55,969</u>	<u>\$ (55,969)</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2018

	<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>					
EXPENDITURES -					
CURRENT EXPENSE					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 502,019	\$ (59,000)	\$ 443,019	\$ 442,037	\$ 982
Grades 1-5	2,496,576	(68,661)	2,427,915	2,372,221	55,694
Grades 6-8	794,847	(74,000)	720,847	702,270	18,577
Total regular programs - instruction	<u>3,793,442</u>	<u>(201,661)</u>	<u>3,591,781</u>	<u>3,516,528</u>	<u>75,253</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	166,777	-	166,777	127,713	39,064
Other purchased services (400-500 series)	18,542	4,200	22,742	20,804	1,938
General supplies	91,969	(900)	91,069	77,364	13,705
Computers - instructional	25,000	(3,500)	21,500	15,667	5,833
Textbooks	76,159	(7,433)	68,726	48,866	19,860
Other objects	13,850	7,633	21,483	15,159	6,324
Miscellaneous expenditures	750	-	750	-	750
Total regular programs - undistributed instruction	<u>393,047</u>	<u>-</u>	<u>393,047</u>	<u>305,573</u>	<u>87,474</u>
Total regular programs	<u>4,186,489</u>	<u>(201,661)</u>	<u>3,984,828</u>	<u>3,822,101</u>	<u>162,727</u>
Learning/language disabilities:					
Salaries of teachers	124,436	31,694	156,130	156,130	-
Other salaries for instruction	40,765	3,071	43,836	41,984	1,852
Total learning/language disabilities	<u>165,201</u>	<u>34,765</u>	<u>199,966</u>	<u>198,114</u>	<u>1,852</u>
Resource room/resource center:					
Salaries of teachers	780,236	(37,274)	742,962	728,497	14,465
General supplies	1,500	-	1,500	1,423	77
Total resource room/resource center	<u>781,736</u>	<u>(37,274)</u>	<u>744,462</u>	<u>729,920</u>	<u>14,542</u>
Total special education - instruction	<u>946,937</u>	<u>(2,509)</u>	<u>944,428</u>	<u>928,034</u>	<u>16,394</u>
Bilingual education:					
Salaries of teachers	615,029	-	615,029	614,809	220
Other salaries for instruction	112,933	(30,960)	81,973	81,973	-
General supplies	2,082	-	2,082	954	1,128
Total bilingual education	<u>730,044</u>	<u>(30,960)</u>	<u>699,084</u>	<u>697,736</u>	<u>1,348</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	14,600	-	14,600	12,740	1,860
Total other instructional	<u>14,600</u>	<u>-</u>	<u>14,600</u>	<u>12,740</u>	<u>1,860</u>
Total - instruction	<u>5,878,070</u>	<u>(235,130)</u>	<u>5,642,940</u>	<u>5,460,611</u>	<u>182,329</u>
Attendance and social work services:					
Family/parent liaison salary	18,409	(15,000)	3,409	-	3,409
Total attendance and social work services	<u>18,409</u>	<u>(15,000)</u>	<u>3,409</u>	<u>-</u>	<u>3,409</u>
Health services:					
Salaries	107,691	(20,000)	87,691	42,432	45,259
Supplies and materials	5,000	-	5,000	3,831	1,169
Total health services	<u>112,691</u>	<u>(20,000)</u>	<u>92,691</u>	<u>46,263</u>	<u>46,428</u>
Other support services - students-regular:					
Salaries of other professional staff	231,214	(281)	230,933	228,019	2,914
Total other support services - students-regular	<u>231,214</u>	<u>(281)</u>	<u>230,933</u>	<u>228,019</u>	<u>2,914</u>
Educational media services/school library:					
Salaries	59,870	282	60,152	60,152	-
Supplies and materials	5,000	-	5,000	1,408	3,592
Total educational media services/school library	<u>64,870</u>	<u>282</u>	<u>65,152</u>	<u>61,560</u>	<u>3,592</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2018

	<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	\$ 283,877	\$ -	\$ 283,877	\$ 276,564	\$ 7,313
Salaries of secretarial and clerical assistants	132,161	-	132,161	121,407	10,754
Other salaries	2,000	-	2,000	-	2,000
Other purchased services (400-500 series)	50,448	-	50,448	32,365	18,083
Supplies and materials	10,238	-	10,238	9,786	452
Total support services - school administration	<u>478,724</u>	<u>-</u>	<u>478,724</u>	<u>440,122</u>	<u>38,602</u>
Security:					
Salaries	185,744	-	185,744	175,889	9,855
Total security	<u>185,744</u>	<u>-</u>	<u>185,744</u>	<u>175,889</u>	<u>9,855</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	9,000	-	9,000	6,209	2,791
Total student transportation services	<u>9,000</u>	<u>-</u>	<u>9,000</u>	<u>6,209</u>	<u>2,791</u>
Unallocated employee benefits:					
Social Security contribution	71,317	9,970	81,287	67,061	14,226
TPAF contribution - ERIP	45,824	17,641	63,465	24,636	38,829
Health benefits	1,456,972	50,302	1,507,274	1,507,274	-
Total unallocated employee benefits	<u>1,574,113</u>	<u>77,913</u>	<u>1,652,026</u>	<u>1,598,971</u>	<u>53,055</u>
Total undistributed expenditures	<u>2,674,765</u>	<u>42,914</u>	<u>2,717,679</u>	<u>2,557,033</u>	<u>160,646</u>
Total expenditures - current expense	<u>8,552,835</u>	<u>(192,216)</u>	<u>8,360,619</u>	<u>8,017,644</u>	<u>342,975</u>
Total expenditures	<u>8,552,835</u>	<u>(192,216)</u>	<u>8,360,619</u>	<u>8,017,644</u>	<u>342,975</u>
OTHER FINANCING SOURCES					
Transfers in	8,508,772	(192,216)	8,316,556	8,036,613	279,943
Total other financing sources	<u>8,508,772</u>	<u>(192,216)</u>	<u>8,316,556</u>	<u>8,036,613</u>	<u>279,943</u>
Excess (deficiency) of revenue and other financing sources over (under) expenditures and other financing uses	(44,063)	-	(44,063)	18,969	(63,032)
Fund balance, July 1	44,063	-	44,063	44,063	-
Fund balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 63,032</u>	<u>\$ (63,032)</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2018

	<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>					
EXPENDITURES -					
CURRENT EXPENSE					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 233,890	\$ (50,000)	\$ 183,890	\$ 181,047	\$ 2,843
Grades 1-5	1,057,960	79,239	1,137,199	1,063,405	73,794
Grades 6-8	684,128	(236,890)	447,238	445,311	1,927
Total regular programs - instruction	<u>1,975,978</u>	<u>(207,651)</u>	<u>1,768,327</u>	<u>1,689,763</u>	<u>78,564</u>
Regular programs - undistributed instruction:					
Other purchased services (400-500 series)	5,552	3,500	9,052	8,614	438
General supplies	42,855	(3,500)	39,355	33,503	5,852
Computers - instructional	4,000	20,000	24,000	23,924	76
Textbooks	1,700	-	1,700	899	801
Other objects	3,012	-	3,012	1,696	1,316
Miscellaneous expenditures	750	-	750	-	750
Total regular programs - undistributed instruction	<u>57,869</u>	<u>20,000</u>	<u>77,869</u>	<u>68,636</u>	<u>9,233</u>
Total regular programs	<u>2,033,847</u>	<u>(187,651)</u>	<u>1,846,196</u>	<u>1,758,399</u>	<u>87,797</u>
Special education:					
Cognitive - mild:					
General supplies	800	-	800	-	800
Total cognitive - mild	<u>800</u>	<u>-</u>	<u>800</u>	<u>-</u>	<u>800</u>
Learning/language disabilities:					
Salaries of teachers	70,543	3,956	74,499	74,499	-
Other salaries for instruction	44,087	-	44,087	44,079	8
Total learning/language disabilities	<u>114,630</u>	<u>3,956</u>	<u>118,586</u>	<u>118,578</u>	<u>8</u>
Resource room/resource center:					
Salaries of teachers	580,191	101,225	681,416	674,800	6,616
General supplies	1,000	-	1,000	678	322
Total resource room/resource center	<u>581,191</u>	<u>101,225</u>	<u>682,416</u>	<u>675,478</u>	<u>6,938</u>
Total special education - instruction	<u>696,621</u>	<u>105,181</u>	<u>801,802</u>	<u>794,056</u>	<u>7,746</u>
Bilingual education:					
Salaries of teachers	-	758,198	758,198	614,599	143,599
Other salaries for instruction	-	82,500	82,500	73,250	9,250
General supplies	-	21,600	21,600	16,483	5,117
Total bilingual education	<u>-</u>	<u>862,298</u>	<u>862,298</u>	<u>704,332</u>	<u>157,966</u>
Total - instruction	<u>2,730,468</u>	<u>779,828</u>	<u>3,510,296</u>	<u>3,256,787</u>	<u>253,509</u>
Attendance and social work services:					
Family/parent liaison salary	41,318	-	41,318	40,557	761
Total attendance and social work services	<u>41,318</u>	<u>-</u>	<u>41,318</u>	<u>40,557</u>	<u>761</u>
Health services:					
Salaries	105,325	-	105,325	92,703	12,622
Supplies and materials	800	-	800	799	1
Total health services	<u>106,125</u>	<u>-</u>	<u>106,125</u>	<u>93,502</u>	<u>12,623</u>
Other support services - students-regular:					
Salaries of other professional staff	117,091	-	117,091	110,477	6,614
Supplies and materials	531	(500)	31	-	31
Total other support services - students-regular	<u>117,622</u>	<u>(500)</u>	<u>117,122</u>	<u>110,477</u>	<u>6,645</u>
Educational media services/school library:					
Salaries	111,391	-	111,391	107,542	3,849
Other salaries for instruction	39,918	-	39,918	39,914	4
Supplies and materials	4,875	-	4,875	4,797	78
Total educational media services/school library	<u>156,184</u>	<u>-</u>	<u>156,184</u>	<u>152,253</u>	<u>3,931</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2018

	<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	\$ 312,087	\$ (24,180)	\$ 287,907	\$ 177,862	\$ 110,045
Salaries of secretarial and clerical assistants	108,829	4,521	113,350	113,350	-
Other salaries	2,600	-	2,600	-	2,600
Other purchased services (400-500 series)	27,189	(1)	27,188	26,762	426
Supplies and materials	2,000	-	2,000	1,933	67
Total support services - school administration	<u>452,705</u>	<u>(19,660)</u>	<u>433,045</u>	<u>319,907</u>	<u>113,138</u>
Security:					
Salaries	117,672	-	117,672	106,056	11,616
Total security	<u>117,672</u>	<u>-</u>	<u>117,672</u>	<u>106,056</u>	<u>11,616</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	2,927	500	3,427	2,883	544
Total student transportation services	<u>2,927</u>	<u>500</u>	<u>3,427</u>	<u>2,883</u>	<u>544</u>
Unallocated employee benefits:					
Social Security contribution	35,102	18,671	53,773	31,640	22,133
TPAF contribution - ERIP	16,967	8,108	25,075	9,115	15,960
Health benefits	832,812	208,724	1,041,536	1,026,054	15,482
Total unallocated employee benefits	<u>884,881</u>	<u>235,503</u>	<u>1,120,384</u>	<u>1,066,809</u>	<u>53,575</u>
Total undistributed expenditures	<u>1,879,434</u>	<u>215,843</u>	<u>2,095,277</u>	<u>1,892,444</u>	<u>202,833</u>
Total expenditures - current expense	<u>4,609,902</u>	<u>995,671</u>	<u>5,605,573</u>	<u>5,149,231</u>	<u>456,342</u>
Total expenditures	<u>4,609,902</u>	<u>995,671</u>	<u>5,605,573</u>	<u>5,149,231</u>	<u>456,342</u>
OTHER FINANCING SOURCES					
Transfers in	4,593,581	995,671	5,589,252	5,158,470	430,782
Total other financing sources	<u>4,593,581</u>	<u>995,671</u>	<u>5,589,252</u>	<u>5,158,470</u>	<u>430,782</u>
Excess (deficiency) of revenue and other financing sources over (under) expenditures and other financing uses	(16,321)	-	(16,321)	9,239	(25,560)
Fund balance, July 1	16,321	-	16,321	16,321	-
Fund balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 25,560</u>	<u>\$ (25,560)</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2018

	<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>					
EXPENDITURES -					
CURRENT EXPENSE					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 165,360	\$ 4,955	\$ 170,315	\$ 170,315	\$ -
Grades 1-5	2,081,187	3,279	2,084,466	2,084,000	466
Grades 6-8	309,430	(120,518)	188,912	170,662	18,250
Total regular programs - instruction	<u>2,555,977</u>	<u>(112,284)</u>	<u>2,443,693</u>	<u>2,424,977</u>	<u>18,716</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	83,530	2,429	85,959	85,958	1
Other purchased services (400-500 series)	7,000	2,200	9,200	8,261	939
General supplies	123,172	(58,900)	64,272	22,545	41,727
Computers - instructional	7,147	(6,850)	297	-	297
Other objects	8,800	-	8,800	4,141	4,659
Miscellaneous expenditures	1,500	-	1,500	-	1,500
Total regular programs - undistributed instruction	<u>231,149</u>	<u>(61,121)</u>	<u>170,028</u>	<u>120,905</u>	<u>49,123</u>
Total regular programs	<u>2,787,126</u>	<u>(173,405)</u>	<u>2,613,721</u>	<u>2,545,882</u>	<u>67,839</u>
Resource room/resource center:					
Salaries of teachers	880,879	(108,304)	772,575	771,619	956
Total resource room/resource center	<u>880,879</u>	<u>(108,304)</u>	<u>772,575</u>	<u>771,619</u>	<u>956</u>
Autism:					
Salaries of teachers	360,894	83,247	444,141	444,141	-
Other salaries for instruction	125,052	93,156	218,208	218,208	-
Total autism	<u>485,946</u>	<u>176,403</u>	<u>662,349</u>	<u>662,349</u>	<u>-</u>
Total special education - instruction	<u>1,366,825</u>	<u>68,099</u>	<u>1,434,924</u>	<u>1,433,968</u>	<u>956</u>
Bilingual education:					
Salaries of teachers	874,121	(703,992)	170,129	170,129	-
Other salaries for instruction	39,918	(36,002)	3,916	3,916	-
Total bilingual education	<u>914,039</u>	<u>(739,994)</u>	<u>174,045</u>	<u>174,045</u>	<u>-</u>
Total - instruction	<u>5,067,990</u>	<u>(845,300)</u>	<u>4,222,690</u>	<u>4,153,895</u>	<u>68,795</u>
Attendance and social work services:					
Family/parent liaison salary	27,246	(18,636)	8,610	8,575	35
Supplies and materials	400	-	400	302	98
Total attendance and social work services	<u>27,646</u>	<u>(18,636)</u>	<u>9,010</u>	<u>8,877</u>	<u>133</u>
Health services:					
Salaries	105,325	(2,061)	103,264	103,264	-
Supplies and materials	1,500	(1,500)	-	-	-
Total health services	<u>106,825</u>	<u>(3,561)</u>	<u>103,264</u>	<u>103,264</u>	<u>-</u>
Other support services - students-regular:					
Salaries of other professional staff	59,042	-	59,042	58,992	50
Supplies and materials	995	-	995	-	995
Total other support services - students-regular	<u>60,037</u>	<u>-</u>	<u>60,037</u>	<u>58,992</u>	<u>1,045</u>
Educational media services/school library:					
Salaries	113,091	(2,000)	111,091	110,926	165
Supplies and materials	1,100	-	1,100	1,026	74
Total educational media services/school library	<u>114,191</u>	<u>(2,000)</u>	<u>112,191</u>	<u>111,952</u>	<u>239</u>
Instruction staff training services:					
Other purchased professional services - educational	34,536	(2,200)	32,336	-	32,336
Total instruction staff training services	<u>34,536</u>	<u>(2,200)</u>	<u>32,336</u>	<u>-</u>	<u>32,336</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2018

	<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	\$ 295,114	\$ (3,860)	\$ 291,254	\$ 290,282	\$ 972
Salaries of secretarial and clerical assistants	37,666	(12,140)	25,526	24,023	1,503
Other salaries	2,760	-	2,760	2,633	127
Other purchased services (400-500 series)	1,500	-	1,500	199	1,301
Supplies and materials	10,011	-	10,011	7,590	2,421
Total support services - school administration	<u>347,051</u>	<u>(16,000)</u>	<u>331,051</u>	<u>324,727</u>	<u>6,324</u>
Security:					
Salaries	134,321	(12,692)	121,629	121,629	-
Total security	<u>134,321</u>	<u>(12,692)</u>	<u>121,629</u>	<u>121,629</u>	<u>-</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	10,000	-	10,000	3,588	6,412
Total student transportation services	<u>10,000</u>	<u>-</u>	<u>10,000</u>	<u>3,588</u>	<u>6,412</u>
Unallocated employee benefits:					
Social Security contribution	47,521	13,601	61,122	53,548	7,574
TPAF contribution - ERIP	24,346	9,236	33,582	12,989	20,593
Health benefits	1,255,522	(169,157)	1,086,365	1,086,364	1
Total unallocated employee benefits	<u>1,327,389</u>	<u>(146,320)</u>	<u>1,181,069</u>	<u>1,152,901</u>	<u>28,168</u>
Total undistributed expenditures	<u>2,161,996</u>	<u>(201,409)</u>	<u>1,960,587</u>	<u>1,885,930</u>	<u>74,657</u>
Total expenditures - current expense	<u>7,229,986</u>	<u>(1,046,709)</u>	<u>6,183,277</u>	<u>6,039,825</u>	<u>143,452</u>
CAPITAL OUTLAY					
Equipment:					
Grades 1 - 5	-	12,450	12,450	-	12,450
Total equipment	<u>-</u>	<u>12,450</u>	<u>12,450</u>	<u>-</u>	<u>12,450</u>
Total capital outlay	<u>-</u>	<u>12,450</u>	<u>12,450</u>	<u>-</u>	<u>12,450</u>
Total expenditures	<u>7,229,986</u>	<u>(1,034,259)</u>	<u>6,195,727</u>	<u>6,039,825</u>	<u>155,902</u>
OTHER FINANCING SOURCES					
Transfers in	7,190,813	(1,034,259)	6,156,554	6,045,591	110,963
Total other financing sources	<u>7,190,813</u>	<u>(1,034,259)</u>	<u>6,156,554</u>	<u>6,045,591</u>	<u>110,963</u>
Excess (deficiency) of revenue and other financing sources over (under) expenditures and other financing uses	(39,173)	-	(39,173)	5,766	(44,939)
Fund balance, July 1	39,173	-	39,173	39,173	-
Fund balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 44,939</u>	<u>\$ (44,939)</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2018

	<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>					
EXPENDITURES -					
CURRENT EXPENSE					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 377,003	\$ (54,656)	\$ 322,347	\$ 319,059	\$ 3,288
Grades 1-5	2,925,418	(13,658)	2,911,760	2,779,770	131,990
Grades 6-8	559,092	128,485	687,577	650,593	36,984
Total regular programs - instruction	<u>3,861,513</u>	<u>60,171</u>	<u>3,921,684</u>	<u>3,749,422</u>	<u>172,262</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	203,182	(72,148)	131,034	83,968	47,066
Other purchased services (400-500 series)	6,016	10,671	16,687	16,635	52
General supplies	163,575	(39,180)	124,395	97,614	26,781
Computers - instructional	25,000	(2,788)	22,212	21,606	606
Textbooks	3,224	-	3,224	2,236	988
Other objects	8,200	(2,305)	5,895	4,999	896
Miscellaneous expenditures	1,500	-	1,500	-	1,500
Total regular programs - undistributed instruction	<u>410,697</u>	<u>(105,750)</u>	<u>304,947</u>	<u>227,058</u>	<u>77,889</u>
Total regular programs	<u>4,272,210</u>	<u>(45,579)</u>	<u>4,226,631</u>	<u>3,976,480</u>	<u>250,151</u>
Special education:					
Cognitive - mild:					
General supplies	500	(35)	465	465	-
Total cognitive - mild	<u>500</u>	<u>(35)</u>	<u>465</u>	<u>465</u>	<u>-</u>
Learning/language disabilities:					
Salaries of teachers	288,506	(7,783)	280,723	280,723	-
Other salaries for instruction	122,302	54,288	176,590	170,813	5,777
General supplies	500	-	500	350	150
Total learning/language disabilities	<u>411,308</u>	<u>46,505</u>	<u>457,813</u>	<u>451,886</u>	<u>5,927</u>
Behavioral disabilities:					
Salaries of teachers	60,180	(32,497)	27,683	-	27,683
Other salaries for instruction	36,450	1,057	37,507	37,507	-
General supplies	500	-	500	486	14
Total behavioral disabilities	<u>97,130</u>	<u>(31,440)</u>	<u>65,690</u>	<u>37,993</u>	<u>27,697</u>
Resource room/resource center:					
Salaries of teachers	1,598,622	(92,672)	1,505,950	1,454,567	51,383
Other salaries for instruction	37,450	1,320	38,770	38,769	1
General supplies	1,500	-	1,500	1,474	26
Total resource room/resource center	<u>1,637,572</u>	<u>(91,352)</u>	<u>1,546,220</u>	<u>1,494,810</u>	<u>51,410</u>
Autism:					
Salaries of teachers	467,601	7,341	474,942	474,942	-
Other salaries for instruction	316,782	35,074	351,856	351,856	-
General supplies	3,500	-	3,500	3,463	37
Total autism	<u>787,883</u>	<u>42,415</u>	<u>830,298</u>	<u>830,261</u>	<u>37</u>
Total special education - instruction	<u>2,934,393</u>	<u>(33,907)</u>	<u>2,900,486</u>	<u>2,815,415</u>	<u>85,071</u>
Total - instruction	<u>7,206,603</u>	<u>(79,486)</u>	<u>7,127,117</u>	<u>6,791,895</u>	<u>335,222</u>
Attendance and social work services:					
Family/parent liaison salary	37,176	1,207	38,383	38,383	-
Total attendance and social work services	<u>37,176</u>	<u>1,207</u>	<u>38,383</u>	<u>38,383</u>	<u>-</u>
Health services:					
Salaries	108,691	(71,388)	37,303	37,303	-
Supplies and materials	2,000	-	2,000	2,000	-
Total health services	<u>110,691</u>	<u>(71,388)</u>	<u>39,303</u>	<u>39,303</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, 2018

	<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	\$ 181,526	\$ (57,253)	\$ 124,273	\$ 124,273	\$ -
Supplies and materials	1,000	-	1,000	738	262
Total other support services - students-regular	<u>182,526</u>	<u>(57,253)</u>	<u>125,273</u>	<u>125,011</u>	<u>262</u>
Educational media services/school library:					
Salaries	73,909	7,157	81,066	81,066	-
Supplies and materials	9,500	-	9,500	2,965	6,535
Total educational media services/school library	<u>83,409</u>	<u>7,157</u>	<u>90,566</u>	<u>84,031</u>	<u>6,535</u>
Instruction staff training services:					
Other purchased services (400-500 series)	500	(500)	-	-	-
Supplies and materials	750	-	750	288	462
Total instruction staff training services	<u>1,250</u>	<u>(500)</u>	<u>750</u>	<u>288</u>	<u>462</u>
Support services - school administration:					
Salaries of principals/assistant principals	396,135	(4,427)	391,708	391,708	-
Salaries of secretarial and clerical assistants	136,335	(6,328)	130,007	130,007	-
Other salaries	5,982	(2,668)	3,314	3,314	-
Other purchased services (400-500 series)	29,110	(582)	28,528	28,208	320
Supplies and materials	3,500	(1)	3,499	2,381	1,118
Computers	2,500	-	2,500	2,247	253
Other objects	900	-	900	-	900
Total support services - school administration	<u>574,462</u>	<u>(14,006)</u>	<u>560,456</u>	<u>557,865</u>	<u>2,591</u>
Security:					
Salaries	278,292	(46,168)	232,124	232,124	-
Total security	<u>278,292</u>	<u>(46,168)</u>	<u>232,124</u>	<u>232,124</u>	<u>-</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	8,600	(79)	8,521	5,299	3,222
Total student transportation services	<u>8,600</u>	<u>(79)</u>	<u>8,521</u>	<u>5,299</u>	<u>3,222</u>
Unallocated employee benefits:					
Social Security contribution	112,100	17,105	129,205	114,708	14,497
TPAF contribution - ERIP	47,923	18,488	66,411	25,683	40,728
Health benefits	1,913,122	152,775	2,065,897	2,005,436	60,461
Total unallocated employee benefits	<u>2,073,145</u>	<u>188,368</u>	<u>2,261,513</u>	<u>2,145,827</u>	<u>115,686</u>
Total undistributed expenditures	<u>3,349,551</u>	<u>7,338</u>	<u>3,356,889</u>	<u>3,228,131</u>	<u>128,758</u>
Total expenditures - current expense	<u>10,556,154</u>	<u>(72,148)</u>	<u>10,484,006</u>	<u>10,020,026</u>	<u>463,980</u>
Total expenditures	<u>10,556,154</u>	<u>(72,148)</u>	<u>10,484,006</u>	<u>10,020,026</u>	<u>463,980</u>
OTHER FINANCING SOURCES					
Transfers in	10,498,582	(72,148)	10,426,434	10,030,737	395,697
Total other financing sources	<u>10,498,582</u>	<u>(72,148)</u>	<u>10,426,434</u>	<u>10,030,737</u>	<u>395,697</u>
Excess (deficiency) of revenue and other financing sources over (under) expenditures and other financing uses	(57,572)	-	(57,572)	10,711	(68,283)
Fund balance, July 1	57,572	-	57,572	57,572	-
Fund balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 68,283</u>	<u>\$ (68,283)</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2018

	<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>					
EXPENDITURES -					
CURRENT EXPENSE					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 349,715	\$ (64,505)	\$ 285,210	\$ 285,210	\$ -
Grades 1-5	1,573,061	10,336	1,583,397	1,582,939	458
Total regular programs - instruction	<u>1,922,776</u>	<u>(54,169)</u>	<u>1,868,607</u>	<u>1,868,149</u>	<u>458</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	192,361	(3,250)	189,111	187,832	1,279
Other purchased services (400-500 series)	51,425	(8,113)	43,312	26,828	16,484
General supplies	51,378	36,838	88,216	86,708	1,508
Computers - instructional	40,000	(31,224)	8,776	8,766	10
Other objects	4,325	1,907	6,232	3,952	2,280
Miscellaneous expenditures	632	-	632	-	632
Total regular programs - undistributed instruction	<u>346,621</u>	<u>(10,342)</u>	<u>336,279</u>	<u>314,086</u>	<u>22,193</u>
Total regular programs	<u>2,269,397</u>	<u>(64,511)</u>	<u>2,204,886</u>	<u>2,182,235</u>	<u>22,651</u>
Resource room/resource center:					
Salaries of teachers	376,334	15,075	391,409	391,409	-
Total resource room/resource center	<u>376,334</u>	<u>15,075</u>	<u>391,409</u>	<u>391,409</u>	<u>-</u>
Total special education - instruction	<u>376,334</u>	<u>15,075</u>	<u>391,409</u>	<u>391,409</u>	<u>-</u>
Bilingual education:					
Salaries of teachers	110,539	(10,095)	100,444	13,280	87,164
Total bilingual education	<u>110,539</u>	<u>(10,095)</u>	<u>100,444</u>	<u>13,280</u>	<u>87,164</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	5,440	-	5,440	4,710	730
Total other instructional	<u>5,440</u>	<u>-</u>	<u>5,440</u>	<u>4,710</u>	<u>730</u>
Total - instruction	<u>2,761,710</u>	<u>(59,531)</u>	<u>2,702,179</u>	<u>2,591,634</u>	<u>110,545</u>
Attendance and social work services:					
Family/parent liaison salary	39,918	(4)	39,914	39,914	-
Total attendance and social work services	<u>39,918</u>	<u>(4)</u>	<u>39,914</u>	<u>39,914</u>	<u>-</u>
Health services:					
Salaries	108,691	(2,144)	106,547	106,547	-
Supplies and materials	2,000	(459)	1,541	1,541	-
Total health services	<u>110,691</u>	<u>(2,603)</u>	<u>108,088</u>	<u>108,088</u>	<u>-</u>
Other support services - students-regular:					
Salaries of other professional staff	112,057	(1,580)	110,477	110,477	-
Total other support services - students-regular	<u>112,057</u>	<u>(1,580)</u>	<u>110,477</u>	<u>110,477</u>	<u>-</u>
Educational media services/school library:					
Salaries	59,870	(14,392)	45,478	45,478	-
Total educational media services/school library	<u>59,870</u>	<u>(14,392)</u>	<u>45,478</u>	<u>45,478</u>	<u>-</u>
Support services - school administration:					
Salaries of principals/assistant principals	156,987	(2,487)	154,500	154,500	-
Salaries of secretarial and clerical assistants	97,429	(3,090)	94,339	94,339	-
Other salaries	3,170	-	3,170	3,170	-
Travel	-	655	655	328	327
Other objects	1,000	(702)	298	298	-
Total support services - school administration	<u>258,586</u>	<u>(5,624)</u>	<u>252,962</u>	<u>252,635</u>	<u>327</u>
Security:					
Salaries	78,448	(766)	77,682	77,682	-
Total security	<u>78,448</u>	<u>(766)</u>	<u>77,682</u>	<u>77,682</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, 2018

	<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>					
Student transportation services:					
Contracted services -					
(other than between home and school) - vendors	\$ 5,000	\$ 506	\$ 5,506	\$ 3,996	\$ 1,510
Total student transportation services	<u>5,000</u>	<u>506</u>	<u>5,506</u>	<u>3,996</u>	<u>1,510</u>
Unallocated employee benefits:					
Social Security contribution	33,088	13,271	46,359	46,168	191
Health benefits	707,025	64,107	771,132	771,132	-
Total unallocated employee benefits	<u>740,113</u>	<u>77,378</u>	<u>817,491</u>	<u>817,300</u>	<u>191</u>
Total undistributed expenditures	<u>1,404,683</u>	<u>52,915</u>	<u>1,457,598</u>	<u>1,455,570</u>	<u>2,028</u>
Total expenditures - current expense	<u>4,166,393</u>	<u>(6,616)</u>	<u>4,159,777</u>	<u>4,047,204</u>	<u>112,573</u>
CAPITAL OUTLAY					
Equipment:					
Grades 1 - 5	11,000	6,616	17,616	17,616	-
Total equipment	<u>11,000</u>	<u>6,616</u>	<u>17,616</u>	<u>17,616</u>	<u>-</u>
Total capital outlay	<u>11,000</u>	<u>6,616</u>	<u>17,616</u>	<u>17,616</u>	<u>-</u>
Total expenditures	<u>4,177,393</u>	<u>-</u>	<u>4,177,393</u>	<u>4,064,820</u>	<u>112,573</u>
OTHER FINANCING SOURCES					
Transfers in	4,160,862	-	4,160,862	4,052,866	107,996
Total other financing sources	<u>4,160,862</u>	<u>-</u>	<u>4,160,862</u>	<u>4,052,866</u>	<u>107,996</u>
Excess (deficiency) of revenue and other financing sources over (under) expenditures and other financing uses	(16,531)	-	(16,531)	(11,954)	(4,577)
Fund balance, July 1	16,531	-	16,531	16,531	-
Fund balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,577</u>	<u>\$ (4,577)</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2018

	<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>					
EXPENDITURES -					
CURRENT EXPENSE					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 354,193	\$ 19,789	\$ 373,982	\$ 373,982	\$ -
Grades 1-5	2,877,048	180,136	3,057,184	3,038,368	18,816
Grades 6-8	1,356,271	31,437	1,387,708	1,362,863	24,845
Total regular programs - instruction	<u>4,587,512</u>	<u>231,362</u>	<u>4,818,874</u>	<u>4,775,213</u>	<u>43,661</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	242,435	(2,657)	239,778	239,778	-
Other purchased services (400-500 series)	42,588	40,000	82,588	77,913	4,675
General supplies	96,025	82,645	178,670	165,154	13,516
Textbooks	11,000	26,966	37,966	37,966	-
Other objects	10,000	16,944	26,944	18,207	8,737
Miscellaneous expenditures	875	-	875	-	875
Total regular programs - undistributed instruction	<u>528,830</u>	<u>37,991</u>	<u>566,821</u>	<u>539,018</u>	<u>27,803</u>
Total regular programs	<u>5,116,342</u>	<u>269,353</u>	<u>5,385,695</u>	<u>5,314,231</u>	<u>71,464</u>
Learning/language disabilities:					
Salaries of teachers	244,780	6,662	251,442	251,442	-
Other salaries for instruction	163,548	2,924	166,472	166,472	-
Total learning/language disabilities	<u>408,328</u>	<u>9,586</u>	<u>417,914</u>	<u>417,914</u>	<u>-</u>
Resource room/resource center:					
Salaries of teachers	1,089,767	(70,615)	1,019,152	1,019,152	-
Total resource room/resource center	<u>1,089,767</u>	<u>(70,615)</u>	<u>1,019,152</u>	<u>1,019,152</u>	<u>-</u>
Total special education - instruction	<u>1,498,095</u>	<u>(61,029)</u>	<u>1,437,066</u>	<u>1,437,066</u>	<u>-</u>
Bilingual education:					
Salaries of teachers	876,348	63,365	939,713	939,713	-
Total bilingual education	<u>876,348</u>	<u>63,365</u>	<u>939,713</u>	<u>939,713</u>	<u>-</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	-	1,813	1,813	1,813	-
Total other instructional	<u>-</u>	<u>1,813</u>	<u>1,813</u>	<u>1,813</u>	<u>-</u>
Total - instruction	<u>7,490,785</u>	<u>273,502</u>	<u>7,764,287</u>	<u>7,692,823</u>	<u>71,464</u>
Attendance and social work services:					
Family/parent liaison salary	30,273	677	30,950	30,949	1
Total attendance and social work services	<u>30,273</u>	<u>677</u>	<u>30,950</u>	<u>30,949</u>	<u>1</u>
Health services:					
Salaries	104,325	(2,000)	102,325	102,269	56
Supplies and materials	1,815	767	2,582	2,418	164
Total health services	<u>106,140</u>	<u>(1,233)</u>	<u>104,907</u>	<u>104,687</u>	<u>220</u>
Other support services - students-regular:					
Salaries of other professional staff	270,622	(54,793)	215,829	215,398	431
Supplies and materials	2,075	(62)	2,013	1,996	17
Total other support services - students-regular	<u>272,697</u>	<u>(54,855)</u>	<u>217,842</u>	<u>217,394</u>	<u>448</u>
Educational media services/school library:					
Salaries	112,057	(2,226)	109,831	109,831	-
Supplies and materials	34,045	-	34,045	25,814	8,231
Total educational media services/school library	<u>146,102</u>	<u>(2,226)</u>	<u>143,876</u>	<u>135,645</u>	<u>8,231</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2018

	<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	\$ (40,000)	\$ -	\$ -	\$ -
Other purchased services (400-500 series)	1,000	(553)	447	149	298
Total instruction staff training services	<u>41,000</u>	<u>(40,553)</u>	<u>447</u>	<u>149</u>	<u>298</u>
Support services - school administration:					
Salaries of principals/assistant principals	411,118	-	411,118	404,747	6,371
Salaries of secretarial and clerical assistants	250,138	(39,800)	210,338	210,338	-
Other salaries	3,500	-	3,500	-	3,500
Supplies and materials	8,000	8,659	16,659	5,413	11,246
Other objects	3,000	(958)	2,042	2,041	1
Total support services - school administration	<u>676,256</u>	<u>(32,599)</u>	<u>643,657</u>	<u>622,539</u>	<u>21,118</u>
Security:					
Salaries	187,614	(3,786)	183,828	183,828	-
General supplies	2,000	-	2,000	-	2,000
Total security	<u>189,614</u>	<u>(3,786)</u>	<u>185,828</u>	<u>183,828</u>	<u>2,000</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	10,000	-	10,000	9,303	697
Total student transportation services	<u>10,000</u>	<u>-</u>	<u>10,000</u>	<u>9,303</u>	<u>697</u>
Unallocated employee benefits:					
Social Security contribution	99,215	24,646	123,861	104,633	19,228
TPAF contribution - ERIP	64,176	27,073	91,249	34,352	56,897
Health benefits	2,218,681	36,934	2,255,615	2,255,615	-
Total unallocated employee benefits	<u>2,382,072</u>	<u>88,653</u>	<u>2,470,725</u>	<u>2,394,600</u>	<u>76,125</u>
Total undistributed expenditures	<u>3,854,154</u>	<u>(45,922)</u>	<u>3,808,232</u>	<u>3,699,094</u>	<u>109,138</u>
Total expenditures - current expense	<u>11,344,939</u>	<u>227,580</u>	<u>11,572,519</u>	<u>11,391,917</u>	<u>180,602</u>
Total expenditures	<u>11,352,939</u>	<u>219,580</u>	<u>11,572,519</u>	<u>11,391,917</u>	<u>180,602</u>
OTHER FINANCING SOURCES					
Transfers in	11,296,736	219,580	11,516,316	11,418,341	97,975
Total other financing sources	<u>11,296,736</u>	<u>219,580</u>	<u>11,516,316</u>	<u>11,418,341</u>	<u>97,975</u>
Excess (deficiency) of revenue and other financing sources over (under) expenditures and other financing uses	(56,203)	-	(56,203)	26,424	(82,627)
Fund balance, July 1	56,203	-	56,203	56,203	-
Fund balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 82,627</u>	<u>\$ (82,627)</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2018

	<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>					
EXPENDITURES -					
CURRENT EXPENSE					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 323,818	\$ 6,615	\$ 330,433	\$ 330,433	\$ -
Grades 1-5	2,237,264	37,498	2,274,762	2,274,761	1
Total regular programs - instruction	<u>2,561,082</u>	<u>44,113</u>	<u>2,605,195</u>	<u>2,605,194</u>	<u>1</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	81,465	2,498	83,963	83,963	-
Other purchased services (400-500 series)	8,000	7,000	15,000	14,950	50
General supplies	77,297	(6,910)	70,387	54,269	16,118
Computers - instructional	20,000	(3)	19,997	19,997	-
Textbooks	24,053	(4,800)	19,253	19,200	53
Other objects	9,114	(1,534)	7,580	3,058	4,522
Miscellaneous expenditures	1,500	-	1,500	-	1,500
Total regular programs - undistributed instruction	<u>221,429</u>	<u>(3,749)</u>	<u>217,680</u>	<u>195,437</u>	<u>22,243</u>
Total regular programs	<u>2,782,511</u>	<u>40,364</u>	<u>2,822,875</u>	<u>2,800,631</u>	<u>22,244</u>
Learning/language disabilities:					
Salaries of teachers	175,868	1,722	177,590	177,417	173
Other salaries for instruction	38,450	1,222	39,672	39,672	-
General supplies	500	(39)	461	461	-
Total learning/language disabilities	<u>214,818</u>	<u>2,905</u>	<u>217,723</u>	<u>217,550</u>	<u>173</u>
Behavioral disabilities:					
General supplies	500	-	500	500	-
Total behavioral disabilities	<u>500</u>	<u>-</u>	<u>500</u>	<u>500</u>	<u>-</u>
Resource room/resource center:					
Salaries of teachers	646,764	(45,519)	601,245	601,245	-
Other salaries for instruction	43,437	(43,437)	-	-	-
General supplies	500	-	500	500	-
Total resource room/resource center	<u>690,701</u>	<u>(88,956)</u>	<u>601,745</u>	<u>601,745</u>	<u>-</u>
Total special education - instruction	<u>906,019</u>	<u>(86,051)</u>	<u>819,968</u>	<u>819,795</u>	<u>173</u>
Total - instruction	<u>3,688,530</u>	<u>(45,687)</u>	<u>3,642,843</u>	<u>3,620,426</u>	<u>22,417</u>
Attendance and social work services:					
Family/parent liaison salary	32,543	1,833	34,376	34,376	-
Total attendance and social work services	<u>32,543</u>	<u>1,833</u>	<u>34,376</u>	<u>34,376</u>	<u>-</u>
Health services:					
Salaries	106,325	(1,500)	104,825	104,259	566
Supplies and materials	1,000	(314)	686	686	-
Total health services	<u>107,325</u>	<u>(1,814)</u>	<u>105,511</u>	<u>104,945</u>	<u>566</u>
Other support services - students-regular:					
Salaries of other professional staff	117,091	(1,000)	116,091	115,552	539
Total other support services - students-regular	<u>117,091</u>	<u>(1,000)</u>	<u>116,091</u>	<u>115,552</u>	<u>539</u>
Educational media services/school library:					
Salaries	73,909	7,157	81,066	81,066	-
Other purchased services (400-500 series)	25,000	-	25,000	23,980	1,020
Supplies and materials	3,004	(2,489)	515	511	4
Total educational media services/school library	<u>101,913</u>	<u>4,668</u>	<u>106,581</u>	<u>105,557</u>	<u>1,024</u>
Instruction staff training services:					
Other purchased professional services - educational	6,500	-	6,500	-	6,500
Total instruction staff training services	<u>6,500</u>	<u>-</u>	<u>6,500</u>	<u>-</u>	<u>6,500</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2018

	<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	\$ 253,354	\$ (2,015)	\$ 251,339	\$ 251,339	\$ -
Salaries of secretarial and clerical assistants	124,792	(17,488)	107,304	107,304	-
Other purchased services (400-500 series)	515	-	515	515	-
Supplies and materials	2,000	(592)	1,408	1,408	-
Total support services - school administration	<u>380,661</u>	<u>(20,095)</u>	<u>360,566</u>	<u>360,566</u>	<u>-</u>
Security:					
Salaries	118,172	57,469	175,641	175,640	1
Total security	<u>118,172</u>	<u>57,469</u>	<u>175,641</u>	<u>175,640</u>	<u>1</u>
Student transportation services:					
Contracted services -					
(other than between home and school) - vendors	8,500	-	8,500	3,720	4,780
Total student transportation services	<u>8,500</u>	<u>-</u>	<u>8,500</u>	<u>3,720</u>	<u>4,780</u>
Unallocated employee benefits:					
Social Security contribution	50,229	10,401	60,630	50,982	9,648
TPAF contribution - ERIP	29,560	13,783	43,343	15,931	27,412
Health benefits	975,942	(19,558)	956,384	956,384	-
Total unallocated employee benefits	<u>1,055,731</u>	<u>4,626</u>	<u>1,060,357</u>	<u>1,023,297</u>	<u>37,060</u>
Total undistributed expenditures	<u>1,928,436</u>	<u>45,687</u>	<u>1,974,123</u>	<u>1,923,653</u>	<u>50,470</u>
Total expenditures - current expense	<u>5,616,966</u>	<u>-</u>	<u>5,616,966</u>	<u>5,544,079</u>	<u>72,887</u>
Total expenditures	<u>5,616,966</u>	<u>-</u>	<u>5,616,966</u>	<u>5,544,079</u>	<u>72,887</u>
OTHER FINANCING SOURCES					
Transfers in	5,583,433	-	5,583,433	5,553,666	29,767
Total other financing sources	<u>5,583,433</u>	<u>-</u>	<u>5,583,433</u>	<u>5,553,666</u>	<u>29,767</u>
Excess (deficiency) of revenue and other financing sources over (under) expenditures and other financing uses	(33,533)	-	(33,533)	9,587	(43,120)
Fund balance, July 1	33,533	-	33,533	33,533	-
Fund balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 43,120</u>	<u>\$ (43,120)</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2018

	<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>					
EXPENDITURES -					
CURRENT EXPENSE					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 327,302	\$ (46,500)	\$ 280,802	\$ 280,537	\$ 265
Grades 1-5	2,332,224	(133,831)	2,198,393	2,190,455	7,938
Total regular programs - instruction	<u>2,659,526</u>	<u>(180,331)</u>	<u>2,479,195</u>	<u>2,470,992</u>	<u>8,203</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	41,318	41,973	83,291	83,291	-
Purchased professional - educational services	46,286	-	46,286	39,999	6,287
Other purchased services (400-500 series)	12,469	1,905	14,374	14,373	1
General supplies	52,747	9,919	62,666	60,014	2,652
Computers - instructional	-	15,511	15,511	14,609	902
Textbooks	534	-	534	417	117
Other objects	11,250	(4,525)	6,725	6,475	250
Miscellaneous expenditures	750	-	750	-	750
Total regular programs - undistributed instruction	<u>165,354</u>	<u>64,783</u>	<u>230,137</u>	<u>219,178</u>	<u>10,959</u>
Total regular programs	<u>2,824,880</u>	<u>(115,548)</u>	<u>2,709,332</u>	<u>2,690,170</u>	<u>19,162</u>
Special education:					
Cognitive - mild:					
Salaries of teachers	103,265	14	103,279	103,279	-
Other salaries for instruction	84,202	1,219	85,421	85,417	4
General supplies	422	-	422	422	-
Total cognitive - mild	<u>187,889</u>	<u>1,233</u>	<u>189,122</u>	<u>189,118</u>	<u>4</u>
Learning/language disabilities:					
Salaries of teachers	240,269	(8,194)	232,075	232,075	-
Other salaries for instruction	79,887	1,503	81,390	81,385	5
General supplies	11,166	-	11,166	11,166	-
Total learning/language disabilities	<u>331,322</u>	<u>(6,691)</u>	<u>324,631</u>	<u>324,626</u>	<u>5</u>
Resource room/resource center:					
Salaries of teachers	995,091	107,011	1,102,102	1,102,034	68
Other salaries for instruction	75,303	113,547	188,850	188,156	694
Total resource room/resource center	<u>1,070,394</u>	<u>220,558</u>	<u>1,290,952</u>	<u>1,290,190</u>	<u>762</u>
Autism:					
Salaries of teachers	533,560	19,958	553,518	553,518	-
Other salaries for instruction	200,669	(116,701)	83,968	83,968	-
General supplies	5,045	-	5,045	4,000	1,045
Total autism	<u>739,274</u>	<u>(96,743)</u>	<u>642,531</u>	<u>641,486</u>	<u>1,045</u>
Total special education - instruction	<u>2,328,879</u>	<u>118,357</u>	<u>2,447,236</u>	<u>2,445,420</u>	<u>1,816</u>
Total - instruction	<u>5,153,759</u>	<u>2,809</u>	<u>5,156,568</u>	<u>5,135,590</u>	<u>20,978</u>
Attendance and social work services:					
Family/parent liaison salary	39,318	-	39,318	39,317	1
Total attendance and social work services	<u>39,318</u>	<u>-</u>	<u>39,318</u>	<u>39,317</u>	<u>1</u>
Health services:					
Salaries	108,025	(2,074)	105,951	105,950	1
Supplies and materials	1,500	-	1,500	1,456	44
Total health services	<u>109,525</u>	<u>(2,074)</u>	<u>107,451</u>	<u>107,406</u>	<u>45</u>
Other support services - students-regular:					
Salaries of other professional staff	112,057	(78,420)	33,637	-	33,637
Total other support services - students-regular	<u>112,057</u>	<u>(78,420)</u>	<u>33,637</u>	<u>-</u>	<u>33,637</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2018

	<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>					
Educational media services/school library:					
Salaries	\$ 105,325	\$ 1,222	\$ 106,547	\$ 106,547	\$ -
Total educational media services/school library	<u>105,325</u>	<u>1,222</u>	<u>106,547</u>	<u>106,547</u>	<u>-</u>
Instruction staff training services:					
Other purchased professional services - educational	75,307	(17,957)	57,350	52,975	4,375
Total instruction staff training services	<u>75,307</u>	<u>(17,957)</u>	<u>57,350</u>	<u>52,975</u>	<u>4,375</u>
Support services - school administration:					
Salaries of principals/assistant principals	273,134	(30,000)	243,134	229,397	13,737
Salaries of secretarial and clerical assistants	148,143	(27,311)	120,832	108,500	12,332
Other purchased services (400-500 series)	11,875	-	11,875	10,000	1,875
Total support services - school administration	<u>433,152</u>	<u>(57,311)</u>	<u>375,841</u>	<u>347,897</u>	<u>27,944</u>
Security:					
Salaries	158,796	1,152	159,948	159,947	1
Total security	<u>158,796</u>	<u>1,152</u>	<u>159,948</u>	<u>159,947</u>	<u>1</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	9,000	-	9,000	7,032	1,968
Total student transportation services	<u>9,000</u>	<u>-</u>	<u>9,000</u>	<u>7,032</u>	<u>1,968</u>
Unallocated employee benefits:					
Social Security contribution	79,005	19,564	98,569	86,238	12,331
TPAF contribution - ERIP	36,908	14,831	51,739	19,882	31,857
Health benefits	1,494,361	121,037	1,615,398	1,615,397	1
Total unallocated employee benefits	<u>1,610,274</u>	<u>155,432</u>	<u>1,765,706</u>	<u>1,721,517</u>	<u>44,189</u>
Total undistributed expenditures	<u>2,652,754</u>	<u>2,044</u>	<u>2,654,798</u>	<u>2,542,638</u>	<u>112,160</u>
Total expenditures - current expense	<u>7,806,513</u>	<u>4,853</u>	<u>7,811,366</u>	<u>7,678,228</u>	<u>133,138</u>
Total expenditures	<u>7,811,366</u>	<u>-</u>	<u>7,811,366</u>	<u>7,678,228</u>	<u>133,138</u>
OTHER FINANCING SOURCES					
Transfers in	7,772,672	-	7,772,672	7,688,852	83,820
Total other financing sources	<u>7,772,672</u>	<u>-</u>	<u>7,772,672</u>	<u>7,688,852</u>	<u>83,820</u>
Excess (deficiency) of revenue and other financing sources over (under) expenditures and other financing uses	(38,694)	-	(38,694)	10,624	(49,318)
Fund balance, July 1	38,694	-	38,694	38,694	-
Fund balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 49,318</u>	<u>\$ (49,318)</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2018

	<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>					
EXPENDITURES -					
CURRENT EXPENSE					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 550,990	\$ 5,108	\$ 556,098	\$ 556,098	\$ -
Grades 1-5	3,600,009	(14,065)	3,585,944	3,580,782	5,162
Grades 6-8	1,677,174	(135,836)	1,541,338	1,541,338	-
Total regular programs - instruction	<u>5,828,173</u>	<u>(144,793)</u>	<u>5,683,380</u>	<u>5,678,218</u>	<u>5,162</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	385,537	(68,085)	317,452	317,452	-
Purchased professional - educational services	20,000	(19,275)	725	695	30
Other purchased services (400-500 series)	28,140	10,686	38,826	38,318	508
General supplies	176,192	51,876	228,068	222,620	5,448
Computers - instructional	20,612	(13,589)	7,023	6,940	83
Other objects	30,500	-	30,500	14,409	16,091
Miscellaneous expenditures	1,750	-	1,750	-	1,750
Total regular programs - undistributed instruction	<u>662,731</u>	<u>(38,387)</u>	<u>624,344</u>	<u>600,434</u>	<u>23,910</u>
Total regular programs	<u>6,490,904</u>	<u>(183,180)</u>	<u>6,307,724</u>	<u>6,278,652</u>	<u>29,072</u>
Cognitive - moderate:					
General supplies	1,007	-	1,007	978	29
Total cognitive - moderate	<u>1,007</u>	<u>-</u>	<u>1,007</u>	<u>978</u>	<u>29</u>
Learning/language disabilities:					
Salaries of teachers	286,740	27,865	314,605	312,589	2,016
Other salaries for instruction	114,665	(29,884)	84,781	79,758	5,023
General supplies	2,017	-	2,017	2,000	17
Total learning/language disabilities	<u>403,422</u>	<u>(2,019)</u>	<u>401,403</u>	<u>394,347</u>	<u>7,056</u>
Resource room/resource center:					
Salaries of teachers	1,431,557	(95,465)	1,336,092	1,198,915	137,177
Other salaries for instruction	43,437	75,100	118,537	115,890	2,647
General supplies	1,000	-	1,000	943	57
Total resource room/resource center	<u>1,475,994</u>	<u>(20,365)</u>	<u>1,455,629</u>	<u>1,315,748</u>	<u>139,881</u>
Total special education - instruction	<u>1,880,423</u>	<u>(22,384)</u>	<u>1,858,039</u>	<u>1,711,073</u>	<u>146,966</u>
Bilingual education:					
Salaries of teachers	1,246,207	107,311	1,353,518	1,353,518	-
Other salaries for instruction	147,214	8,028	155,242	153,528	1,714
General supplies	3,524	1,501	5,025	4,973	52
Total bilingual education	<u>1,396,945</u>	<u>116,840</u>	<u>1,513,785</u>	<u>1,512,019</u>	<u>1,766</u>
Total - instruction	<u>9,768,272</u>	<u>(88,724)</u>	<u>9,679,548</u>	<u>9,501,744</u>	<u>177,804</u>
Attendance and social work services:					
Family/parent liaison salary	68,265	2,207	70,472	70,472	-
Total attendance and social work services	<u>68,265</u>	<u>2,207</u>	<u>70,472</u>	<u>70,472</u>	<u>-</u>
Health services:					
Salaries	213,816	(4,201)	209,615	209,615	-
Supplies and materials	6,000	(3,452)	2,548	2,388	160
Total health services	<u>219,816</u>	<u>(7,653)</u>	<u>212,163</u>	<u>212,003</u>	<u>160</u>
Other support services - students-regular:					
Salaries of other professional staff	300,057	(85,030)	215,027	215,027	-
Total other support services - students-regular	<u>300,057</u>	<u>(85,030)</u>	<u>215,027</u>	<u>215,027</u>	<u>-</u>
Educational media services/school library:					
Salaries	111,725	(55,475)	56,250	56,250	-
Computers	8,739	(446)	8,293	8,293	-
Total educational media services/school library	<u>120,464</u>	<u>(55,921)</u>	<u>64,543</u>	<u>64,543</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, 2018

	<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	\$ 444,020	\$ (11,199)	\$ 432,821	\$ 425,738	\$ 7,083
Salaries of secretarial and clerical assistants	235,930	63,869	299,799	298,896	903
Other salaries	4,000	-	4,000	-	4,000
Other purchased services (400-500 series)	55,302	(4,300)	51,002	48,560	2,442
Supplies and materials	12,320	-	12,320	12,253	67
Total support services - school administration	<u>751,572</u>	<u>48,370</u>	<u>799,942</u>	<u>785,447</u>	<u>14,495</u>
Security:					
Salaries	259,319	(22,554)	236,765	236,765	-
General supplies	5,000	(5,000)	-	-	-
Total security	<u>264,319</u>	<u>(27,554)</u>	<u>236,765</u>	<u>236,765</u>	<u>-</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	17,500	-	17,500	11,765	5,735
Total student transportation services	<u>17,500</u>	<u>-</u>	<u>17,500</u>	<u>11,765</u>	<u>5,735</u>
Unallocated employee benefits:					
Social Security contribution	134,393	22,346	156,739	134,638	22,101
TPAF contribution - ERIP	68,408	27,145	95,553	36,803	58,750
Health benefits	2,537,856	144,253	2,682,109	2,682,109	-
Total unallocated employee benefits	<u>2,740,657</u>	<u>193,744</u>	<u>2,934,401</u>	<u>2,853,550</u>	<u>80,851</u>
Total undistributed expenditures	<u>4,482,650</u>	<u>68,163</u>	<u>4,550,813</u>	<u>4,449,572</u>	<u>101,241</u>
Total expenditures - current expense	<u>14,250,922</u>	<u>(20,561)</u>	<u>14,230,361</u>	<u>13,951,316</u>	<u>279,045</u>
CAPITAL OUTLAY					
Equipment:					
Undistributed expenditures:					
School administration	10,000	-	10,000	9,798	202
Total equipment	<u>10,000</u>	<u>-</u>	<u>10,000</u>	<u>9,798</u>	<u>202</u>
Total capital outlay	<u>10,000</u>	<u>-</u>	<u>10,000</u>	<u>9,798</u>	<u>202</u>
Total expenditures	<u>14,260,922</u>	<u>(20,561)</u>	<u>14,240,361</u>	<u>13,961,114</u>	<u>279,247</u>
OTHER FINANCING SOURCES					
Transfers in	14,199,053	(20,561)	14,178,492	13,982,117	196,375
Total other financing sources	<u>14,199,053</u>	<u>(20,561)</u>	<u>14,178,492</u>	<u>13,982,117</u>	<u>196,375</u>
Excess (deficiency) of revenue and other financing sources over (under) expenditures and other financing uses	(61,869)	-	(61,869)	21,003	(82,872)
Fund balance, July 1	61,869	-	61,869	61,869	-
Fund balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 82,872</u>	<u>\$ (82,872)</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2018

	<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>					
EXPENDITURES -					
CURRENT EXPENSE					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 400,406	\$ (79,086)	\$ 321,320	\$ 321,319	\$ 1
Grades 1-5	2,214,956	(19,574)	2,195,382	2,195,382	-
Grades 6-8	946,204	31,656	977,860	977,860	-
Total regular programs - instruction	<u>3,561,566</u>	<u>(67,004)</u>	<u>3,494,562</u>	<u>3,494,561</u>	<u>1</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	40,568	(3,923)	36,645	36,645	-
Other purchased services (400-500 series)	50,532	-	50,532	47,088	3,444
General supplies	97,732	-	97,732	90,239	7,493
Computers - instructional	30,450	-	30,450	30,400	50
Textbooks	8,385	1	8,386	5,000	3,386
Other objects	8,500	-	8,500	8,499	1
Miscellaneous expenditures	750	-	750	-	750
Total regular programs - undistributed instruction	<u>236,917</u>	<u>(3,922)</u>	<u>232,995</u>	<u>217,871</u>	<u>15,124</u>
Total regular programs	<u>3,798,483</u>	<u>(70,926)</u>	<u>3,727,557</u>	<u>3,712,432</u>	<u>15,125</u>
Learning/language disabilities:					
Salaries of teachers	165,673	(61,616)	104,057	104,057	-
Other salaries for instruction	83,287	862	84,149	84,149	-
Total learning/language disabilities	<u>248,960</u>	<u>(60,754)</u>	<u>188,206</u>	<u>188,206</u>	<u>-</u>
Multiple disabilities:					
General supplies	2,878	-	2,878	2,000	878
Total multiple disabilities	<u>2,878</u>	<u>-</u>	<u>2,878</u>	<u>2,000</u>	<u>878</u>
Resource room/resource center:					
Salaries of teachers	1,010,871	44,191	1,055,062	1,055,062	-
Other salaries for instruction	44,837	(12)	44,825	44,825	-
General supplies	2,000	-	2,000	729	1,271
Total resource room/resource center	<u>1,057,708</u>	<u>44,179</u>	<u>1,101,887</u>	<u>1,100,616</u>	<u>1,271</u>
Total special education - instruction	<u>1,309,546</u>	<u>(16,575)</u>	<u>1,292,971</u>	<u>1,290,822</u>	<u>2,149</u>
Bilingual education:					
Salaries of teachers	303,837	6,363	310,200	310,200	-
General supplies	2,372	-	2,372	400	1,972
Total bilingual education	<u>306,209</u>	<u>6,363</u>	<u>312,572</u>	<u>310,600</u>	<u>1,972</u>
Total - instruction	<u>5,414,238</u>	<u>(81,138)</u>	<u>5,333,100</u>	<u>5,313,854</u>	<u>19,246</u>
Attendance and social work services:					
Family/parent liaison salary	39,918	(4)	39,914	39,914	-
Total attendance and social work services	<u>39,918</u>	<u>(4)</u>	<u>39,914</u>	<u>39,914</u>	<u>-</u>
Health services:					
Salaries	105,325	(2,062)	103,263	103,263	-
Supplies and materials	3,000	-	3,000	2,455	545
Total health services	<u>108,325</u>	<u>(2,062)</u>	<u>106,263</u>	<u>105,718</u>	<u>545</u>
Other support services - students-regular:					
Salaries of other professional staff	168,622	(68,928)	99,694	99,694	-
Other salaries	54,656	(54,656)	-	-	-
Supplies and materials	500	-	500	500	-
Total other support services - students-regular	<u>223,778</u>	<u>(123,584)</u>	<u>100,194</u>	<u>100,194</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, 2018

	<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	\$ 108,691	\$ (2,144)	\$ 106,547	\$ 106,547	\$ -
Other salaries for instruction	39,918	(636)	39,282	39,282	-
Supplies and materials	4,734	-	4,734	4,700	34
Total educational media services/school library	<u>153,343</u>	<u>(2,780)</u>	<u>150,563</u>	<u>150,529</u>	<u>34</u>
Support services - school administration:					
Salaries of principals/assistant principals	341,185	3,158	344,343	344,343	-
Salaries of secretarial and clerical assistants	155,782	1,288	157,070	157,070	-
Other salaries	-	4,200	4,200	3,900	300
Other purchased services (400-500 series)	51,512	(5,500)	46,012	33,222	12,790
Supplies and materials	45,000	(13,129)	31,871	29,069	2,802
Other objects	1,000	-	1,000	965	35
Total support services - school administration	<u>594,479</u>	<u>(9,983)</u>	<u>584,496</u>	<u>568,569</u>	<u>15,927</u>
Security:					
Salaries	192,942	267	193,209	193,209	-
Total security	<u>192,942</u>	<u>267</u>	<u>193,209</u>	<u>193,209</u>	<u>-</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	15,500	5,500	21,000	18,051	2,949
Total student transportation services	<u>15,500</u>	<u>5,500</u>	<u>21,000</u>	<u>18,051</u>	<u>2,949</u>
Unallocated employee benefits:					
Social Security contribution	66,365	19,803	86,168	70,815	15,353
TPAF contribution - ERIP	43,070	21,759	64,829	23,179	41,650
Health benefits	1,612,529	172,222	1,784,751	1,784,751	-
Total unallocated employee benefits	<u>1,721,964</u>	<u>213,784</u>	<u>1,935,748</u>	<u>1,878,745</u>	<u>57,003</u>
Total undistributed expenditures	<u>3,050,249</u>	<u>81,138</u>	<u>3,131,387</u>	<u>3,054,929</u>	<u>76,458</u>
Total expenditures - current expense	<u>8,464,487</u>	<u>-</u>	<u>8,464,487</u>	<u>8,368,783</u>	<u>95,704</u>
Total expenditures	<u>8,464,487</u>	<u>-</u>	<u>8,464,487</u>	<u>8,368,783</u>	<u>95,704</u>
OTHER FINANCING SOURCES					
Transfers in	8,406,171	-	8,406,171	8,379,284	26,887
Total other financing sources	<u>8,406,171</u>	<u>-</u>	<u>8,406,171</u>	<u>8,379,284</u>	<u>26,887</u>
Excess (deficiency) of revenue and other financing sources over (under) expenditures and other financing uses	(58,316)	-	(58,316)	10,501	(68,817)
Fund balance, July 1	58,316	-	58,316	58,316	-
Fund balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 68,817</u>	<u>\$ (68,817)</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2018

	<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>					
EXPENDITURES -					
CURRENT EXPENSE					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 523,581	\$ 7,800	\$ 531,381	\$ 528,632	\$ 2,749
Grades 1-5	2,931,026	27,754	2,958,780	2,950,862	7,918
Total regular programs - instruction	<u>3,454,607</u>	<u>35,554</u>	<u>3,490,161</u>	<u>3,479,494</u>	<u>10,667</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	79,215	(39,451)	39,764	39,764	-
Purchased professional - technical services	32,068	(31,106)	962	850	112
Other purchased services (400-500 series)	950	300	1,250	1,247	3
General supplies	90,280	(3,807)	86,473	75,478	10,995
Computers - instructional	-	39,913	39,913	37,782	2,131
Other objects	10,000	-	10,000	6,588	3,412
Miscellaneous expenditures	750	-	750	-	750
Total regular programs - undistributed instruction	<u>213,263</u>	<u>(34,151)</u>	<u>179,112</u>	<u>161,709</u>	<u>17,403</u>
Total regular programs	<u>3,667,870</u>	<u>1,403</u>	<u>3,669,273</u>	<u>3,641,203</u>	<u>28,070</u>
Learning/language disabilities:					
Salaries of teachers	92,881	7,494	100,375	100,375	-
Other salaries for instruction	43,437	-	43,437	43,327	110
Total learning/language disabilities	<u>136,318</u>	<u>7,494</u>	<u>143,812</u>	<u>143,702</u>	<u>110</u>
Behavioral disabilities:					
Salaries of teachers	71,543	3,951	75,494	75,494	-
Other salaries for instruction	44,087	-	44,087	44,079	8
Total behavioral disabilities	<u>115,630</u>	<u>3,951</u>	<u>119,581</u>	<u>119,573</u>	<u>8</u>
Resource room/resource center:					
Salaries of teachers	1,040,531	(138,219)	902,312	898,348	3,964
Other salaries for instruction	-	75,156	75,156	67,736	7,420
Total resource room/resource center	<u>1,040,531</u>	<u>(63,063)</u>	<u>977,468</u>	<u>966,084</u>	<u>11,384</u>
Autism:					
Salaries of teachers	110,842	(45,015)	65,827	54,770	11,057
Other salaries for instruction	41,766	1,074	42,840	42,840	-
Total autism	<u>152,608</u>	<u>(43,941)</u>	<u>108,667</u>	<u>97,610</u>	<u>11,057</u>
Total special education - instruction	<u>1,445,087</u>	<u>(95,559)</u>	<u>1,349,528</u>	<u>1,326,969</u>	<u>22,559</u>
Bilingual education:					
Salaries of teachers	294,963	2,496	297,459	297,459	-
Other salaries for instruction	39,918	-	39,918	39,915	3
Total bilingual education	<u>334,881</u>	<u>2,496</u>	<u>337,377</u>	<u>337,374</u>	<u>3</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	-	11,960	11,960	2,740	9,220
Total other instructional	<u>-</u>	<u>11,960</u>	<u>11,960</u>	<u>2,740</u>	<u>9,220</u>
Total - instruction	<u>5,447,838</u>	<u>(79,700)</u>	<u>5,368,138</u>	<u>5,308,286</u>	<u>59,852</u>
Attendance and social work services:					
Family/parent liaison salary	39,918	-	39,918	39,914	4
Total attendance and social work services	<u>39,918</u>	<u>-</u>	<u>39,918</u>	<u>39,914</u>	<u>4</u>
Health services:					
Salaries	56,814	2,052	58,866	58,866	-
Supplies and materials	500	-	500	449	51
Total health services	<u>57,314</u>	<u>2,052</u>	<u>59,366</u>	<u>59,315</u>	<u>51</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2018

	<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	\$ 82,885	\$ 4,701	\$ 87,586	\$ 87,586	\$ -
Supplies and materials	1,000	(400)	600	567	33
Total other support services - students-regular	<u>84,385</u>	<u>3,801</u>	<u>88,186</u>	<u>88,153</u>	<u>33</u>
Educational media services/school library:					
Salaries	59,559	289	59,848	59,702	146
Supplies and materials	65	-	65	-	65
Total educational media services/school library	<u>59,624</u>	<u>289</u>	<u>59,913</u>	<u>59,702</u>	<u>211</u>
Instruction staff training services:					
Other purchased services (400-500 series)	-	700	700	700	-
Total instruction staff training services	<u>16,372</u>	<u>(15,672)</u>	<u>700</u>	<u>700</u>	<u>-</u>
Support services - school administration:					
Salaries of principals/assistant principals	303,648	(45,159)	258,489	158,917	99,572
Salaries of secretarial and clerical assistants	185,447	(461)	184,986	169,158	15,828
Other salaries	1,600	1,061	2,661	2,560	101
Other purchased services (400-500 series)	30,085	2,734	32,819	32,788	31
Supplies and materials	3,000	(1,760)	1,240	1,191	49
Computers	30,000	(16,906)	13,094	12,773	321
Other objects	500	-	500	178	322
Total support services - school administration	<u>554,280</u>	<u>(60,491)</u>	<u>493,789</u>	<u>377,565</u>	<u>116,224</u>
Security:					
Salaries	123,389	-	123,389	121,823	1,566
Total security	<u>123,389</u>	<u>-</u>	<u>123,389</u>	<u>121,823</u>	<u>1,566</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	9,000	1,400	10,400	10,139	261
Total student transportation services	<u>9,000</u>	<u>1,400</u>	<u>10,400</u>	<u>10,139</u>	<u>261</u>
Unallocated employee benefits:					
Social Security contribution	62,046	21,377	83,423	71,350	12,073
TPAF contribution - ERIP	33,118	13,423	46,541	17,662	28,879
Health benefits	1,294,046	88,117	1,382,163	1,382,163	-
Total unallocated employee benefits	<u>1,389,210</u>	<u>122,917</u>	<u>1,512,127</u>	<u>1,471,175</u>	<u>40,952</u>
Total undistributed expenditures	<u>2,333,492</u>	<u>54,296</u>	<u>2,387,788</u>	<u>2,228,486</u>	<u>159,302</u>
Total expenditures - current expense	<u>7,781,330</u>	<u>(25,404)</u>	<u>7,755,926</u>	<u>7,536,772</u>	<u>219,154</u>
CAPITAL OUTLAY					
Equipment:					
Undistributed expenditures:					
School administration	-	25,404	25,404	25,404	-
Total equipment	<u>-</u>	<u>25,404</u>	<u>25,404</u>	<u>25,404</u>	<u>-</u>
Total capital outlay	<u>-</u>	<u>25,404</u>	<u>25,404</u>	<u>25,404</u>	<u>-</u>
Total expenditures	<u>7,781,330</u>	<u>-</u>	<u>7,781,330</u>	<u>7,562,176</u>	<u>219,154</u>
OTHER FINANCING SOURCES					
Transfers in	7,753,761	-	7,753,761	7,576,859	176,902
Total other financing sources	<u>7,753,761</u>	<u>-</u>	<u>7,753,761</u>	<u>7,576,859</u>	<u>176,902</u>
Excess (deficiency) of revenue and other financing sources over (under) expenditures and other financing uses	(27,569)	-	(27,569)	14,683	(42,252)
Fund balance, July 1	27,569	-	27,569	27,569	-
Fund balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 42,252</u>	<u>\$ (42,252)</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2018

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>P.S. 26 Patricia Noonan</u>					
EXPENDITURES -					
CURRENT EXPENSE					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ -	\$ 204,648	\$ 204,648	\$ 204,648	\$ -
Grades 1-5	2,000	1,038,163	1,040,163	1,040,163	-
Total regular programs - instruction	<u>2,000</u>	<u>1,242,811</u>	<u>1,244,811</u>	<u>1,244,811</u>	<u>-</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	-	1,148	1,148	-	1,148
Other purchased services (400-500 series)	2,000	810	2,810	1,995	815
General supplies	22,750	32,613	55,363	55,096	267
Computers - instructional	5,000	(2,728)	2,272	2,272	-
Textbooks	20,000	(2,320)	17,680	17,680	-
Other objects	1,000	3,000	4,000	3,173	827
Miscellaneous expenditures	750	500	1,250	-	1,250
Total regular programs - undistributed instruction	<u>53,500</u>	<u>31,023</u>	<u>84,523</u>	<u>80,216</u>	<u>4,307</u>
Total regular programs	<u>55,500</u>	<u>1,273,834</u>	<u>1,329,334</u>	<u>1,325,027</u>	<u>4,307</u>
Cognitive - moderate:					
General supplies	-	529	529	518	11
Other objects	-	1,000	1,000	998	2
Total cognitive - moderate	<u>-</u>	<u>1,529</u>	<u>1,529</u>	<u>1,516</u>	<u>13</u>
Resource room/resource center:					
Salaries of teachers	-	658,580	658,580	658,580	-
General supplies	5,000	(2,807)	2,193	2,190	3
Total resource room/resource center	<u>5,000</u>	<u>655,773</u>	<u>660,773</u>	<u>660,770</u>	<u>3</u>
Autism:					
Salaries of teachers	-	396,998	396,998	396,998	-
Other salaries for instruction	-	447,613	447,613	447,613	-
General supplies	-	1,439	1,439	1,439	-
Computers	-	1,720	1,720	1,716	4
Total autism	<u>-</u>	<u>847,770</u>	<u>847,770</u>	<u>847,766</u>	<u>4</u>
Total special education - instruction	<u>5,000</u>	<u>1,505,072</u>	<u>1,510,072</u>	<u>1,510,052</u>	<u>20</u>
Bilingual education:					
Salaries of teachers	-	188,166	188,166	188,166	-
General supplies	1,000	43	1,043	1,043	-
Total bilingual education	<u>1,000</u>	<u>188,209</u>	<u>189,209</u>	<u>189,209</u>	<u>-</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	-	464	464	464	-
Total other instructional	<u>-</u>	<u>464</u>	<u>464</u>	<u>464</u>	<u>-</u>
Total - instruction	<u>61,500</u>	<u>2,967,579</u>	<u>3,029,079</u>	<u>3,024,752</u>	<u>4,327</u>
Attendance and social work services:					
Supplies and materials	-	300	300	300	-
Total attendance and social work services	<u>-</u>	<u>300</u>	<u>300</u>	<u>300</u>	<u>-</u>
Health services:					
Salaries	-	102,284	102,284	102,284	-
Supplies and materials	1,000	600	1,600	1,600	-
Total health services	<u>1,000</u>	<u>102,884</u>	<u>103,884</u>	<u>103,884</u>	<u>-</u>
Other support services - students-regular:					
Salaries of other professional staff	-	106,597	106,597	106,597	-
Total other support services - students-regular	<u>1,000</u>	<u>105,597</u>	<u>106,597</u>	<u>106,597</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, 2018

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>P.S. 26 Patricia Noonan</u>					
Educational media services/school library:					
Salaries	\$ -	\$ 116,199	\$ 116,199	\$ 116,199	\$ -
Supplies and materials	5,000	700	5,700	5,696	4
Total educational media services/school library	<u>5,000</u>	<u>116,899</u>	<u>121,899</u>	<u>121,895</u>	<u>4</u>
Support services - school administration:					
Salaries of principals/assistant principals	-	156,186	156,186	156,097	89
Salaries of secretarial and clerical assistants	500	85,346	85,846	85,846	-
Other salaries	1,500	2,292	3,792	3,792	-
Other purchased services (400-500 series)	5,000	(1,190)	3,810	3,809	1
Supplies and materials	5,000	4,443	9,443	9,280	163
Computers	2,000	(1,920)	80	80	-
Total support services - school administration	<u>14,000</u>	<u>245,157</u>	<u>259,157</u>	<u>258,904</u>	<u>253</u>
Security:					
Salaries	-	105,805	105,805	105,805	-
General supplies	500	(221)	279	279	-
Total security	<u>500</u>	<u>105,584</u>	<u>106,084</u>	<u>106,084</u>	<u>-</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	2,000	1,300	3,300	2,953	347
Total student transportation services	<u>2,000</u>	<u>1,300</u>	<u>3,300</u>	<u>2,953</u>	<u>347</u>
Unallocated employee benefits:					
Social Security contribution	306	57,010	57,316	55,018	2,298
TPAF contribution - ERIP	-	6,781	6,781	-	6,781
Health benefits	-	430,571	430,571	379,120	51,451
Total unallocated employee benefits	<u>306</u>	<u>494,362</u>	<u>494,668</u>	<u>434,138</u>	<u>60,530</u>
Total undistributed expenditures	<u>23,806</u>	<u>1,172,083</u>	<u>1,195,889</u>	<u>1,134,755</u>	<u>61,134</u>
Total expenditures - current expense	<u>85,306</u>	<u>4,139,662</u>	<u>4,224,968</u>	<u>4,159,507</u>	<u>65,461</u>
CAPITAL OUTLAY					
Equipment:					
Grades 1 - 5	10,000	(4,629)	5,371	5,371	-
Undistributed expenditures:					
School administration	5,000	(100)	4,900	-	4,900
Total equipment	<u>15,000</u>	<u>(4,729)</u>	<u>10,271</u>	<u>5,371</u>	<u>4,900</u>
Total capital outlay	<u>15,000</u>	<u>(4,729)</u>	<u>10,271</u>	<u>5,371</u>	<u>4,900</u>
Total expenditures	<u>100,306</u>	<u>4,134,933</u>	<u>4,235,239</u>	<u>4,164,878</u>	<u>70,361</u>
OTHER FINANCING SOURCES					
Transfers in	100,306	4,134,933	4,235,239	4,175,843	59,396
Total other financing sources	<u>100,306</u>	<u>4,134,933</u>	<u>4,235,239</u>	<u>4,175,843</u>	<u>59,396</u>
Excess (deficiency) of revenue and other financing sources over (under) expenditures and other financing uses	-	-	-	10,965	(10,965)
Fund balance, July 1	-	-	-	-	-
Fund balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,965</u>	<u>\$ (10,965)</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2018

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>P. S. 27 Alfred Zappella</u>					
EXPENDITURES -					
CURRENT EXPENSE					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 565,460	\$ (96,912)	\$ 468,548	\$ 468,548	\$ -
Grades 1-5	3,429,539	33,243	3,462,782	3,447,474	15,308
Grades 6-8	1,367,504	44,561	1,412,065	1,360,736	51,329
Total regular programs - instruction	<u>5,362,503</u>	<u>(19,108)</u>	<u>5,343,395</u>	<u>5,276,758</u>	<u>66,637</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	129,367	42,777	172,144	171,562	582
Other purchased services (400-500 series)	48,400	(13,584)	34,816	34,796	20
General supplies	166,045	22,065	188,110	169,958	18,152
Computers - instructional	-	17,060	17,060	17,060	-
Textbooks	-	4,412	4,412	4,412	-
Other objects	14,800	6,522	21,322	20,851	471
Miscellaneous expenditures	875	-	875	-	875
Total regular programs - undistributed instruction	<u>369,987</u>	<u>68,752</u>	<u>438,739</u>	<u>418,639</u>	<u>20,100</u>
Total regular programs	<u>5,732,490</u>	<u>49,644</u>	<u>5,782,134</u>	<u>5,695,397</u>	<u>86,737</u>
Learning/language disabilities:					
Salaries of teachers	73,909	3,874	77,783	77,783	-
Total learning/language disabilities	<u>73,909</u>	<u>3,874</u>	<u>77,783</u>	<u>77,783</u>	<u>-</u>
Auditory impairments:					
Salaries of teachers	146,329	9,629	155,958	155,958	-
Total Auditory Impairments	<u>146,329</u>	<u>9,629</u>	<u>155,958</u>	<u>155,958</u>	<u>-</u>
Resource room/resource center:					
Salaries of teachers	1,063,886	3,415	1,067,301	1,066,573	728
Total resource room/resource center	<u>1,063,886</u>	<u>3,415</u>	<u>1,067,301</u>	<u>1,066,573</u>	<u>728</u>
Autism:					
Salaries of teachers	56,676	(1,200)	55,476	52,866	2,610
Other salaries for instruction	44,087	23,677	67,764	67,764	-
Total autism	<u>100,763</u>	<u>22,477</u>	<u>123,240</u>	<u>120,630</u>	<u>2,610</u>
Total special education - instruction	<u>1,384,887</u>	<u>39,395</u>	<u>1,424,282</u>	<u>1,420,944</u>	<u>3,338</u>
Bilingual education:					
Salaries of teachers	379,514	(41,514)	338,000	334,672	3,328
Total bilingual education	<u>379,514</u>	<u>(41,514)</u>	<u>338,000</u>	<u>334,672</u>	<u>3,328</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	4,400	120	4,520	4,520	-
Total other instructional	<u>4,400</u>	<u>120</u>	<u>4,520</u>	<u>4,520</u>	<u>-</u>
Total - instruction	<u>7,501,291</u>	<u>47,645</u>	<u>7,548,936</u>	<u>7,455,533</u>	<u>93,403</u>
Attendance and social work services:					
Family/parent liaison salary	39,318	(9,565)	29,753	29,753	-
Total attendance and social work services	<u>39,318</u>	<u>(9,565)</u>	<u>29,753</u>	<u>29,753</u>	<u>-</u>
Health services:					
Salaries	104,325	(2,056)	102,269	102,269	-
Supplies and materials	1,500	447	1,947	1,947	-
Total health services	<u>105,825</u>	<u>(1,609)</u>	<u>104,216</u>	<u>104,216</u>	<u>-</u>
Other support services - students-regular:					
Salaries of other professional staff	202,572	10,357	212,929	212,929	-
Total other support services - students-regular	<u>202,572</u>	<u>10,357</u>	<u>212,929</u>	<u>212,929</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, 2018

	<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	\$ 109,691	\$ 1,570	\$ 111,261	\$ 111,261	\$ -
Supplies and materials	4,949	(48)	4,901	4,719	182
Total educational media services/school library	<u>114,640</u>	<u>1,522</u>	<u>116,162</u>	<u>115,980</u>	<u>182</u>
Support services - school administration:					
Salaries of principals/assistant principals	405,669	(127,944)	277,725	277,725	-
Salaries of secretarial and clerical assistants	224,405	(3,083)	221,322	221,322	-
Other salaries	2,940	600	3,540	3,540	-
Other purchased services (400-500 series)	18,715	238	18,953	16,815	2,138
Supplies and materials	10,000	(3,187)	6,813	6,813	-
Computers	-	1,899	1,899	1,899	-
Total support services - school administration	<u>661,729</u>	<u>(131,477)</u>	<u>530,252</u>	<u>528,114</u>	<u>2,138</u>
Security:					
Salaries	158,096	7,031	165,127	165,127	-
Total security	<u>158,096</u>	<u>7,031</u>	<u>165,127</u>	<u>165,127</u>	<u>-</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	15,000	(138)	14,862	14,598	264
Total student transportation services	<u>15,000</u>	<u>(138)</u>	<u>14,862</u>	<u>14,598</u>	<u>264</u>
Unallocated employee benefits:					
Social Security contribution	78,386	26,058	104,444	89,152	15,292
TPAF contribution - ERIP	51,868	14,834	66,702	27,738	38,964
Health benefits	1,836,518	60,728	1,897,246	1,897,245	1
Total unallocated employee benefits	<u>1,966,772</u>	<u>101,620</u>	<u>2,068,392</u>	<u>2,014,135</u>	<u>54,257</u>
Total undistributed expenditures	<u>3,263,952</u>	<u>(22,259)</u>	<u>3,241,693</u>	<u>3,184,852</u>	<u>56,841</u>
Total expenditures - current expense	<u>10,765,243</u>	<u>25,386</u>	<u>10,790,629</u>	<u>10,640,385</u>	<u>150,244</u>
Total expenditures	<u>10,765,243</u>	<u>25,386</u>	<u>10,790,629</u>	<u>10,640,385</u>	<u>150,244</u>
OTHER FINANCING SOURCES					
Transfers in	10,716,211	25,386	10,741,597	10,661,122	80,475
Total other financing sources	<u>10,716,211</u>	<u>25,386</u>	<u>10,741,597</u>	<u>10,661,122</u>	<u>80,475</u>
Excess (deficiency) of revenue and other financing sources over (under) expenditures and other financing uses	(49,032)	-	(49,032)	20,737	(69,769)
Fund balance, July 1	49,032	-	49,032	49,032	-
Fund balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 69,769</u>	<u>\$ (69,769)</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2018

	<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>					
EXPENDITURES -					
CURRENT EXPENSE					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 398,978	\$ (143,015)	\$ 255,963	\$ 255,963	\$ -
Grades 1-5	3,386,223	3,918	3,390,141	3,382,657	7,484
Grades 6-8	1,126,685	87,413	1,214,098	1,213,695	403
Total regular programs - instruction	<u>4,911,886</u>	<u>(51,684)</u>	<u>4,860,202</u>	<u>4,852,315</u>	<u>7,887</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	193,678	21,721	215,399	204,611	10,788
Purchased professional - educational services	2,000	-	2,000	-	2,000
Other purchased services (400-500 series)	5,026	24,505	29,531	29,504	27
General supplies	140,600	41,649	182,249	173,995	8,254
Computers - instructional	60,000	(43,133)	16,867	16,867	-
Textbooks	14,263	(14,000)	263	-	263
Other objects	13,000	(2,986)	10,014	8,388	1,626
Miscellaneous expenditures	800	-	800	1	799
Total regular programs - undistributed instruction	<u>429,367</u>	<u>27,756</u>	<u>457,123</u>	<u>433,366</u>	<u>23,757</u>
Total regular programs	<u>5,341,253</u>	<u>(23,928)</u>	<u>5,317,325</u>	<u>5,285,681</u>	<u>31,644</u>
Learning/language disabilities:					
Salaries of teachers	415,353	251	415,604	415,604	-
Other salaries for instruction	199,387	(38,212)	161,175	124,294	36,881
General supplies	10,000	-	10,000	4,899	5,101
Computers - instructional	15,000	(38)	14,962	14,959	3
Total learning/language disabilities	<u>639,740</u>	<u>(37,999)</u>	<u>601,741</u>	<u>559,756</u>	<u>41,985</u>
Resource room/resource center:					
Salaries of teachers	1,392,112	(64,973)	1,327,139	1,292,370	34,769
General supplies	2,000	(15)	1,985	1,985	-
Total resource room/resource center	<u>1,394,112</u>	<u>(64,988)</u>	<u>1,329,124</u>	<u>1,294,355</u>	<u>34,769</u>
Total special education - instruction	<u>2,033,852</u>	<u>(102,987)</u>	<u>1,930,865</u>	<u>1,854,111</u>	<u>76,754</u>
Bilingual education:					
Salaries of teachers	163,857	743	164,600	164,600	-
Total bilingual education	<u>163,857</u>	<u>743</u>	<u>164,600</u>	<u>164,600</u>	<u>-</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	4,800	-	4,800	4,760	40
Total other instructional	<u>4,800</u>	<u>-</u>	<u>4,800</u>	<u>4,760</u>	<u>40</u>
Total - instruction	<u>7,543,762</u>	<u>(126,172)</u>	<u>7,417,590</u>	<u>7,309,152</u>	<u>108,438</u>
Attendance and social work services:					
Family/parent liaison salary	39,318	-	39,318	39,318	-
Supplies and materials	1,000	-	1,000	1,000	-
Total attendance and social work services	<u>40,318</u>	<u>-</u>	<u>40,318</u>	<u>40,318</u>	<u>-</u>
Health services:					
Salaries	173,726	(2,000)	171,726	171,324	402
Supplies and materials	2,500	-	2,500	2,500	-
Total health services	<u>176,226</u>	<u>(2,000)</u>	<u>174,226</u>	<u>173,824</u>	<u>402</u>
Other support services - students-regular:					
Salaries of other professional staff	224,448	(2,880)	221,568	221,473	95
Supplies and materials	1,500	-	1,500	1,444	56
Total other support services - students-regular	<u>225,948</u>	<u>(2,880)</u>	<u>223,068</u>	<u>222,917</u>	<u>151</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2018

	<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	\$ 112,057	\$ (2,000)	\$ 110,057	\$ 109,831	\$ 226
Supplies and materials	2,000	-	2,000	2,000	-
Computers	5,000	-	5,000	4,475	525
Total educational media services/school library	<u>119,057</u>	<u>(2,000)</u>	<u>117,057</u>	<u>116,306</u>	<u>751</u>
Support services - school administration:					
Salaries of principals/assistant principals	387,622	(2,000)	385,622	385,112	510
Salaries of secretarial and clerical assistants	223,445	(24,757)	198,688	198,054	634
Other salaries	3,400	370	3,770	3,770	-
Other purchased services (400-500 series)	18,883	1,477	20,360	18,520	1,840
Supplies and materials	1,500	(1,111)	389	389	-
Computers	5,000	(4,086)	914	-	914
Total support services - school administration	<u>640,850</u>	<u>(31,107)</u>	<u>609,743</u>	<u>605,845</u>	<u>3,898</u>
Security:					
Salaries	147,523	(2,071)	145,452	145,451	1
Total security	<u>147,523</u>	<u>(2,071)</u>	<u>145,452</u>	<u>145,451</u>	<u>1</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	10,451	(1,342)	9,109	8,466	643
Total student transportation services	<u>10,451</u>	<u>(1,342)</u>	<u>9,109</u>	<u>8,466</u>	<u>643</u>
Unallocated employee benefits:					
Social Security contribution	93,805	14,563	108,368	90,349	18,019
TPAF contribution - ERIP	56,548	22,434	78,982	30,304	48,678
Health benefits	1,852,977	131,465	1,984,442	1,984,442	-
Total unallocated employee benefits	<u>2,003,330</u>	<u>168,462</u>	<u>2,171,792</u>	<u>2,105,095</u>	<u>66,697</u>
Total undistributed expenditures	<u>3,363,703</u>	<u>127,062</u>	<u>3,490,765</u>	<u>3,418,222</u>	<u>72,543</u>
Total expenditures - current expense	<u>10,907,465</u>	<u>890</u>	<u>10,908,355</u>	<u>10,727,374</u>	<u>180,981</u>
CAPITAL OUTLAY					
Equipment:					
Grades 1 - 5	24,017	(890)	23,127	23,127	-
Total equipment	<u>24,017</u>	<u>(890)</u>	<u>23,127</u>	<u>23,127</u>	<u>-</u>
Total capital outlay	<u>24,017</u>	<u>(890)</u>	<u>23,127</u>	<u>23,127</u>	<u>-</u>
Total expenditures	<u>10,931,482</u>	<u>-</u>	<u>10,931,482</u>	<u>10,750,501</u>	<u>180,981</u>
OTHER FINANCING SOURCES					
Transfers in	10,872,486	-	10,872,486	10,774,466	98,020
Total other financing sources	<u>10,872,486</u>	<u>-</u>	<u>10,872,486</u>	<u>10,774,466</u>	<u>98,020</u>
Excess (deficiency) of revenue and other financing sources over (under) expenditures and other financing uses	(58,996)	-	(58,996)	23,965	(82,961)
Fund balance, July 1	58,996	-	58,996	58,996	-
Fund balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 82,961</u>	<u>\$ (82,961)</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2018

	<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>					
EXPENDITURES -					
CURRENT EXPENSE					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 186,995	\$ 2,808	\$ 189,803	\$ 189,803	\$ -
Grades 1-5	1,384,141	(44,633)	1,339,508	1,259,767	79,741
Total regular programs - instruction	<u>1,571,136</u>	<u>(41,825)</u>	<u>1,529,311</u>	<u>1,449,570</u>	<u>79,741</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	40,765	1,219	41,984	41,984	-
Purchased professional - educational services	1,000	-	1,000	-	1,000
Purchased professional - technical services	1,000	-	1,000	-	1,000
Other purchased services (400-500 series)	23,281	2,530	25,811	21,334	4,477
General supplies	35,581	(10,583)	24,998	20,864	4,134
Textbooks	34	8,053	8,087	6,672	1,415
Other objects	8,000	-	8,000	2,342	5,658
Miscellaneous expenditures	750	-	750	-	750
Total regular programs - undistributed instruction	<u>110,411</u>	<u>1,219</u>	<u>111,630</u>	<u>93,196</u>	<u>18,434</u>
Total regular programs	<u>1,681,547</u>	<u>(40,606)</u>	<u>1,640,941</u>	<u>1,542,766</u>	<u>98,175</u>
Resource room/resource center:					
Salaries of teachers	889,936	-	889,936	808,916	81,020
Total resource room/resource center	<u>889,936</u>	<u>-</u>	<u>889,936</u>	<u>808,916</u>	<u>81,020</u>
Total special education - instruction	<u>889,936</u>	<u>-</u>	<u>889,936</u>	<u>808,916</u>	<u>81,020</u>
Total - instruction	<u>2,571,483</u>	<u>(40,606)</u>	<u>2,530,877</u>	<u>2,351,682</u>	<u>179,195</u>
Attendance and social work services:					
Family/parent liaison salary	16,271	957	17,228	17,228	-
Supplies and materials	500	(383)	117	-	117
Total attendance and social work services	<u>16,771</u>	<u>574</u>	<u>17,345</u>	<u>17,228</u>	<u>117</u>
Health services:					
Supplies and materials	1,000	384	1,384	1,379	5
Total health services	<u>61,180</u>	<u>(59,796)</u>	<u>1,384</u>	<u>1,379</u>	<u>5</u>
Other support services - students-regular:					
Salaries of other professional staff	108,691	(1,497)	107,194	107,194	-
Supplies and materials	500	-	500	-	500
Total other support services - students-regular	<u>109,191</u>	<u>(1,497)</u>	<u>107,694</u>	<u>107,194</u>	<u>500</u>
Educational media services/school library:					
Salaries	109,691	1,135	110,826	110,826	-
Supplies and materials	5,060	-	5,060	1,876	3,184
Total educational media services/school library	<u>114,751</u>	<u>1,135</u>	<u>115,886</u>	<u>112,702</u>	<u>3,184</u>
Support services - school administration:					
Salaries of principals/assistant principals	147,399	(766)	146,633	146,633	-
Salaries of secretarial and clerical assistants	99,282	(22,131)	77,151	77,134	17
Other salaries	2,340	-	2,340	1,960	380
Supplies and materials	1,000	-	1,000	613	387
Total support services - school administration	<u>250,021</u>	<u>(22,897)</u>	<u>227,124</u>	<u>226,340</u>	<u>784</u>
Security:					
Salaries	66,172	38,207	104,379	104,379	-
Total security	<u>66,172</u>	<u>38,207</u>	<u>104,379</u>	<u>104,379</u>	<u>-</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	5,000	-	5,000	2,400	2,600
Total student transportation services	<u>5,000</u>	<u>-</u>	<u>5,000</u>	<u>2,400</u>	<u>2,600</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2018

	<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	\$ 28,376	\$ 10,639	\$ 39,015	\$ 31,137	\$ 7,878
TPAF contribution - ERIP	24,582	10,419	35,001	13,156	21,845
Health benefits	707,850	63,822	771,672	766,268	5,404
Total unallocated employee benefits	<u>760,808</u>	<u>84,880</u>	<u>845,688</u>	<u>810,561</u>	<u>35,127</u>
Total undistributed expenditures	<u>1,383,894</u>	<u>40,606</u>	<u>1,424,500</u>	<u>1,382,183</u>	<u>42,317</u>
Total expenditures - current expense	<u>3,955,377</u>	<u>-</u>	<u>3,955,377</u>	<u>3,733,865</u>	<u>221,512</u>
CAPITAL OUTLAY					
Equipment:					
Grades 1 - 5	2,000	-	2,000	-	2,000
Total equipment	<u>2,000</u>	<u>-</u>	<u>2,000</u>	<u>-</u>	<u>2,000</u>
Total capital outlay	<u>2,000</u>	<u>-</u>	<u>2,000</u>	<u>-</u>	<u>2,000</u>
Total expenditures	<u>3,957,377</u>	<u>-</u>	<u>3,957,377</u>	<u>3,733,865</u>	<u>223,512</u>
OTHER FINANCING SOURCES					
Transfers in	3,937,029	-	3,937,029	3,747,858	189,171
Total other financing sources	<u>3,937,029</u>	<u>-</u>	<u>3,937,029</u>	<u>3,747,858</u>	<u>189,171</u>
Excess (deficiency) of revenue and other financing sources over (under) expenditures and other financing uses	(20,348)	-	(20,348)	13,993	(34,341)
Fund balance, July 1	20,348	-	20,348	20,348	-
Fund balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 34,341</u>	<u>\$ (34,341)</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2018

	<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>					
EXPENDITURES -					
CURRENT EXPENSE					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 271,209	\$ (60,520)	\$ 210,689	\$ 210,689	\$ -
Grades 1-5	2,696,058	(12,874)	2,683,184	2,473,206	209,978
Total regular programs - instruction	<u>2,967,267</u>	<u>(73,394)</u>	<u>2,893,873</u>	<u>2,683,895</u>	<u>209,978</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	43,437	-	43,437	43,432	5
Purchased professional - educational services	10,000	(9,885)	115	-	115
Other purchased services (400-500 series)	15,992	18,624	34,616	27,331	7,285
General supplies	85,726	(26,422)	59,304	54,811	4,493
Computers - instructional	15,000	(9,863)	5,137	5,137	-
Textbooks	44,740	4,643	49,383	48,894	489
Other objects	8,535	480	9,015	5,840	3,175
Miscellaneous expenditures	750	-	750	-	750
Total regular programs - undistributed instruction	<u>224,180</u>	<u>(22,423)</u>	<u>201,757</u>	<u>185,445</u>	<u>16,312</u>
Total regular programs	<u>3,191,447</u>	<u>(95,817)</u>	<u>3,095,630</u>	<u>2,869,340</u>	<u>226,290</u>
Learning/language disabilities:					
Salaries of teachers	183,634	1,790	185,424	185,424	-
Other salaries for instruction	118,739	5,042	123,781	123,781	-
General supplies	7,500	-	7,500	7,479	21
Total learning/language disabilities	<u>309,873</u>	<u>6,832</u>	<u>316,705</u>	<u>316,684</u>	<u>21</u>
Resource room/resource center:					
Salaries of teachers	1,081,421	(1,133)	1,080,288	1,076,916	3,372
General supplies	2,000	-	2,000	1,986	14
Total resource room/resource center	<u>1,083,421</u>	<u>(1,133)</u>	<u>1,082,288</u>	<u>1,078,902</u>	<u>3,386</u>
Total special education - instruction	<u>1,393,294</u>	<u>5,699</u>	<u>1,398,993</u>	<u>1,395,586</u>	<u>3,407</u>
Bilingual education:					
Salaries of teachers	830,340	(5,700)	824,640	820,428	4,212
Other salaries for instruction	41,318	-	41,318	-	41,318
General supplies	12,687	32,300	44,987	44,545	442
Textbooks	750	(677)	73	73	-
Total bilingual education	<u>885,095</u>	<u>25,923</u>	<u>911,018</u>	<u>865,046</u>	<u>45,972</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	6,520	(3,740)	2,780	2,780	-
Total other instructional	<u>6,520</u>	<u>(3,740)</u>	<u>2,780</u>	<u>2,780</u>	<u>-</u>
Total - instruction	<u>5,476,356</u>	<u>(67,935)</u>	<u>5,408,421</u>	<u>5,132,752</u>	<u>275,669</u>
Attendance and social work services:					
Family/parent liaison salary	39,918	-	39,918	39,915	3
Total attendance and social work services	<u>39,918</u>	<u>-</u>	<u>39,918</u>	<u>39,915</u>	<u>3</u>
Health services:					
Salaries	104,325	(2,056)	102,269	102,269	-
Supplies and materials	3,000	-	3,000	3,000	-
Total health services	<u>107,325</u>	<u>(2,056)</u>	<u>105,269</u>	<u>105,269</u>	<u>-</u>
Other support services - students-regular:					
Salaries of other professional staff	218,688	-	218,688	218,682	6
Supplies and materials	600	-	600	595	5
Total other support services - students-regular	<u>219,288</u>	<u>-</u>	<u>219,288</u>	<u>219,277</u>	<u>11</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2018

	<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	\$ 106,325	\$ (3,061)	\$ 103,264	\$ 103,264	\$ -
Supplies and materials	5,148	-	5,148	4,999	149
Total educational media services/school library	<u>111,473</u>	<u>(3,061)</u>	<u>108,412</u>	<u>108,263</u>	<u>149</u>
Support services - school administration:					
Salaries of principals/assistant principals	285,242	(66,899)	218,343	218,343	-
Salaries of secretarial and clerical assistants	186,797	568	187,365	187,365	-
Other salaries	2,770	-	2,770	2,080	690
Other purchased services (400-500 series)	8,307	(5,444)	2,863	2,656	207
Supplies and materials	4,700	(57)	4,643	3,711	932
Total support services - school administration	<u>488,216</u>	<u>(72,232)</u>	<u>415,984</u>	<u>414,155</u>	<u>1,829</u>
Security:					
Salaries	134,747	(1,132)	133,615	133,615	-
Total security	<u>134,747</u>	<u>(1,132)</u>	<u>133,615</u>	<u>133,615</u>	<u>-</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	-	5,500	5,500	3,916	1,584
Total student transportation services	<u>-</u>	<u>5,500</u>	<u>5,500</u>	<u>3,916</u>	<u>1,584</u>
Unallocated employee benefits:					
Social Security contribution	62,187	11,429	73,616	44,760	28,856
TPAF contribution - ERIP	39,302	15,683	54,985	20,990	33,995
Health benefits	1,259,510	122,804	1,382,314	1,366,832	15,482
Total unallocated employee benefits	<u>1,360,999</u>	<u>149,916</u>	<u>1,510,915</u>	<u>1,432,582</u>	<u>78,333</u>
Total undistributed expenditures	<u>2,461,966</u>	<u>76,935</u>	<u>2,538,901</u>	<u>2,456,992</u>	<u>81,909</u>
Total expenditures - current expense	<u>7,938,322</u>	<u>9,000</u>	<u>7,947,322</u>	<u>7,589,744</u>	<u>357,578</u>
CAPITAL OUTLAY					
Equipment:					
Grades 1 - 5	-	4,200	4,200	-	4,200
Total equipment	<u>-</u>	<u>4,200</u>	<u>4,200</u>	<u>-</u>	<u>4,200</u>
Total capital outlay	<u>-</u>	<u>4,200</u>	<u>4,200</u>	<u>-</u>	<u>4,200</u>
Total expenditures	<u>7,938,322</u>	<u>13,200</u>	<u>7,951,522</u>	<u>7,589,744</u>	<u>361,778</u>
OTHER FINANCING SOURCES					
Transfers in	7,901,725	13,200	7,914,925	7,606,371	308,554
Total other financing sources	<u>7,901,725</u>	<u>13,200</u>	<u>7,914,925</u>	<u>7,606,371</u>	<u>308,554</u>
Excess (deficiency) of revenue and other financing sources over (under) expenditures and other financing uses	(36,597)	-	(36,597)	16,627	(53,224)
Fund balance, July 1	36,597	-	36,597	36,597	-
Fund balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 53,224</u>	<u>\$ (53,224)</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2018

	<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>					
EXPENDITURES -					
CURRENT EXPENSE					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 196,146	\$ (196,146)	\$ -	\$ -	\$ -
Grades 1-5	890,953	(890,953)	-	-	-
Total regular programs - instruction	<u>1,087,099</u>	<u>(1,087,099)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Regular programs - undistributed instruction:					
Purchased professional - educational services	500	(500)	-	-	-
Other purchased services (400-500 series)	500	(500)	-	-	-
General supplies	8,064	(8,000)	64	-	64
Computers - instructional	7,000	(7,000)	-	-	-
Textbooks	1,000	(1,000)	-	-	-
Other objects	500	(500)	-	-	-
Miscellaneous expenditures	500	(500)	-	-	-
Total regular programs - undistributed instruction	<u>18,064</u>	<u>(18,000)</u>	<u>64</u>	<u>-</u>	<u>64</u>
Total regular programs	<u>1,105,163</u>	<u>(1,105,099)</u>	<u>64</u>	<u>-</u>	<u>64</u>
Cognitive - moderate:					
General supplies	608	(600)	8	-	8
Other objects	500	(500)	-	-	-
Total cognitive - moderate	<u>1,108</u>	<u>(1,100)</u>	<u>8</u>	<u>-</u>	<u>8</u>
Resource room/resource center:					
Salaries of teachers	657,135	(657,135)	-	-	-
Total resource room/resource center	<u>657,135</u>	<u>(657,135)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Autism:					
Salaries of teachers	315,438	(315,438)	-	-	-
Other salaries for instruction	407,892	(407,892)	-	-	-
General supplies	1,500	(1,500)	-	-	-
Computers	1,720	(1,720)	-	-	-
Total autism	<u>726,550</u>	<u>(726,550)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total special education - instruction	<u>1,384,793</u>	<u>(1,384,785)</u>	<u>8</u>	<u>-</u>	<u>8</u>
Bilingual education:					
Salaries of teachers	172,092	(172,092)	-	-	-
General supplies	500	(500)	-	-	-
Total bilingual education	<u>172,592</u>	<u>(172,592)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total - instruction	<u>2,662,548</u>	<u>(2,662,476)</u>	<u>72</u>	<u>-</u>	<u>72</u>
Attendance and social work services:					
Supplies and materials	300	(300)	-	-	-
Total attendance and social work services	<u>300</u>	<u>(300)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Health services:					
Salaries	101,265	(101,265)	-	-	-
Supplies and materials	600	(600)	-	-	-
Total health services	<u>101,865</u>	<u>(101,865)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other support services - students-regular:					
Salaries of other professional staff	108,025	(108,025)	-	-	-
Total other support services - students-regular	<u>108,025</u>	<u>(108,025)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Educational media services/school library:					
Salaries	118,457	(118,457)	-	-	-
Supplies and materials	700	(700)	-	-	-
Total educational media services/school library	<u>119,157</u>	<u>(119,157)</u>	<u>-</u>	<u>-</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, 2018

	<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	\$ 161,187	\$ (161,187)	\$ -	\$ -	\$ -
Salaries of secretarial and clerical assistants	61,213	(61,213)	-	-	-
Other salaries	3,000	(3,000)	-	-	-
Supplies and materials	6,084	(6,000)	84	-	84
Total support services - school administration	<u>231,484</u>	<u>(231,400)</u>	<u>84</u>	<u>-</u>	<u>84</u>
Security:					
Salaries	79,848	(79,848)	-	-	-
Total security	<u>79,848</u>	<u>(79,848)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	500	(500)	-	-	-
Total student transportation services	<u>500</u>	<u>(500)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Unallocated employee benefits:					
Social Security contribution	46,273	(44,881)	1,392	-	1,392
TPAF contribution - ERIP	6,806	(3,140)	3,666	3,666	-
Health benefits	783,340	(783,340)	-	-	-
Total unallocated employee benefits	<u>836,419</u>	<u>(831,361)</u>	<u>5,058</u>	<u>3,666</u>	<u>1,392</u>
Total undistributed expenditures	<u>1,477,598</u>	<u>(1,472,456)</u>	<u>5,142</u>	<u>3,666</u>	<u>1,476</u>
Total expenditures - current expense	<u>4,140,146</u>	<u>(4,134,932)</u>	<u>5,214</u>	<u>3,666</u>	<u>1,548</u>
Total expenditures	<u>4,140,146</u>	<u>(4,134,932)</u>	<u>5,214</u>	<u>3,666</u>	<u>1,548</u>
OTHER FINANCING SOURCES					
Transfers in	4,134,933	(4,134,932)	1	(1,443)	1,444
Total other financing sources	<u>4,134,933</u>	<u>(4,134,932)</u>	<u>1</u>	<u>(1,443)</u>	<u>1,444</u>
Excess (deficiency) of revenue and other financing sources over (under) expenditures and other financing uses	(5,213)	-	(5,213)	(5,109)	(104)
Fund balance, July 1	5,213	-	5,213	5,213	-
Fund balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 104</u>	<u>\$ (104)</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2018

	<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>					
EXPENDITURES -					
CURRENT EXPENSE					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 217,684	\$ -	\$ 217,684	\$ 215,593	\$ 2,091
Grades 1-5	1,620,073	(1)	1,620,072	1,593,027	27,045
Total regular programs - instruction	<u>1,837,757</u>	<u>(1)</u>	<u>1,837,756</u>	<u>1,808,620</u>	<u>29,136</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	199,510	-	199,510	163,727	35,783
Other purchased services (400-500 series)	27,641	2,535	30,176	28,755	1,421
General supplies	52,439	(4,447)	47,992	45,781	2,211
Computers - instructional	9,082	1	9,083	8,997	86
Textbooks	11,200	242	11,442	10,710	732
Other objects	3,000	-	3,000	2,697	303
Miscellaneous expenditures	750	-	750	-	750
Total regular programs - undistributed instruction	<u>303,622</u>	<u>(1,669)</u>	<u>301,953</u>	<u>260,667</u>	<u>41,286</u>
Total regular programs	<u>2,141,379</u>	<u>(1,670)</u>	<u>2,139,709</u>	<u>2,069,287</u>	<u>70,422</u>
Resource room/resource center:					
Salaries of teachers	579,423	(1,240)	578,183	488,950	89,233
Total resource room/resource center	<u>579,423</u>	<u>(1,240)</u>	<u>578,183</u>	<u>488,950</u>	<u>89,233</u>
Total special education - instruction	<u>579,423</u>	<u>(1,240)</u>	<u>578,183</u>	<u>488,950</u>	<u>89,233</u>
Bilingual education:					
Salaries of teachers	366,513	1,240	367,753	367,753	-
General supplies	1,000	-	1,000	435	565
Total bilingual education	<u>367,513</u>	<u>1,240</u>	<u>368,753</u>	<u>368,188</u>	<u>565</u>
Total - instruction	<u>3,088,315</u>	<u>(1,670)</u>	<u>3,086,645</u>	<u>2,926,425</u>	<u>160,220</u>
Attendance and social work services:					
Family/parent liaison salary	12,273	-	12,273	-	12,273
Total attendance and social work services	<u>12,273</u>	<u>-</u>	<u>12,273</u>	<u>-</u>	<u>12,273</u>
Health services:					
Salaries	113,057	1,295	114,352	114,352	-
Supplies and materials	2,000	-	2,000	1,971	29
Total health services	<u>115,057</u>	<u>1,295</u>	<u>116,352</u>	<u>116,323</u>	<u>29</u>
Other support services - students-regular:					
Salaries of other professional staff	118,457	-	118,457	116,845	1,612
Total other support services - students-regular	<u>118,757</u>	<u>(300)</u>	<u>118,457</u>	<u>116,845</u>	<u>1,612</u>
Educational media services/school library:					
Salaries	92,881	7,494	100,375	90,605	9,770
Supplies and materials	5,104	(75)	5,029	4,711	318
Total educational media services/school library	<u>97,985</u>	<u>7,419</u>	<u>105,404</u>	<u>95,316</u>	<u>10,088</u>
Support services - school administration:					
Salaries of principals/assistant principals	164,054	-	164,054	158,917	5,137
Salaries of secretarial and clerical assistants	125,812	(9,365)	116,447	99,283	17,164
Other salaries	2,600	-	2,600	2,480	120
Other purchased services (400-500 series)	1,900	(356)	1,544	1,534	10
Supplies and materials	1,000	116	1,116	1,116	-
Total support services - school administration	<u>295,366</u>	<u>(9,605)</u>	<u>285,761</u>	<u>263,330</u>	<u>22,431</u>
Security:					
Salaries	79,848	576	80,424	79,082	1,342
Total security	<u>79,848</u>	<u>576</u>	<u>80,424</u>	<u>79,082</u>	<u>1,342</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2018

	<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>					
Student transportation services:					
Contracted services -					
(other than between home and school) - vendors	\$ 3,500	\$ 615	\$ 4,115	\$ 4,032	\$ 83
Total student transportation services	<u>3,500</u>	<u>615</u>	<u>4,115</u>	<u>4,032</u>	<u>83</u>
Unallocated employee benefits:					
Social Security contribution	42,862	2,254	45,116	38,040	7,076
TPAF contribution - ERIP	21,214	8,477	29,691	11,287	18,404
Health benefits	742,203	(10,732)	731,471	723,050	8,421
Total unallocated employee benefits	<u>806,279</u>	<u>(1)</u>	<u>806,278</u>	<u>772,377</u>	<u>33,901</u>
Total undistributed expenditures	<u>1,529,065</u>	<u>(1)</u>	<u>1,529,064</u>	<u>1,447,305</u>	<u>81,759</u>
Total expenditures - current expense	<u>4,617,380</u>	<u>(1,671)</u>	<u>4,615,709</u>	<u>4,373,730</u>	<u>241,979</u>
CAPITAL OUTLAY					
Equipment:					
Grades 1 - 5	9,695	1,671	11,366	10,251	1,115
Total equipment	<u>9,695</u>	<u>1,671</u>	<u>11,366</u>	<u>10,251</u>	<u>1,115</u>
Total capital outlay	<u>9,695</u>	<u>1,671</u>	<u>11,366</u>	<u>10,251</u>	<u>1,115</u>
Total expenditures	<u>4,627,075</u>	<u>-</u>	<u>4,627,075</u>	<u>4,383,981</u>	<u>243,094</u>
OTHER FINANCING SOURCES					
Transfers in	4,606,362	-	4,606,362	4,390,064	216,298
Total other financing sources	<u>4,606,362</u>	<u>-</u>	<u>4,606,362</u>	<u>4,390,064</u>	<u>216,298</u>
Excess (deficiency) of revenue and other financing sources over (under) expenditures and other financing uses	(20,713)	-	(20,713)	6,083	(26,796)
Fund balance, July 1	20,713	-	20,713	20,713	-
Fund balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 26,796</u>	<u>\$ (26,796)</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2018

	<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>					
EXPENDITURES -					
CURRENT EXPENSE					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 123,581	\$ 58,290	\$ 181,871	\$ 181,871	\$ -
Grades 1-5	1,748,251	36,047	1,784,298	1,765,157	19,141
Grades 6-8	683,280	(153,068)	530,212	526,563	3,649
Total regular programs - instruction	<u>2,555,112</u>	<u>(58,731)</u>	<u>2,496,381</u>	<u>2,473,591</u>	<u>22,790</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	-	1,449	1,449	-	1,449
Other purchased services (400-500 series)	1,500	16,450	17,950	17,950	-
General supplies	45,090	8,392	53,482	46,431	7,051
Computers - instructional	12,000	(300)	11,700	11,687	13
Textbooks	16,080	2,197	18,277	17,237	1,040
Other objects	12,569	(2,600)	9,969	6,658	3,311
Miscellaneous expenditures	750	-	750	-	750
Total regular programs - undistributed instruction	<u>93,989</u>	<u>19,588</u>	<u>113,577</u>	<u>99,963</u>	<u>13,614</u>
Total regular programs	<u>2,649,101</u>	<u>(39,143)</u>	<u>2,609,958</u>	<u>2,573,554</u>	<u>36,404</u>
Learning/language disabilities:					
Salaries of teachers	164,839	42,099	206,938	206,938	-
Other salaries for instruction	129,639	(42,099)	87,540	87,406	134
General supplies	2,330	-	2,330	1,792	538
Total learning/language disabilities	<u>296,808</u>	<u>-</u>	<u>296,808</u>	<u>296,136</u>	<u>672</u>
Behavioral disabilities:					
Salaries of teachers	63,401	6,933	70,334	70,334	-
Total behavioral disabilities	<u>63,401</u>	<u>6,933</u>	<u>70,334</u>	<u>70,334</u>	<u>-</u>
Resource room/resource center:					
Salaries of teachers	780,973	59,504	840,477	821,030	19,447
Other salaries for instruction	44,087	-	44,087	33,864	10,223
Total resource room/resource center	<u>825,060</u>	<u>59,504</u>	<u>884,564</u>	<u>854,894</u>	<u>29,670</u>
Autism:					
Salaries of teachers	276,379	(50,012)	226,367	214,453	11,914
Other salaries for instruction	124,552	8,352	132,904	130,401	2,503
Total autism	<u>400,931</u>	<u>(41,660)</u>	<u>359,271</u>	<u>344,854</u>	<u>14,417</u>
Total special education - instruction	<u>1,586,200</u>	<u>24,777</u>	<u>1,610,977</u>	<u>1,566,218</u>	<u>44,759</u>
Total - instruction	<u>4,235,301</u>	<u>(14,366)</u>	<u>4,220,935</u>	<u>4,139,772</u>	<u>81,163</u>
Attendance and social work services:					
Family/parent liaison salary	35,705	1,540	37,245	37,245	-
Total attendance and social work services	<u>35,705</u>	<u>1,540</u>	<u>37,245</u>	<u>37,245</u>	<u>-</u>
Health services:					
Salaries	107,691	(2,139)	105,552	105,552	-
Total health services	<u>107,691</u>	<u>(2,139)</u>	<u>105,552</u>	<u>105,552</u>	<u>-</u>
Other support services - students-regular:					
Salaries of other professional staff	226,814	(70,845)	155,969	155,969	-
Total other support services - students-regular	<u>226,814</u>	<u>(70,845)</u>	<u>155,969</u>	<u>155,969</u>	<u>-</u>
Educational media services/school library:					
Salaries	109,691	(2,149)	107,542	107,541	1
Total educational media services/school library	<u>109,691</u>	<u>(2,149)</u>	<u>107,542</u>	<u>107,541</u>	<u>1</u>
Instruction staff training services:					
Other purchased professional services - educational	12,000	(6,300)	5,700	5,400	300
Total instruction staff training services	<u>12,000</u>	<u>(6,300)</u>	<u>5,700</u>	<u>5,400</u>	<u>300</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2018

	<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>					
Support services - school administration:					
Salaries of principals/assistant principals	\$ 278,072	\$ (3,355)	\$ 274,717	\$ 274,717	\$ -
Salaries of secretarial and clerical assistants	124,862	(17,891)	106,971	106,971	-
Other salaries	5,400	(1,880)	3,520	2,920	600
Other purchased services (400-500 series)	4,352	-	4,352	3,546	806
Supplies and materials	20,000	(4,286)	15,714	15,505	209
Total support services - school administration	<u>432,686</u>	<u>(27,412)</u>	<u>405,274</u>	<u>403,659</u>	<u>1,615</u>
Security:					
Salaries	174,745	308	175,053	175,053	-
Total security	<u>174,745</u>	<u>308</u>	<u>175,053</u>	<u>175,053</u>	<u>-</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	12,000	(600)	11,400	9,207	2,193
Total student transportation services	<u>12,000</u>	<u>(600)</u>	<u>11,400</u>	<u>9,207</u>	<u>2,193</u>
Unallocated employee benefits:					
Social Security contribution	61,469	9,876	71,345	63,045	8,300
TPAF contribution - ERIP	25,798	11,169	36,967	13,765	23,202
Health benefits	1,063,206	113,918	1,177,124	1,177,124	-
Total unallocated employee benefits	<u>1,150,473</u>	<u>134,963</u>	<u>1,285,436</u>	<u>1,253,934</u>	<u>31,502</u>
Total undistributed expenditures	<u>2,261,805</u>	<u>27,366</u>	<u>2,289,171</u>	<u>2,253,560</u>	<u>35,611</u>
Total expenditures - current expense	<u>6,497,106</u>	<u>13,000</u>	<u>6,510,106</u>	<u>6,393,332</u>	<u>116,774</u>
Total expenditures	<u>6,510,106</u>	<u>-</u>	<u>6,510,106</u>	<u>6,393,332</u>	<u>116,774</u>
OTHER FINANCING SOURCES					
Transfers in	6,488,250	-	6,488,250	6,405,051	83,199
Total other financing sources	<u>6,488,250</u>	<u>-</u>	<u>6,488,250</u>	<u>6,405,051</u>	<u>83,199</u>
Excess (deficiency) of revenue and other financing sources over (under) expenditures and other financing uses	(21,856)	-	(21,856)	11,719	(33,575)
Fund balance, July 1	21,856	-	21,856	21,856	-
Fund balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 33,575</u>	<u>\$ (33,575)</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2018

	<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>					
EXPENDITURES -					
CURRENT EXPENSE					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 381,154	\$ 3,227	\$ 384,381	\$ 384,381	\$ -
Grades 1-5	2,348,117	(53,106)	2,295,011	2,280,459	14,552
Grades 6-8	918,145	(109,731)	808,414	683,829	124,585
Total regular programs - instruction	<u>3,647,416</u>	<u>(159,610)</u>	<u>3,487,806</u>	<u>3,348,669</u>	<u>139,137</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	4,080	34,312	38,392	6,017	32,375
Other purchased services (400-500 series)	51,289	(8,901)	42,388	32,479	9,909
General supplies	60,754	27,913	88,667	86,129	2,538
Computers - instructional	40,000	(9,536)	30,464	30,372	92
Other objects	8,000	90	8,090	4,978	3,112
Total regular programs - undistributed instruction	<u>164,123</u>	<u>43,878</u>	<u>208,001</u>	<u>159,975</u>	<u>48,026</u>
Total regular programs	<u>3,811,539</u>	<u>(115,732)</u>	<u>3,695,807</u>	<u>3,508,644</u>	<u>187,163</u>
Learning/language disabilities:					
Salaries of teachers	54,656	478	55,134	55,062	72
General supplies	1,800	-	1,800	1,177	623
Total learning/language disabilities	<u>56,456</u>	<u>478</u>	<u>56,934</u>	<u>56,239</u>	<u>695</u>
Behavioral disabilities:					
Salaries of teachers	55,883	2,762	58,645	58,645	-
Other salaries for instruction	34,998	(34,312)	686	-	686
Total behavioral disabilities	<u>90,881</u>	<u>(31,550)</u>	<u>59,331</u>	<u>58,645</u>	<u>686</u>
Resource room/resource center:					
Salaries of teachers	1,190,521	(67,466)	1,123,055	1,123,055	-
General supplies	200	-	200	-	200
Total resource room/resource center	<u>1,190,721</u>	<u>(67,466)</u>	<u>1,123,255</u>	<u>1,123,055</u>	<u>200</u>
Autism:					
Salaries of teachers	522,673	115,810	638,483	638,483	-
Other salaries for instruction	290,177	7,312	297,489	297,489	-
General supplies	4,010	(830)	3,180	3,025	155
Total autism	<u>816,860</u>	<u>122,292</u>	<u>939,152</u>	<u>938,997</u>	<u>155</u>
Total special education - instruction	<u>2,154,918</u>	<u>23,754</u>	<u>2,178,672</u>	<u>2,176,936</u>	<u>1,736</u>
Total - instruction	<u>5,966,457</u>	<u>(91,978)</u>	<u>5,874,479</u>	<u>5,685,580</u>	<u>188,899</u>
Attendance and social work services:					
Family/parent liaison salary	40,568	-	40,568	40,560	8
Supplies and materials	100	-	100	-	100
Total attendance and social work services	<u>40,668</u>	<u>-</u>	<u>40,668</u>	<u>40,560</u>	<u>108</u>
Health services:					
Salaries	107,691	-	107,691	105,552	2,139
Supplies and materials	1,000	-	1,000	333	667
Total health services	<u>108,691</u>	<u>-</u>	<u>108,691</u>	<u>105,885</u>	<u>2,806</u>
Other support services - students-regular:					
Salaries of other professional staff	229,514	(40,000)	189,514	168,580	20,934
Supplies and materials	400	-	400	398	2
Total other support services - students-regular	<u>229,914</u>	<u>(40,000)</u>	<u>189,914</u>	<u>168,978</u>	<u>20,936</u>
Educational media services/school library:					
Salaries	106,325	-	106,325	104,258	2,067
Supplies and materials	2,332	(1,224)	1,108	166	942
Total educational media services/school library	<u>108,657</u>	<u>(1,224)</u>	<u>107,433</u>	<u>104,424</u>	<u>3,009</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2018

	<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>					
Support services - school administration:					
Salaries of principals/assistant principals	\$ 304,081	\$ (35,730)	\$ 268,351	\$ 233,365	\$ 34,986
Salaries of secretarial and clerical assistants	126,962	1,224	128,186	64,323	63,863
Other purchased services (400-500 series)	18,409	-	18,409	16,690	1,719
Supplies and materials	4,000	-	4,000	3,962	38
Total support services - school administration	<u>453,452</u>	<u>(34,506)</u>	<u>418,946</u>	<u>318,340</u>	<u>100,606</u>
Security:					
Salaries	124,064	-	124,064	98,541	25,523
Total security	<u>124,064</u>	<u>-</u>	<u>124,064</u>	<u>98,541</u>	<u>25,523</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	7,000	-	7,000	2,468	4,532
Total student transportation services	<u>7,000</u>	<u>-</u>	<u>7,000</u>	<u>2,468</u>	<u>4,532</u>
Unallocated employee benefits:					
Social Security contribution	61,199	9,106	70,305	63,090	7,215
TPAF contribution - ERIP	22,396	9,555	31,951	11,934	20,017
Health benefits	1,432,228	141,649	1,573,877	1,506,007	67,870
Total unallocated employee benefits	<u>1,515,823</u>	<u>160,310</u>	<u>1,676,133</u>	<u>1,581,031</u>	<u>95,102</u>
Total undistributed expenditures	<u>2,588,269</u>	<u>84,580</u>	<u>2,672,849</u>	<u>2,420,227</u>	<u>252,622</u>
Total expenditures - current expense	<u>8,554,726</u>	<u>(7,398)</u>	<u>8,547,328</u>	<u>8,105,807</u>	<u>441,521</u>
CAPITAL OUTLAY					
Equipment:					
Grades 1 - 5	-	7,398	7,398	-	7,398
Total equipment	<u>-</u>	<u>7,398</u>	<u>7,398</u>	<u>-</u>	<u>7,398</u>
Total capital outlay	<u>-</u>	<u>7,398</u>	<u>7,398</u>	<u>-</u>	<u>7,398</u>
Total expenditures	<u>8,554,726</u>	<u>-</u>	<u>8,554,726</u>	<u>8,105,807</u>	<u>448,919</u>
OTHER FINANCING SOURCES					
Transfers in	8,534,589	-	8,534,589	8,124,428	410,161
Total other financing sources	<u>8,534,589</u>	<u>-</u>	<u>8,534,589</u>	<u>8,124,428</u>	<u>410,161</u>
Excess (deficiency) of revenue and other financing sources over (under) expenditures and other financing uses	(20,137)	-	(20,137)	18,621	(38,758)
Fund balance, July 1	20,137	-	20,137	20,137	-
Fund balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 38,758</u>	<u>\$ (38,758)</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2018

	<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>					
EXPENDITURES -					
CURRENT EXPENSE					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 380,138	\$ (18,838)	\$ 361,300	\$ 361,300	\$ -
Grades 1-5	2,520,571	244,460	2,765,031	2,762,985	2,046
Grades 6-8	994,380	(7,591)	986,789	986,777	12
Total regular programs - instruction	<u>3,895,089</u>	<u>218,031</u>	<u>4,113,120</u>	<u>4,111,062</u>	<u>2,058</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	242,118	(1,182)	240,936	240,341	595
Other purchased services (400-500 series)	24,255	4,252	28,507	28,159	348
General supplies	118,171	28,849	147,020	118,166	28,854
Computers - instructional	20,000	29,892	49,892	49,785	107
Textbooks	30,797	(18,449)	12,348	7,459	4,889
Other objects	8,968	251	9,219	7,736	1,483
Miscellaneous expenditures	750	-	750	-	750
Total regular programs - undistributed instruction	<u>473,059</u>	<u>15,613</u>	<u>488,672</u>	<u>451,646</u>	<u>37,026</u>
Total regular programs	<u>4,368,148</u>	<u>233,644</u>	<u>4,601,792</u>	<u>4,562,708</u>	<u>39,084</u>
Behavioral disabilities:					
Salaries of teachers	108,691	(2,144)	106,547	106,547	-
Other salaries for instruction	36,450	1,324	37,774	37,685	89
Total behavioral disabilities	<u>145,141</u>	<u>(820)</u>	<u>144,321</u>	<u>144,232</u>	<u>89</u>
Resource room/resource center:					
Salaries of teachers	1,208,765	(21,639)	1,187,126	1,187,126	-
Other salaries for instruction	-	54,272	54,272	54,272	-
General supplies	1,800	-	1,800	1,800	-
Total resource room/resource center	<u>1,210,565</u>	<u>32,633</u>	<u>1,243,198</u>	<u>1,243,198</u>	<u>-</u>
Total special education - instruction	<u>1,355,706</u>	<u>31,813</u>	<u>1,387,519</u>	<u>1,387,430</u>	<u>89</u>
Bilingual education:					
Salaries of teachers	168,223	(4,973)	163,250	163,250	-
Total bilingual education	<u>168,223</u>	<u>(5,273)</u>	<u>163,250</u>	<u>163,250</u>	<u>-</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	10,500	-	10,500	170	10,330
Total other instructional	<u>10,500</u>	<u>-</u>	<u>10,500</u>	<u>170</u>	<u>10,330</u>
Total - instruction	<u>5,902,877</u>	<u>260,184</u>	<u>6,163,061</u>	<u>6,113,558</u>	<u>49,503</u>
Attendance and social work services:					
Family/parent liaison salary	39,318	(9,565)	29,753	29,753	-
Total attendance and social work services	<u>39,318</u>	<u>(9,565)</u>	<u>29,753</u>	<u>29,753</u>	<u>-</u>
Health services:					
Salaries	54,656	(383)	54,273	54,273	-
Supplies and materials	1,000	-	1,000	1,000	-
Total health services	<u>55,656</u>	<u>(383)</u>	<u>55,273</u>	<u>55,273</u>	<u>-</u>
Other support services - students-regular:					
Salaries of other professional staff	190,366	(78,733)	111,633	111,632	1
Supplies and materials	750	-	750	750	-
Total other support services - students-regular	<u>191,116</u>	<u>(78,733)</u>	<u>112,383</u>	<u>112,382</u>	<u>1</u>
Educational media services/school library:					
Salaries	79,519	3,736	83,255	83,255	-
Supplies and materials	1,000	(178)	822	822	-
Total educational media services/school library	<u>80,519</u>	<u>3,558</u>	<u>84,077</u>	<u>84,077</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, 2018

	<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	\$ 402,171	\$ (1,921)	\$ 400,250	\$ 399,470	\$ 780
Salaries of secretarial and clerical assistants	136,967	(30,731)	106,236	106,236	-
Other salaries	2,990	(220)	2,770	2,770	-
Other purchased services (400-500 series)	500	50	550	550	-
Supplies and materials	1,000	-	1,000	1,000	-
Computers	2,000	(56)	1,944	1,866	78
Total support services - school administration	<u>546,128</u>	<u>(33,378)</u>	<u>512,750</u>	<u>511,892</u>	<u>858</u>
Security:					
Salaries	82,909	(27,273)	55,636	55,636	-
Total security	<u>82,909</u>	<u>(27,273)</u>	<u>55,636</u>	<u>55,636</u>	<u>-</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	9,600	(110)	9,490	8,436	1,054
Total student transportation services	<u>9,600</u>	<u>(110)</u>	<u>9,490</u>	<u>8,436</u>	<u>1,054</u>
Unallocated employee benefits:					
Social Security contribution	61,565	20,080	81,645	67,474	14,171
TPAF contribution - ERIP	36,254	18,573	54,827	19,524	35,303
Health benefits	1,479,879	105,009	1,584,888	1,584,888	-
Total unallocated employee benefits	<u>1,577,698</u>	<u>143,662</u>	<u>1,721,360</u>	<u>1,671,886</u>	<u>49,474</u>
Total undistributed expenditures	<u>2,582,944</u>	<u>(2,222)</u>	<u>2,580,722</u>	<u>2,529,335</u>	<u>51,387</u>
Total expenditures - current expense	<u>8,485,821</u>	<u>257,962</u>	<u>8,743,783</u>	<u>8,642,893</u>	<u>100,890</u>
CAPITAL OUTLAY					
Equipment:					
Undistributed expenditures:					
School administration	20,000	(16,260)	3,740	3,740	-
Total equipment	<u>20,000</u>	<u>(16,260)</u>	<u>3,740</u>	<u>3,740</u>	<u>-</u>
Total capital outlay	<u>20,000</u>	<u>(16,260)</u>	<u>3,740</u>	<u>3,740</u>	<u>-</u>
Total expenditures	<u>8,505,821</u>	<u>241,702</u>	<u>8,747,523</u>	<u>8,646,633</u>	<u>100,890</u>
OTHER FINANCING SOURCES					
Transfers in	8,462,484	241,702	8,704,186	8,661,944	42,242
Total other financing sources	<u>8,462,484</u>	<u>241,702</u>	<u>8,704,186</u>	<u>8,661,944</u>	<u>42,242</u>
Excess (deficiency) of revenue and other financing sources over (under) expenditures and other financing uses	(43,337)	-	(43,337)	15,311	(58,648)
Fund balance, July 1	43,337	-	43,337	43,337	-
Fund balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 58,648</u>	<u>\$ (58,648)</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2018

	<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>					
EXPENDITURES -					
CURRENT EXPENSE					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 110,842	\$ 49,213	\$ 160,055	\$ 160,055	\$ -
Grades 1-5	1,669,289	(64,922)	1,604,367	1,453,608	150,759
Grades 6-8	498,887	(25,028)	473,859	466,543	7,316
Total regular programs - instruction	<u>2,279,018</u>	<u>(40,737)</u>	<u>2,238,281</u>	<u>2,080,206</u>	<u>158,075</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	42,615	1,009	43,624	42,956	668
Other purchased services (400-500 series)	4,000	16,410	20,410	16,486	3,924
General supplies	37,930	32,852	70,782	64,707	6,075
Computers - instructional	14,910	(8,932)	5,978	2,954	3,024
Other objects	8,225	(4,031)	4,194	-	4,194
Miscellaneous expenditures	750	-	750	-	750
Total regular programs - undistributed instruction	<u>108,430</u>	<u>37,308</u>	<u>145,738</u>	<u>127,103</u>	<u>18,635</u>
Total regular programs	<u>2,387,448</u>	<u>(3,429)</u>	<u>2,384,019</u>	<u>2,207,309</u>	<u>176,710</u>
Learning/language disabilities:					
Salaries of teachers	57,814	(29,243)	28,571	16,075	12,496
Other salaries for instruction	44,837	-	44,837	44,825	12
Total learning/language disabilities	<u>102,651</u>	<u>(29,243)</u>	<u>73,408</u>	<u>60,900</u>	<u>12,508</u>
Resource room/resource center:					
Salaries of teachers	943,137	30,307	973,444	972,245	1,199
General supplies	300	62	362	243	119
Total resource room/resource center	<u>943,437</u>	<u>30,369</u>	<u>973,806</u>	<u>972,488</u>	<u>1,318</u>
Autism:					
Salaries of teachers	511,596	11,287	522,883	522,606	277
Other salaries for instruction	210,497	5,752	216,249	216,249	-
General supplies	1,116	(886)	230	-	230
Total autism	<u>723,209</u>	<u>16,153</u>	<u>739,362</u>	<u>738,855</u>	<u>507</u>
Total special education - instruction	<u>1,769,297</u>	<u>17,279</u>	<u>1,786,576</u>	<u>1,772,243</u>	<u>14,333</u>
Bilingual education:					
Salaries of teachers	106,325	(964)	105,361	104,006	1,355
Total bilingual education	<u>106,325</u>	<u>(964)</u>	<u>105,361</u>	<u>104,006</u>	<u>1,355</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	-	1,900	1,900	1,840	60
Total other instructional	<u>-</u>	<u>1,900</u>	<u>1,900</u>	<u>1,840</u>	<u>60</u>
Total - instruction	<u>4,263,070</u>	<u>14,786</u>	<u>4,277,856</u>	<u>4,085,398</u>	<u>192,458</u>
Attendance and social work services:					
Family/parent liaison salary	39,918	(4)	39,914	39,914	-
Total attendance and social work services	<u>39,918</u>	<u>(4)</u>	<u>39,914</u>	<u>39,914</u>	<u>-</u>
Health services:					
Salaries	109,725	(2,083)	107,642	107,642	-
Supplies and materials	1,000	(100)	900	680	220
Total health services	<u>110,725</u>	<u>(2,183)</u>	<u>108,542</u>	<u>108,322</u>	<u>220</u>
Other support services - students-regular:					
Salaries of other professional staff	114,757	(114,757)	-	-	-
Supplies and materials	500	(120)	380	377	3
Total other support services - students-regular	<u>115,257</u>	<u>(114,877)</u>	<u>380</u>	<u>377</u>	<u>3</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2018

	<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	\$ 59,042	\$ (842)	\$ 58,200	\$ 58,200	\$ -
Supplies and materials	2,000	(1,740)	260	238	22
Total educational media services/school library	<u>61,042</u>	<u>(2,582)</u>	<u>58,460</u>	<u>58,438</u>	<u>22</u>
Instruction staff training services:					
Other purchased professional services - educational	4,000	(3,790)	210	-	210
Supplies and materials	-	300	300	-	300
Total instruction staff training services	<u>4,000</u>	<u>(3,490)</u>	<u>510</u>	<u>-</u>	<u>510</u>
Support services - school administration:					
Salaries of principals/assistant principals	274,476	1,892	276,368	271,715	4,653
Salaries of secretarial and clerical assistants	101,719	(875)	100,844	71,560	29,284
Other salaries	8,486	(5,335)	3,151	3,150	1
Other purchased services (400-500 series)	24,348	3,700	28,048	15,387	12,661
Supplies and materials	10,000	(6,800)	3,200	-	3,200
Total support services - school administration	<u>419,029</u>	<u>(7,418)</u>	<u>411,611</u>	<u>361,812</u>	<u>49,799</u>
Security:					
Salaries	118,372	864	119,236	118,583	653
Total security	<u>118,372</u>	<u>864</u>	<u>119,236</u>	<u>118,583</u>	<u>653</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	4,000	(2,400)	1,600	-	1,600
Total student transportation services	<u>4,000</u>	<u>(2,400)</u>	<u>1,600</u>	<u>-</u>	<u>1,600</u>
Unallocated employee benefits:					
Social Security contribution	55,023	10,386	65,409	58,702	6,707
TPAF contribution - ERIP	23,219	8,820	32,039	12,283	19,756
Health benefits	944,894	98,098	1,042,992	1,034,021	8,971
Total unallocated employee benefits	<u>1,023,136</u>	<u>117,304</u>	<u>1,140,440</u>	<u>1,105,006</u>	<u>35,434</u>
Total undistributed expenditures	<u>1,895,479</u>	<u>(14,786)</u>	<u>1,880,693</u>	<u>1,792,452</u>	<u>88,241</u>
Total expenditures - current expense	<u>6,158,549</u>	<u>-</u>	<u>6,158,549</u>	<u>5,877,850</u>	<u>280,699</u>
Total expenditures	<u>6,158,549</u>	<u>-</u>	<u>6,158,549</u>	<u>5,877,850</u>	<u>280,699</u>
OTHER FINANCING SOURCES					
Transfers in	6,135,559	-	6,135,559	5,891,184	244,375
Total other financing sources	<u>6,135,559</u>	<u>-</u>	<u>6,135,559</u>	<u>5,891,184</u>	<u>244,375</u>
Excess (deficiency) of revenue and other financing sources over (under) expenditures and other financing uses	(22,990)	-	(22,990)	13,334	(36,324)
Fund balance, July 1	22,990	-	22,990	22,990	-
Fund balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 36,324</u>	<u>\$ (36,324)</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2018

	<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>					
EXPENDITURES -					
CURRENT EXPENSE					
Regular programs - instruction:					
Salaries of teachers:					
Grades 6-8	\$ 1,604,372	\$ (199,769)	\$ 1,404,603	\$ 1,294,925	\$ 109,678
Total regular programs - instruction	<u>1,604,372</u>	<u>(199,769)</u>	<u>1,404,603</u>	<u>1,294,925</u>	<u>109,678</u>
Regular programs - undistributed instruction:					
Other purchased services (400-500 series)	18,450	2,231	20,681	18,023	2,658
General supplies	21,970	(2,320)	19,650	13,042	6,608
Computers - instructional	35,000	-	35,000	34,361	639
Other objects	7,000	(1,000)	6,000	5,573	427
Miscellaneous expenditures	750	-	750	-	750
Total regular programs - undistributed instruction	<u>83,170</u>	<u>(1,089)</u>	<u>82,081</u>	<u>70,999</u>	<u>11,082</u>
Total regular programs	<u>1,687,542</u>	<u>(200,858)</u>	<u>1,486,684</u>	<u>1,365,924</u>	<u>120,760</u>
Learning/language disabilities:					
Salaries of teachers	166,790	11,368	178,158	178,157	1
General supplies	750	-	750	494	256
Total learning/language disabilities	<u>167,540</u>	<u>11,368</u>	<u>178,908</u>	<u>178,651</u>	<u>257</u>
Behavioral disabilities:					
Salaries of teachers	214,322	(12,751)	201,571	174,979	26,592
Other salaries for instruction	85,202	1,383	86,585	86,411	174
General supplies	750	-	750	577	173
Total behavioral disabilities	<u>300,274</u>	<u>(11,368)</u>	<u>288,906</u>	<u>261,967</u>	<u>26,939</u>
Resource room/resource center:					
Salaries of teachers	720,677	(57,553)	663,124	634,091	29,033
General supplies	500	-	500	-	500
Total resource room/resource center	<u>721,177</u>	<u>(57,553)</u>	<u>663,624</u>	<u>634,091</u>	<u>29,533</u>
Autism:					
Other salaries for instruction	-	16,900	16,900	15,046	1,854
Total autism	<u>-</u>	<u>16,900</u>	<u>16,900</u>	<u>15,046</u>	<u>1,854</u>
Total special education - instruction	<u>1,188,991</u>	<u>(40,653)</u>	<u>1,148,338</u>	<u>1,089,755</u>	<u>58,583</u>
Bilingual education:					
Other salaries for instruction	37,700	-	37,700	-	37,700
Total bilingual education	<u>37,700</u>	<u>-</u>	<u>37,700</u>	<u>-</u>	<u>37,700</u>
Total - instruction	<u>2,914,233</u>	<u>(241,511)</u>	<u>2,672,722</u>	<u>2,455,679</u>	<u>217,043</u>
Attendance and social work services:					
Family/parent liaison salary	16,271	957	17,228	17,228	-
Total attendance and social work services	<u>16,271</u>	<u>957</u>	<u>17,228</u>	<u>17,228</u>	<u>-</u>
Health services:					
Salaries	107,691	(315)	107,376	105,552	1,824
Supplies and materials	500	(30)	470	470	-
Total health services	<u>108,191</u>	<u>(345)</u>	<u>107,846</u>	<u>106,022</u>	<u>1,824</u>
Other support services - students-regular:					
Salaries of other professional staff	107,691	-	107,691	106,199	1,492
Supplies and materials	200	(200)	-	-	-
Total other support services - students-regular	<u>107,891</u>	<u>(200)</u>	<u>107,691</u>	<u>106,199</u>	<u>1,492</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2018

	<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	\$ 142,096	\$ (642)	\$ 141,454	\$ 139,064	\$ 2,390
Salaries of secretarial and clerical assistants	134,339	-	134,339	98,407	35,932
Other salaries	15,280	(1,280)	14,000	3,451	10,549
Supplies and materials	1,000	-	1,000	998	2
Total support services - school administration	<u>292,715</u>	<u>(1,922)</u>	<u>290,793</u>	<u>241,920</u>	<u>48,873</u>
Security:					
Salaries	95,526	-	95,526	79,891	15,635
Total security	<u>95,526</u>	<u>-</u>	<u>95,526</u>	<u>79,891</u>	<u>15,635</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	3,736	(1,000)	2,736	1,892	844
Total student transportation services	<u>3,736</u>	<u>(1,000)</u>	<u>2,736</u>	<u>1,892</u>	<u>844</u>
Unallocated employee benefits:					
Social Security contribution	34,606	12,614	47,220	43,465	3,755
TPAF contribution - ERIP	12,122	4,843	16,965	6,552	10,413
Health benefits	667,163	(17,458)	649,705	619,319	30,386
Total unallocated employee benefits	<u>713,891</u>	<u>(1)</u>	<u>713,890</u>	<u>669,336</u>	<u>44,554</u>
Total undistributed expenditures	<u>1,338,221</u>	<u>(2,511)</u>	<u>1,335,710</u>	<u>1,222,488</u>	<u>113,222</u>
Total expenditures - current expense	<u>4,252,454</u>	<u>(244,022)</u>	<u>4,008,432</u>	<u>3,678,167</u>	<u>330,265</u>
CAPITAL OUTLAY					
Equipment:					
Undistributed expenditures:					
School administration	-	2,320	2,320	2,320	-
Total equipment	<u>-</u>	<u>2,320</u>	<u>2,320</u>	<u>2,320</u>	<u>-</u>
Total capital outlay	<u>-</u>	<u>2,320</u>	<u>2,320</u>	<u>2,320</u>	<u>-</u>
Total expenditures	<u>4,252,454</u>	<u>(241,702)</u>	<u>4,010,752</u>	<u>3,680,487</u>	<u>330,265</u>
OTHER FINANCING SOURCES					
Transfers in	4,242,712	(241,702)	4,001,010	3,686,149	314,861
Total other financing sources	<u>4,242,712</u>	<u>(241,702)</u>	<u>4,001,010</u>	<u>3,686,149</u>	<u>314,861</u>
Excess (deficiency) of revenue and other financing sources over (under) expenditures and other financing uses	(9,742)	-	(9,742)	5,662	(15,404)
Fund balance, July 1	9,742	-	9,742	9,742	-
Fund balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,404</u>	<u>\$ (15,404)</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2018

	<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>					
EXPENDITURES -					
CURRENT EXPENSE					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 55,166	\$ 2,887	\$ 58,053	\$ 58,053	\$ -
Grades 1-5	551,026	124,906	675,932	675,932	-
Grades 6-8	847,349	68,797	916,146	916,146	-
Total regular programs - instruction	<u>1,453,541</u>	<u>196,590</u>	<u>1,650,131</u>	<u>1,650,131</u>	<u>-</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	120,365	4,031	124,396	123,504	892
Purchased professional - educational services	1,500	-	1,500	-	1,500
Other purchased services (400-500 series)	7,000	7,380	14,380	12,858	1,522
General supplies	42,034	(7,700)	34,334	25,016	9,318
Other objects	15,482	-	15,482	11,677	3,805
Miscellaneous expenditures	750	-	750	-	750
Total regular programs - undistributed instruction	<u>187,131</u>	<u>3,711</u>	<u>190,842</u>	<u>173,055</u>	<u>17,787</u>
Total regular programs	<u>1,640,672</u>	<u>200,301</u>	<u>1,840,973</u>	<u>1,823,186</u>	<u>17,787</u>
Learning/language disabilities:					
Salaries of teachers	146,696	7,256	153,952	153,952	-
Other salaries for instruction	72,148	2,686	74,834	74,834	-
Other purchased services (400-500 series)	1,480	-	1,480	1,479	1
General supplies	4,059	1	4,060	3,189	871
Total learning/language disabilities	<u>224,383</u>	<u>9,943</u>	<u>234,326</u>	<u>233,454</u>	<u>872</u>
Behavioral disabilities:					
Other salaries for instruction	43,437	(431)	43,006	43,006	-
Total behavioral disabilities	<u>43,437</u>	<u>(431)</u>	<u>43,006</u>	<u>43,006</u>	<u>-</u>
Resource room/resource center:					
Salaries of teachers	878,546	(68,954)	809,592	809,592	-
General supplies	4,400	-	4,400	-	4,400
Total resource room/resource center	<u>882,946</u>	<u>(68,954)</u>	<u>813,992</u>	<u>809,592</u>	<u>4,400</u>
Autism:					
Salaries of teachers	173,058	(48,827)	124,231	114,921	9,310
Other salaries for instruction	79,287	3,942	83,229	80,609	2,620
General supplies	1,000	-	1,000	535	465
Total autism	<u>253,345</u>	<u>(44,885)</u>	<u>208,460</u>	<u>196,065</u>	<u>12,395</u>
Total special education - instruction	<u>1,404,111</u>	<u>(104,327)</u>	<u>1,299,784</u>	<u>1,282,117</u>	<u>17,667</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	10,000	-	10,000	9,840	160
Total other instructional	<u>10,000</u>	<u>-</u>	<u>10,000</u>	<u>9,840</u>	<u>160</u>
Total - instruction	<u>3,054,783</u>	<u>95,974</u>	<u>3,150,757</u>	<u>3,115,143</u>	<u>35,614</u>
Attendance and social work services:					
Family/parent liaison salary	39,918	-	39,918	39,914	4
Supplies and materials	558	-	558	500	58
Total attendance and social work services	<u>40,476</u>	<u>-</u>	<u>40,476</u>	<u>40,414</u>	<u>62</u>
Health services:					
Salaries	107,691	(1,610)	106,081	106,080	1
Supplies and materials	1,000	-	1,000	1,000	-
Total health services	<u>108,691</u>	<u>(1,610)</u>	<u>107,081</u>	<u>107,080</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, 2018

	<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	\$ 210,262	\$ 3,481	\$ 213,743	\$ 213,743	\$ -
Supplies and materials	1,037	(1)	1,036	-	1,036
Total other support services - students-regular	<u>211,299</u>	<u>3,480</u>	<u>214,779</u>	<u>213,743</u>	<u>1,036</u>
Educational media services/school library:					
Salaries	114,215	(103,725)	10,490	10,489	1
Other purchased services (400-500 series)	24,782	(320)	24,462	24,146	316
Supplies and materials	1,000	-	1,000	-	1,000
Total educational media services/school library	<u>139,997</u>	<u>(104,045)</u>	<u>35,952</u>	<u>34,635</u>	<u>1,317</u>
Support services - school administration:					
Salaries of principals/assistant principals	307,435	(9,585)	297,850	297,850	-
Salaries of secretarial and clerical assistants	156,532	(33,449)	123,083	123,083	-
Other salaries	3,200	-	3,200	3,050	150
Other purchased services (400-500 series)	8,642	-	8,642	5,329	3,313
Supplies and materials	3,000	-	3,000	2,788	212
Total support services - school administration	<u>478,809</u>	<u>(43,034)</u>	<u>435,775</u>	<u>432,100</u>	<u>3,675</u>
Security:					
Salaries	147,549	(1,108)	146,441	146,441	-
General supplies	250	-	250	248	2
Total security	<u>147,799</u>	<u>(1,108)</u>	<u>146,691</u>	<u>146,689</u>	<u>2</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	13,250	-	13,250	11,958	1,292
Total student transportation services	<u>13,250</u>	<u>-</u>	<u>13,250</u>	<u>11,958</u>	<u>1,292</u>
Unallocated employee benefits:					
Social Security contribution	59,753	10,536	70,289	64,900	5,389
TPAF contribution - ERIP	19,183	7,598	26,781	10,210	16,571
Health benefits	1,078,606	89,422	1,168,028	1,168,028	-
Total unallocated employee benefits	<u>1,157,542</u>	<u>107,556</u>	<u>1,265,098</u>	<u>1,243,138</u>	<u>21,960</u>
Total undistributed expenditures	<u>2,297,863</u>	<u>(38,761)</u>	<u>2,259,102</u>	<u>2,229,757</u>	<u>29,345</u>
Total expenditures - current expense	<u>5,352,646</u>	<u>57,213</u>	<u>5,409,859</u>	<u>5,344,900</u>	<u>64,959</u>
Total expenditures	<u>5,352,646</u>	<u>57,213</u>	<u>5,409,859</u>	<u>5,344,900</u>	<u>64,959</u>
OTHER FINANCING SOURCES					
Transfers in	5,331,046	57,213	5,388,259	5,362,950	25,309
Total other financing sources	<u>5,331,046</u>	<u>57,213</u>	<u>5,388,259</u>	<u>5,362,950</u>	<u>25,309</u>
Excess (deficiency) of revenue and other financing sources over (under) expenditures and other financing uses	(21,600)	-	(21,600)	18,050	(39,650)
Fund balance, July 1	21,600	-	21,600	21,600	-
Fund balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 39,650</u>	<u>\$ (39,650)</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2018

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>Liberty High School</u>					
EXPENDITURES -					
CURRENT EXPENSE					
Regular programs - instruction:					
Salaries of teachers:					
Grades 9-12	\$ 1,585,640	\$ (16,936)	\$ 1,568,704	\$ 1,566,203	\$ 2,501
Total regular programs - instruction	<u>1,585,640</u>	<u>(16,936)</u>	<u>1,568,704</u>	<u>1,566,203</u>	<u>2,501</u>
Regular programs - undistributed instruction:					
Other purchased services (400-500 series)	4,193	664	4,857	1,919	2,938
General supplies	3,605	(750)	2,855	2,722	133
Other objects	-	86	86	85	1
Miscellaneous expenditures	625	-	625	-	625
Total regular programs - undistributed instruction	<u>8,423</u>	<u>-</u>	<u>8,423</u>	<u>4,726</u>	<u>3,697</u>
Total regular programs	<u>1,594,063</u>	<u>(16,936)</u>	<u>1,577,127</u>	<u>1,570,929</u>	<u>6,198</u>
Resource room/resource center:					
Salaries of teachers	380,512	1,002	381,514	381,514	-
Other salaries for instruction	36,450	1,324	37,774	37,774	-
Total resource room/resource center	<u>416,962</u>	<u>2,326</u>	<u>419,288</u>	<u>419,288</u>	<u>-</u>
Total special education - instruction	<u>416,962</u>	<u>2,326</u>	<u>419,288</u>	<u>419,288</u>	<u>-</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	9,850	-	9,850	9,850	-
Total other instructional	<u>9,850</u>	<u>-</u>	<u>9,850</u>	<u>9,850</u>	<u>-</u>
Total - instruction	<u>2,020,875</u>	<u>(14,610)</u>	<u>2,006,265</u>	<u>2,000,067</u>	<u>6,198</u>
Attendance and social work services:					
Salaries	25,400	274	25,674	25,674	-
Total attendance and social work services	<u>25,400</u>	<u>274</u>	<u>25,674</u>	<u>25,674</u>	<u>-</u>
Health services:					
Salaries	104,325	(2,000)	102,325	102,269	56
Supplies and materials	250	(54)	196	196	-
Total health services	<u>104,575</u>	<u>(2,054)</u>	<u>102,521</u>	<u>102,465</u>	<u>56</u>
Other support services - students-regular:					
Salaries of other professional staff	82,885	(29,884)	53,001	53,001	-
Other salaries	108,691	(2,143)	106,548	106,548	-
Supplies and materials	10,675	1,315	11,990	7,566	4,424
Total other support services - students-regular	<u>202,251</u>	<u>(30,712)</u>	<u>171,539</u>	<u>167,115</u>	<u>4,424</u>
Support services - school administration:					
Salaries of principals/assistant principals	136,578	(425)	136,153	136,152	1
Salaries of secretarial and clerical assistants	81,880	(438)	81,442	81,441	1
Other purchased services (400-500 series)	25,925	3,353	29,278	27,782	1,496
Supplies and materials	11,410	(7,114)	4,296	2,803	1,493
Total support services - school administration	<u>255,793</u>	<u>(4,624)</u>	<u>251,169</u>	<u>248,178</u>	<u>2,991</u>
Security:					
Salaries	93,620	(27,203)	66,417	66,416	1
Total security	<u>93,620</u>	<u>(27,203)</u>	<u>66,417</u>	<u>66,416</u>	<u>1</u>
Student transportation services:					
Contracted services -					
(other than between home and school) - vendors	1,500	-	1,500	1,500	-
Total student transportation services	<u>1,500</u>	<u>-</u>	<u>1,500</u>	<u>1,500</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, 2018

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>Liberty High School</u>					
Unallocated employee benefits:					
Social Security contribution	\$ 20,762	\$ 3,930	\$ 24,692	\$ 22,637	\$ 2,055
TPAF contribution - ERIP	6,524	2,989	9,513	3,505	6,008
Health benefits	586,066	72,010	658,076	658,076	-
Total unallocated employee benefits	<u>613,352</u>	<u>78,929</u>	<u>692,281</u>	<u>684,218</u>	<u>8,063</u>
Total undistributed expenditures	<u>1,296,491</u>	<u>14,610</u>	<u>1,311,101</u>	<u>1,295,566</u>	<u>15,535</u>
Total expenditures - current expense	<u>3,317,366</u>	<u>-</u>	<u>3,317,366</u>	<u>3,295,633</u>	<u>21,733</u>
Total expenditures	<u>3,317,366</u>	<u>-</u>	<u>3,317,366</u>	<u>3,295,633</u>	<u>21,733</u>
OTHER FINANCING SOURCES					
Transfers in	<u>3,306,696</u>	<u>-</u>	<u>3,306,696</u>	<u>3,302,734</u>	<u>3,962</u>
Total other financing sources	<u>3,306,696</u>	<u>-</u>	<u>3,306,696</u>	<u>3,302,734</u>	<u>3,962</u>
Excess (deficiency) of revenue and other financing sources over (under) expenditures and other financing uses	(10,670)	-	(10,670)	7,101	(17,771)
Fund balance, July 1	<u>10,670</u>	<u>-</u>	<u>10,670</u>	<u>10,670</u>	<u>-</u>
Fund balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 17,771</u>	<u>\$ (17,771)</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2018

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Academy I					
EXPENDITURES -					
CURRENT EXPENSE					
Regular programs - instruction:					
Salaries of teachers:					
Grades 6-8	\$ 2,306,069	\$ (13,368)	\$ 2,292,701	\$ 2,292,574	\$ 127
Total regular programs - instruction	<u>2,306,069</u>	<u>(13,368)</u>	<u>2,292,701</u>	<u>2,292,574</u>	<u>127</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	41,318	-	41,318	41,308	10
Purchased professional - educational services	1,200	-	1,200	1,200	-
Other purchased services (400-500 series)	19,589	(1,051)	18,538	17,110	1,428
Travel	-	1,050	1,050	1,007	43
General supplies	31,659	(75)	31,584	26,587	4,997
Computers - instructional	27,137	-	27,137	26,066	1,071
Textbooks	13,000	(4,200)	8,800	7,048	1,752
Other objects	5,432	-	5,432	3,087	2,345
Miscellaneous expenditures	625	-	625	-	625
Total regular programs - undistributed instruction	<u>139,960</u>	<u>(4,276)</u>	<u>135,684</u>	<u>123,413</u>	<u>12,271</u>
Total regular programs	<u>2,446,029</u>	<u>(17,644)</u>	<u>2,428,385</u>	<u>2,415,987</u>	<u>12,398</u>
Special education:					
Cognitive - mild:					
Salaries of teachers	317,281	-	317,281	314,084	3,197
Other salaries for instruction	157,496	(19,007)	138,489	84,963	53,526
General supplies	2,000	-	2,000	1,971	29
Total cognitive - mild	<u>476,777</u>	<u>(19,007)</u>	<u>457,770</u>	<u>401,018</u>	<u>56,752</u>
Cognitive - moderate:					
Salaries of teachers	277,057	5,789	282,846	282,846	-
Other salaries for instruction	75,374	2,940	78,314	78,314	-
General supplies	3,000	-	3,000	2,989	11
Total cognitive - moderate	<u>355,431</u>	<u>8,729</u>	<u>364,160</u>	<u>364,149</u>	<u>11</u>
Resource room/resource center:					
Salaries of teachers	105,325	-	105,325	83,124	22,201
Total resource room/resource center	<u>105,325</u>	<u>-</u>	<u>105,325</u>	<u>83,124</u>	<u>22,201</u>
Total special education - instruction	<u>937,533</u>	<u>(10,278)</u>	<u>927,255</u>	<u>848,291</u>	<u>78,964</u>
Bilingual education:					
Other salaries for instruction	41,318	-	41,318	-	41,318
Total bilingual education	<u>41,318</u>	<u>-</u>	<u>41,318</u>	<u>-</u>	<u>41,318</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	28,400	-	28,400	27,200	1,200
Total other instructional	<u>28,400</u>	<u>-</u>	<u>28,400</u>	<u>27,200</u>	<u>1,200</u>
Total - instruction	<u>3,453,280</u>	<u>(27,922)</u>	<u>3,425,358</u>	<u>3,291,478</u>	<u>133,880</u>
Attendance and social work services:					
Family/parent liaison salary	3,027	5,549	8,576	8,576	-
Total attendance and social work services	<u>3,027</u>	<u>5,549</u>	<u>8,576</u>	<u>8,576</u>	<u>-</u>
Health services:					
Salaries	108,691	(2,144)	106,547	106,547	-
Supplies and materials	2,500	(275)	2,225	2,225	-
Total health services	<u>111,191</u>	<u>(2,419)</u>	<u>108,772</u>	<u>108,772</u>	<u>-</u>
Other support services - students-regular:					
Salaries of other professional staff	115,091	(1,529)	113,562	113,562	-
Total other support services - students-regular	<u>115,091</u>	<u>(1,529)</u>	<u>113,562</u>	<u>113,562</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, 2018

	<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	\$ 116,423	\$ (2,314)	\$ 114,109	\$ 114,109	\$ -
Supplies and materials	6,086	(588)	5,498	3,365	2,133
Other objects	200	(10)	190	190	-
Total educational media services/school library	<u>122,709</u>	<u>(2,912)</u>	<u>119,797</u>	<u>117,664</u>	<u>2,133</u>
Instruction staff training services:					
Other purchased services (400-500 series)	1,000	-	1,000	-	1,000
Total instruction staff training services	<u>1,000</u>	<u>-</u>	<u>1,000</u>	<u>-</u>	<u>1,000</u>
Support services - school administration:					
Salaries of principals/assistant principals	165,304	(4,298)	161,006	161,006	-
Salaries of secretarial and clerical assistants	127,048	(19,762)	107,286	107,286	-
Other purchased services (400-500 series)	5,000	(190)	4,810	4,806	4
Supplies and materials	14,000	1,078	15,078	15,074	4
Other objects	150	(15)	135	89	46
Total support services - school administration	<u>311,502</u>	<u>(23,187)</u>	<u>288,315</u>	<u>288,261</u>	<u>54</u>
Security:					
Salaries	79,148	(966)	78,182	78,182	-
Total security	<u>79,148</u>	<u>(966)</u>	<u>78,182</u>	<u>78,182</u>	<u>-</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	5,000	-	5,000	4,909	91
Total student transportation services	<u>5,000</u>	<u>-</u>	<u>5,000</u>	<u>4,909</u>	<u>91</u>
Unallocated employee benefits:					
Social Security contribution	53,945	2,160	56,105	46,774	9,331
TPAF contribution - ERIP	20,210	8,350	28,560	10,816	17,744
Health benefits	869,211	38,676	907,887	907,887	-
Total unallocated employee benefits	<u>943,366</u>	<u>49,186</u>	<u>992,552</u>	<u>965,477</u>	<u>27,075</u>
Total undistributed expenditures	<u>1,692,034</u>	<u>23,722</u>	<u>1,715,756</u>	<u>1,685,403</u>	<u>30,353</u>
Total expenditures - current expense	<u>5,145,314</u>	<u>(4,200)</u>	<u>5,141,114</u>	<u>4,976,881</u>	<u>164,233</u>
CAPITAL OUTLAY					
Equipment:					
Grades 9 - 12	-	4,200	4,200	-	4,200
Total equipment	<u>-</u>	<u>4,200</u>	<u>4,200</u>	<u>-</u>	<u>4,200</u>
Total capital outlay	<u>-</u>	<u>4,200</u>	<u>4,200</u>	<u>-</u>	<u>4,200</u>
Total expenditures	<u>5,145,314</u>	<u>-</u>	<u>5,145,314</u>	<u>4,976,881</u>	<u>168,433</u>
OTHER FINANCING SOURCES					
Transfers in	5,127,525	-	5,127,525	4,986,135	141,390
Total other financing sources	<u>5,127,525</u>	<u>-</u>	<u>5,127,525</u>	<u>4,986,135</u>	<u>141,390</u>
Excess (deficiency) of revenue and other financing sources over (under) expenditures and other financing uses	(17,789)	-	(17,789)	9,254	(27,043)
Fund balance, July 1	17,789	-	17,789	17,789	-
Fund balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 27,043</u>	<u>\$ (27,043)</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2018

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>Dickinson High School</u>					
EXPENDITURES -					
CURRENT EXPENSE					
Regular programs - instruction:					
Salaries of teachers:					
Grades 9-12	\$ 10,752,119	\$ (64,665)	\$ 10,687,454	\$ 9,553,014	\$ 1,134,440
Total regular programs - instruction	<u>10,752,119</u>	<u>(64,665)</u>	<u>10,687,454</u>	<u>9,553,014</u>	<u>1,134,440</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	80,465	20,910	101,375	100,288	1,087
Purchased professional - educational services	5,000	-	5,000	4,000	1,000
Other purchased services (400-500 series)	106,566	(5,616)	100,950	83,193	17,757
Travel	1,300	6,460	7,760	4,242	3,518
General supplies	77,681	21,375	99,056	86,769	12,287
Computers - instructional	8,260	7,246	15,506	15,220	286
Textbooks	81,051	(18,621)	62,430	52,335	10,095
Other objects	37,000	-	37,000	29,724	7,276
Miscellaneous expenditures	2,000	-	2,000	-	2,000
Total regular programs - undistributed instruction	<u>399,323</u>	<u>31,754</u>	<u>431,077</u>	<u>375,771</u>	<u>55,306</u>
Total regular programs	<u>11,151,442</u>	<u>(32,911)</u>	<u>11,118,531</u>	<u>9,928,785</u>	<u>1,189,746</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>
Cognitive - moderate:					
General supplies	500	-	500	500	-
Total cognitive - moderate	<u>500</u>	<u>-</u>	<u>500</u>	<u>500</u>	<u>-</u>
Learning/language disabilities:					
Other salaries for instruction	-	74,675	74,675	68,341	6,334
General supplies	500	-	500	500	-
Total learning/language disabilities	<u>500</u>	<u>74,675</u>	<u>75,175</u>	<u>68,841</u>	<u>6,334</u>
Behavioral disabilities:					
General supplies	500	-	500	500	-
Total behavioral disabilities	<u>500</u>	<u>-</u>	<u>500</u>	<u>500</u>	<u>-</u>
Multiple disabilities:					
Salaries of teachers	59,042	(6,738)	52,304	-	52,304
Total multiple disabilities	<u>59,042</u>	<u>(6,738)</u>	<u>52,304</u>	<u>-</u>	<u>52,304</u>
Resource room/resource center:					
Salaries of teachers	2,346,380	(69,270)	2,277,110	2,044,753	232,357
Other salaries for instruction	179,348	-	179,348	178,860	488
General supplies	500	-	500	500	-
Total resource room/resource center	<u>2,526,228</u>	<u>(69,270)</u>	<u>2,456,958</u>	<u>2,224,113</u>	<u>232,845</u>
Autism:					
Salaries of teachers	59,559	(3,353)	56,206	-	56,206
Other salaries for instruction	149,116	34,353	183,469	183,469	-
Total autism	<u>208,675</u>	<u>31,000</u>	<u>239,675</u>	<u>183,469</u>	<u>56,206</u>
Total special education - instruction	<u>2,795,945</u>	<u>29,667</u>	<u>2,825,612</u>	<u>2,477,923</u>	<u>347,689</u>
Bilingual education:					
Salaries of teachers	662,755	(31,000)	631,755	613,543	18,212
General supplies	534	-	534	500	34
Textbooks	1,000	-	1,000	871	129
Total bilingual education	<u>664,289</u>	<u>(31,000)</u>	<u>633,289</u>	<u>614,914</u>	<u>18,375</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2018

	<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	\$ 37,000	\$ -	\$ 37,000	\$ 28,222	\$ 8,778
Other purchase services (300-500 series)	2,500	-	2,500	2,485	15
Other Objects	250	-	250	-	250
Total other instructional	<u>39,750</u>	<u>-</u>	<u>39,750</u>	<u>30,707</u>	<u>9,043</u>
Total - instruction	<u>14,651,426</u>	<u>(34,244)</u>	<u>14,617,182</u>	<u>13,052,329</u>	<u>1,564,853</u>
Attendance and social work services:					
Salaries	34,762	375	35,137	35,047	90
Family/parent liaison salary	39,918	375	40,293	39,914	379
Total attendance and social work services	<u>74,680</u>	<u>750</u>	<u>75,430</u>	<u>74,961</u>	<u>469</u>
Health services:					
Salaries	220,882	(335)	220,547	216,194	4,353
Supplies and materials	5,000	-	5,000	5,000	-
Total health services	<u>225,882</u>	<u>(335)</u>	<u>225,547</u>	<u>221,194</u>	<u>4,353</u>
Other support services - students-regular:					
Salaries of other professional staff	834,593	(105,516)	729,077	585,740	143,337
Other salaries	196,286	-	196,286	88,368	107,918
Supplies and materials	10,000	-	10,000	10,000	-
Total other support services - students-regular	<u>1,040,879</u>	<u>(105,516)</u>	<u>935,363</u>	<u>684,108</u>	<u>251,255</u>
Educational media services/school library:					
Salaries	66,602	117	66,719	66,718	1
Supplies and materials	10,225	-	10,225	9,987	238
Computers	5,000	-	5,000	5,000	-
Total educational media services/school library	<u>81,827</u>	<u>117</u>	<u>81,944</u>	<u>81,705</u>	<u>239</u>
Support services - school administration:					
Salaries of principals/assistant principals	806,750	39,660	846,410	838,476	7,934
Salaries of secretarial and clerical assistants	595,009	-	595,009	498,023	96,986
Other salaries	2,000	(1,182)	818	360	458
Other purchased services (400-500 series)	61,574	-	61,574	34,904	26,670
Travel	1,400	437	1,837	889	948
Supplies and materials	60,743	(19,687)	41,056	40,264	792
Other objects	12,500	(10,750)	1,750	1,750	-
Total support services - school administration	<u>1,539,976</u>	<u>8,478</u>	<u>1,548,454</u>	<u>1,414,666</u>	<u>133,788</u>
Security:					
Salaries	455,287	-	455,287	422,705	32,582
General supplies	5,000	-	5,000	5,000	-
Total security	<u>460,287</u>	<u>-</u>	<u>460,287</u>	<u>427,705</u>	<u>32,582</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	53,000	-	53,000	42,069	10,931
Total student transportation services	<u>53,000</u>	<u>-</u>	<u>53,000</u>	<u>42,069</u>	<u>10,931</u>
Unallocated employee benefits:					
Social Security contribution	166,029	54,780	220,809	194,024	26,785
TPAF contribution - ERIP	86,244	33,711	119,955	45,978	73,977
Health benefits	3,622,858	(48,513)	3,574,345	3,552,253	22,092
Total unallocated employee benefits	<u>3,875,131</u>	<u>39,978</u>	<u>3,915,109</u>	<u>3,792,255</u>	<u>122,854</u>
Total undistributed expenditures	<u>7,351,662</u>	<u>(56,528)</u>	<u>7,295,134</u>	<u>6,738,663</u>	<u>556,471</u>
Total expenditures - current expense	<u>22,003,088</u>	<u>(90,772)</u>	<u>21,912,316</u>	<u>19,790,992</u>	<u>2,121,324</u>
Total expenditures	<u>22,003,088</u>	<u>(90,772)</u>	<u>21,912,316</u>	<u>19,790,992</u>	<u>2,121,324</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2018

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>Dickinson High School</u>					
OTHER FINANCING SOURCES					
Transfers in	\$ 21,901,396	\$ (90,772)	\$ 21,810,624	\$ 19,826,259	\$ 1,984,365
Total other financing sources	<u>21,901,396</u>	<u>(90,772)</u>	<u>21,810,624</u>	<u>19,826,259</u>	<u>1,984,365</u>
Excess (deficiency) of revenue and other financing sources over (under) expenditures and other financing uses	(101,692)	-	(101,692)	35,267	(136,959)
Fund balance, July 1	101,692	-	101,692	101,692	-
Fund balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 136,959</u>	<u>\$ (136,959)</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2018

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>Ferris High School</u>					
EXPENDITURES -					
CURRENT EXPENSE					
Regular programs - instruction:					
Salaries of teachers:					
Grades 9-12	\$ 7,241,411	\$ 107,434	\$ 7,348,845	\$ 7,345,565	\$ 3,280
Total regular programs - instruction	<u>7,241,411</u>	<u>107,434</u>	<u>7,348,845</u>	<u>7,345,565</u>	<u>3,280</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	489,836	(107,627)	382,209	381,110	1,099
Other purchased services (400-500 series)	144,455	(10,193)	134,262	94,550	39,712
Travel	-	1,838	1,838	1,738	100
General supplies	121,964	-	121,964	87,654	34,310
Computers - instructional	41,161	-	41,161	38,045	3,116
Textbooks	79	-	79	-	79
Other objects	7,700	4,515	12,215	9,244	2,971
Miscellaneous expenditures	875	-	875	-	875
Total regular programs - undistributed instruction	<u>806,070</u>	<u>(111,467)</u>	<u>694,603</u>	<u>612,341</u>	<u>82,262</u>
Total regular programs	<u>8,047,481</u>	<u>(4,033)</u>	<u>8,043,448</u>	<u>7,957,906</u>	<u>85,542</u>
Special education:					
Cognitive - mild:					
Salaries of teachers	8,080	-	8,080	5,320	2,760
General supplies	7,061	-	7,061	6,976	85
Total cognitive - mild	<u>15,141</u>	<u>-</u>	<u>15,141</u>	<u>12,296</u>	<u>2,845</u>
Cognitive - moderate:					
Salaries of teachers	92,881	20,494	113,375	113,375	-
Other salaries for instruction	77,638	38,202	115,840	115,462	378
Total cognitive - moderate	<u>170,519</u>	<u>58,696</u>	<u>229,215</u>	<u>228,837</u>	<u>378</u>
Learning/language disabilities:					
Salaries of teachers	56,193	372	56,565	56,565	-
Other salaries for instruction	88,274	(11,855)	76,419	74,253	2,166
Total learning/language disabilities	<u>144,467</u>	<u>(11,483)</u>	<u>132,984</u>	<u>130,818</u>	<u>2,166</u>
Resource room/resource center:					
Salaries of teachers	1,555,207	(112,161)	1,443,046	1,418,966	24,080
Other salaries for instruction	166,733	-	166,733	122,144	44,589
Total resource room/resource center	<u>1,721,940</u>	<u>(112,161)</u>	<u>1,609,779</u>	<u>1,541,110</u>	<u>68,669</u>
Autism:					
Salaries of teachers	856,881	(37,360)	819,521	745,469	74,052
Other salaries for instruction	33,537	-	33,537	3,288	30,249
Total autism	<u>890,418</u>	<u>(37,360)</u>	<u>853,058</u>	<u>748,757</u>	<u>104,301</u>
Total special education - instruction	<u>2,942,485</u>	<u>(102,308)</u>	<u>2,840,177</u>	<u>2,661,818</u>	<u>178,359</u>
Bilingual education:					
Salaries of teachers	843,960	115,180	959,140	836,999	122,141
General supplies	2,000	-	2,000	1,471	529
Total bilingual education	<u>845,960</u>	<u>115,180</u>	<u>961,140</u>	<u>838,470</u>	<u>122,670</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	16,000	(9,378)	6,622	6,580	42
Total other instructional	<u>16,000</u>	<u>(9,378)</u>	<u>6,622</u>	<u>6,580</u>	<u>42</u>
Total - instruction	<u>11,851,926</u>	<u>(539)</u>	<u>11,851,387</u>	<u>11,464,774</u>	<u>386,613</u>
Attendance and social work services:					
Salaries	46,961	541	47,502	47,502	-
Family/parent liaison salary	39,318	-	39,318	39,318	-
Total attendance and social work services	<u>86,279</u>	<u>541</u>	<u>86,820</u>	<u>86,820</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, 2018

	<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	\$ 218,182	\$ (97,318)	\$ 120,864	\$ 106,787	\$ 14,077
Supplies and materials	2,000	-	2,000	2,000	-
Total health services	<u>220,182</u>	<u>(97,318)</u>	<u>122,864</u>	<u>108,787</u>	<u>14,077</u>
Other support services - students-regular:					
Salaries of other professional staff	743,291	(13,251)	730,040	576,185	153,855
Other salaries	193,944	-	193,944	186,905	7,039
Supplies and materials	14,630	(35)	14,595	8,327	6,268
Total other support services - students-regular	<u>951,865</u>	<u>(13,286)</u>	<u>938,579</u>	<u>771,417</u>	<u>167,162</u>
Educational media services/school library:					
Salaries	105,325	(50,000)	55,325	49,743	5,582
Supplies and materials	2,825	(1)	2,824	2,810	14
Total educational media services/school library	<u>108,150</u>	<u>(50,001)</u>	<u>58,149</u>	<u>52,553</u>	<u>5,596</u>
Support services - school administration:					
Salaries of principals/assistant principals	721,429	(95,210)	626,219	590,902	35,317
Salaries of secretarial and clerical assistants	410,879	8,182	419,061	419,061	-
Other salaries	3,800	360	4,160	3,800	360
Other purchased services (400-500 series)	3,000	(963)	2,037	235	1,802
Supplies and materials	82,916	(3,868)	79,048	75,491	3,557
Other objects	1,200	300	1,500	1,500	-
Total support services - school administration	<u>1,223,224</u>	<u>(91,199)</u>	<u>1,132,025</u>	<u>1,090,989</u>	<u>41,036</u>
Security:					
Salaries	415,996	-	415,996	388,909	27,087
Total security	<u>415,996</u>	<u>-</u>	<u>415,996</u>	<u>388,909</u>	<u>27,087</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	12,500	6,000	18,500	14,663	3,837
Total student transportation services	<u>12,500</u>	<u>6,000</u>	<u>18,500</u>	<u>14,663</u>	<u>3,837</u>
Unallocated employee benefits:					
Social Security contribution	159,231	30,819	190,050	176,991	13,059
TPAF contribution - ERIP	43,690	19,874	63,564	23,444	40,120
Health benefits	3,160,106	(24,471)	3,135,635	3,135,635	-
Total unallocated employee benefits	<u>3,363,027</u>	<u>26,222</u>	<u>3,389,249</u>	<u>3,336,070</u>	<u>53,179</u>
Total undistributed expenditures	<u>6,381,223</u>	<u>(219,041)</u>	<u>6,162,182</u>	<u>5,850,208</u>	<u>311,974</u>
Total expenditures - current expense	<u>18,233,149</u>	<u>(219,580)</u>	<u>18,013,569</u>	<u>17,314,982</u>	<u>698,587</u>
Total expenditures	<u>18,233,149</u>	<u>(219,580)</u>	<u>18,013,569</u>	<u>17,314,982</u>	<u>698,587</u>
OTHER FINANCING SOURCES					
Transfers in	18,173,103	(219,580)	17,953,523	17,363,211	590,312
Total other financing sources	<u>18,173,103</u>	<u>(219,580)</u>	<u>17,953,523</u>	<u>17,363,211</u>	<u>590,312</u>
Excess (deficiency) of revenue and other financing sources over (under) expenditures and other financing uses	(60,046)	-	(60,046)	48,229	(108,275)
Fund balance, July 1	60,046	-	60,046	60,046	-
Fund balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 108,275</u>	<u>\$ (108,275)</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2018

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>Lincoln High School</u>					
EXPENDITURES -					
CURRENT EXPENSE					
Regular programs - instruction:					
Salaries of teachers:					
Grades 9-12	\$ 5,022,479	\$ 142,579	\$ 5,165,058	\$ 4,596,924	\$ 568,134
Total regular programs - instruction	<u>5,022,479</u>	<u>142,579</u>	<u>5,165,058</u>	<u>4,596,924</u>	<u>568,134</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	100	-	100	-	100
Purchased professional - educational services	4,000	-	4,000	-	4,000
Other purchased services (400-500 series)	77,537	11,123	88,660	70,307	18,353
Travel	-	3,905	3,905	2,295	1,610
General supplies	27,908	6,000	33,908	28,944	4,964
Computers - instructional	3,540	-	3,540	3,514	26
Textbooks	11,871	(2,148)	9,723	5,198	4,525
Other objects	6,500	-	6,500	2,380	4,120
Miscellaneous expenditures	1,800	-	1,800	-	1,800
Total regular programs - undistributed instruction	<u>133,256</u>	<u>18,880</u>	<u>152,136</u>	<u>112,638</u>	<u>39,498</u>
Total regular programs	<u>5,155,735</u>	<u>161,459</u>	<u>5,317,194</u>	<u>4,709,562</u>	<u>607,632</u>
Special education:					
Cognitive - mild:					
Salaries of teachers	7,300	-	7,300	7,280	20
General supplies	1,000	-	1,000	1,000	-
Total cognitive - mild	<u>8,300</u>	<u>-</u>	<u>8,300</u>	<u>8,280</u>	<u>20</u>
Multiple disabilities:					
Salaries of teachers	119,739	1,234	120,973	120,973	-
Total multiple disabilities	<u>119,739</u>	<u>1,234</u>	<u>120,973</u>	<u>120,973</u>	<u>-</u>
Resource room/resource center:					
Salaries of teachers	1,373,308	(233,628)	1,139,680	1,073,534	66,146
Other salaries for instruction	211,911	-	211,911	143,523	68,388
Total resource room/resource center	<u>1,585,219</u>	<u>(233,628)</u>	<u>1,351,591</u>	<u>1,217,057</u>	<u>134,534</u>
Autism:					
Salaries of teachers	59,870	75,755	135,625	125,566	10,059
Other salaries for instruction	40,765	1,219	41,984	41,984	-
Total autism	<u>100,635</u>	<u>76,974</u>	<u>177,609</u>	<u>167,550</u>	<u>10,059</u>
Total special education - instruction	<u>1,813,893</u>	<u>(155,420)</u>	<u>1,658,473</u>	<u>1,513,860</u>	<u>144,613</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	25,000	-	25,000	23,720	1,280
Other purchase services (300-500 series)	3,000	-	3,000	2,950	50
Supplies and materials	1,000	-	1,000	174	826
Total other instructional	<u>29,000</u>	<u>-</u>	<u>29,000</u>	<u>26,844</u>	<u>2,156</u>
Total - instruction	<u>6,998,628</u>	<u>6,039</u>	<u>7,004,667</u>	<u>6,250,266</u>	<u>754,401</u>
Attendance and social work services:					
Salaries	38,099	411	38,510	38,510	-
Family/parent liaison salary	39,318	-	39,318	39,317	1
Total attendance and social work services	<u>77,917</u>	<u>(89)</u>	<u>77,828</u>	<u>77,827</u>	<u>1</u>
Health services:					
Salaries	196,340	5,770	202,110	202,052	58
Supplies and materials	2,000	-	2,000	1,991	9
Total health services	<u>198,340</u>	<u>5,770</u>	<u>204,110</u>	<u>204,043</u>	<u>67</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2018

	<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	\$ 367,299	\$ 21,116	\$ 388,415	\$ 388,282	\$ 133
Other salaries	164,381	1,817	166,198	164,937	1,261
Supplies and materials	17,205	(6,199)	11,006	4,965	6,041
Total other support services - students-regular	<u>548,885</u>	<u>16,734</u>	<u>565,619</u>	<u>558,184</u>	<u>7,435</u>
Educational media services/school library:					
Salaries	125,823	(43,803)	82,020	-	82,020
Supplies and materials	4,000	(1,451)	2,549	2,542	7
Computers	2,000	-	2,000	1,991	9
Total educational media services/school library	<u>131,823</u>	<u>(45,254)</u>	<u>86,569</u>	<u>4,533</u>	<u>82,036</u>
Support services - school administration:					
Salaries of principals/assistant principals	485,655	2,182	487,837	486,227	1,610
Salaries of secretarial and clerical assistants	284,898	32	284,930	210,803	74,127
Other salaries	3,500	(2,523)	977	303	674
Other purchased services (400-500 series)	16,000	(11,801)	4,199	4,199	-
Supplies and materials	3,000	-	3,000	2,995	5
Other objects	2,000	(425)	1,575	1,575	-
Total support services - school administration	<u>796,053</u>	<u>(13,535)</u>	<u>782,518</u>	<u>706,102</u>	<u>76,416</u>
Security:					
Salaries	404,527	(10,182)	394,345	344,900	49,445
Total security	<u>404,527</u>	<u>(10,182)</u>	<u>394,345</u>	<u>344,900</u>	<u>49,445</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	8,000	2,525	10,525	7,728	2,797
Total student transportation services	<u>8,000</u>	<u>2,525</u>	<u>10,525</u>	<u>7,728</u>	<u>2,797</u>
Unallocated employee benefits:					
Social Security contribution	96,112	18,789	114,901	105,888	9,013
TPAF contribution - ERIP	29,568	13,042	42,610	15,790	26,820
Health benefits	2,106,126	(10,877)	2,095,249	2,095,249	-
Total unallocated employee benefits	<u>2,231,806</u>	<u>20,954</u>	<u>2,252,760</u>	<u>2,216,927</u>	<u>35,833</u>
Total undistributed expenditures	<u>4,397,351</u>	<u>(23,077)</u>	<u>4,374,274</u>	<u>4,120,244</u>	<u>254,030</u>
Total expenditures - current expense	<u>11,395,979</u>	<u>(17,038)</u>	<u>11,378,941</u>	<u>10,370,510</u>	<u>1,008,431</u>
Total expenditures	<u>11,395,979</u>	<u>(17,038)</u>	<u>11,378,941</u>	<u>10,370,510</u>	<u>1,008,431</u>
OTHER FINANCING SOURCES					
Transfers in	11,359,694	(17,038)	11,342,656	10,396,127	946,529
Total other financing sources	<u>11,359,694</u>	<u>(17,038)</u>	<u>11,342,656</u>	<u>10,396,127</u>	<u>946,529</u>
Excess (deficiency) of revenue and other financing sources over (under) expenditures and other financing uses	(36,285)	-	(36,285)	25,617	(61,902)
Fund balance, July 1	36,285	-	36,285	36,285	-
Fund balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 61,902</u>	<u>\$ (61,902)</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2018

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>Snyder High School</u>					
EXPENDITURES -					
CURRENT EXPENSE					
Regular programs - instruction:					
Salaries of teachers:					
Grades 9-12	\$ 4,444,206	\$ (15,799)	\$ 4,428,407	\$ 4,139,286	\$ 289,121
Total regular programs - instruction	<u>4,444,206</u>	<u>(15,799)</u>	<u>4,428,407</u>	<u>4,139,286</u>	<u>289,121</u>
Regular programs - undistributed instruction:					
Other purchased services (400-500 series)	21,438	15,623	37,061	30,578	6,483
General supplies	6,028	(3,600)	2,428	1,788	640
Textbooks	4,020	(4,000)	20	-	20
Other objects	7,569	3,966	11,535	5,800	5,735
Miscellaneous expenditures	2,625	-	2,625	1,742	883
Total regular programs - undistributed instruction	<u>41,680</u>	<u>11,989</u>	<u>53,669</u>	<u>39,908</u>	<u>13,761</u>
Total regular programs	<u>4,485,886</u>	<u>(3,810)</u>	<u>4,482,076</u>	<u>4,179,194</u>	<u>302,882</u>
Learning/language disabilities:					
Salaries of teachers	105,631	-	105,631	94,170	11,461
Total learning/language disabilities	<u>105,631</u>	<u>-</u>	<u>105,631</u>	<u>94,170</u>	<u>11,461</u>
Resource room/resource center:					
Salaries of teachers	1,300,639	-	1,300,639	1,192,363	108,276
Other salaries for instruction	155,137	-	155,137	99,925	55,212
Total resource room/resource center	<u>1,455,776</u>	<u>-</u>	<u>1,455,776</u>	<u>1,292,288</u>	<u>163,488</u>
Total special education - instruction	<u>1,561,407</u>	<u>-</u>	<u>1,561,407</u>	<u>1,386,458</u>	<u>174,949</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	40,000	3,139	43,139	40,299	2,840
Total other instructional	<u>40,000</u>	<u>3,139</u>	<u>43,139</u>	<u>40,299</u>	<u>2,840</u>
Total - instruction	<u>6,087,293</u>	<u>(671)</u>	<u>6,086,622</u>	<u>5,605,951</u>	<u>480,671</u>
Attendance and social work services:					
Salaries	23,115	250	23,365	23,364	1
Family/parent liaison salary	36,705	1,360	38,065	38,065	-
Total attendance and social work services	<u>59,820</u>	<u>1,610</u>	<u>61,430</u>	<u>61,429</u>	<u>1</u>
Health services:					
Salaries	212,416	140	212,556	208,610	3,946
Supplies and materials	1,500	(30)	1,470	1,470	-
Total health services	<u>213,916</u>	<u>110</u>	<u>214,026</u>	<u>210,080</u>	<u>3,946</u>
Other support services - students-regular:					
Salaries of other professional staff	430,652	(3,461)	427,191	425,152	2,039
Other salaries	204,938	6,317	211,255	211,255	-
Supplies and materials	15,869	(566)	15,303	6,082	9,221
Total other support services - students-regular	<u>651,459</u>	<u>2,290</u>	<u>653,749</u>	<u>642,489</u>	<u>11,260</u>
Educational media services/school library:					
Salaries	112,678	-	112,678	57,555	55,123
Supplies and materials	1,000	(1,000)	-	-	-
Total educational media services/school library	<u>113,678</u>	<u>(1,000)</u>	<u>112,678</u>	<u>57,555</u>	<u>55,123</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2018

	<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	\$ 720,113	\$ (359)	\$ 719,754	\$ 652,797	\$ 66,957
Salaries of secretarial and clerical assistants	269,901	(42)	269,859	242,142	27,717
Other salaries	2,400	(1,865)	535	527	8
Other purchased services (400-500 series)	77,473	(174)	77,299	75,454	1,845
Travel	-	2,733	2,733	-	2,733
Supplies and materials	35,731	(11,276)	24,455	23,205	1,250
Other objects	2,000	-	2,000	1,500	500
Total support services - school administration	<u>1,107,618</u>	<u>(10,983)</u>	<u>1,096,635</u>	<u>995,625</u>	<u>101,010</u>
Security:					
Salaries	414,866	(10,503)	404,363	403,571	792
Total security	<u>414,866</u>	<u>(10,503)</u>	<u>404,363</u>	<u>403,571</u>	<u>792</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	20,600	-	20,600	18,411	2,189
Total student transportation services	<u>20,600</u>	<u>-</u>	<u>20,600</u>	<u>18,411</u>	<u>2,189</u>
Unallocated employee benefits:					
Social Security contribution	88,883	17,610	106,493	95,984	10,509
TPAF contribution - ERIP	32,703	16,711	49,414	17,403	32,011
Health benefits	2,043,854	(15,174)	2,028,680	2,028,680	-
Total unallocated employee benefits	<u>2,165,440</u>	<u>19,147</u>	<u>2,184,587</u>	<u>2,142,067</u>	<u>42,520</u>
Total undistributed expenditures	<u>4,747,397</u>	<u>671</u>	<u>4,748,068</u>	<u>4,531,227</u>	<u>216,841</u>
Total expenditures - current expense	<u>10,834,690</u>	<u>-</u>	<u>10,834,690</u>	<u>10,137,178</u>	<u>697,512</u>
Total expenditures	<u>10,834,690</u>	<u>-</u>	<u>10,834,690</u>	<u>10,137,178</u>	<u>697,512</u>
OTHER FINANCING SOURCES					
Transfers in	10,795,988	-	10,795,988	10,162,380	633,608
Total other financing sources	<u>10,795,988</u>	<u>-</u>	<u>10,795,988</u>	<u>10,162,380</u>	<u>633,608</u>
Excess (deficiency) of revenue and other financing sources over (under) expenditures and other financing uses	(38,702)	-	(38,702)	25,202	(63,904)
Fund balance, July 1	38,702	-	38,702	38,702	-
Fund balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 63,904</u>	<u>\$ (63,904)</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2018

	<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>					
EXPENDITURES -					
CURRENT EXPENSE					
Regular programs - instruction:					
Salaries of teachers:					
Grades 9-12	\$ 4,144,952	\$ (60,079)	\$ 4,084,873	\$ 3,808,305	\$ 276,568
Total regular programs - instruction	<u>4,144,952</u>	<u>(60,079)</u>	<u>4,084,873</u>	<u>3,808,305</u>	<u>276,568</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	52,098	-	52,098	51,341	757
Purchased professional - technical services	5,405	(5,000)	405	-	405
Other purchased services (400-500 series)	133,895	9,516	143,411	104,844	38,567
Travel	4,240	1,844	6,084	3,986	2,098
General supplies	7,148	-	7,148	4,110	3,038
Textbooks	7,164	(5,812)	1,352	188	1,164
Miscellaneous expenditures	850	-	850	-	850
Total regular programs - undistributed instruction	<u>210,800</u>	<u>548</u>	<u>211,348</u>	<u>164,469</u>	<u>46,879</u>
Total regular programs	<u>4,355,752</u>	<u>(59,531)</u>	<u>4,296,221</u>	<u>3,972,774</u>	<u>323,447</u>
Special education:					
Cognitive - mild:					
General supplies	2,539	(457)	2,082	1,909	173
Total cognitive - mild	<u>2,539</u>	<u>(457)</u>	<u>2,082</u>	<u>1,909</u>	<u>173</u>
Cognitive - moderate:					
Salaries of teachers	55,166	-	55,166	-	55,166
Total cognitive - moderate	<u>55,166</u>	<u>-</u>	<u>55,166</u>	<u>-</u>	<u>55,166</u>
Autism:					
Salaries of teachers	735,147	-	735,147	591,380	143,767
Other salaries for instruction	679,086	-	679,086	645,053	34,033
General supplies	2,000	(86)	1,914	1,863	51
Total autism	<u>1,416,233</u>	<u>(86)</u>	<u>1,416,147</u>	<u>1,238,296</u>	<u>177,851</u>
Total special education - instruction	<u>1,473,938</u>	<u>(543)</u>	<u>1,473,395</u>	<u>1,240,205</u>	<u>233,190</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	22,050	-	22,050	18,039	4,011
Total other instructional	<u>22,050</u>	<u>-</u>	<u>22,050</u>	<u>18,039</u>	<u>4,011</u>
Total - instruction	<u>5,851,740</u>	<u>(60,074)</u>	<u>5,791,666</u>	<u>5,231,018</u>	<u>560,648</u>
Attendance and social work services:					
Salaries	31,308	360	31,668	31,668	-
Family/parent liaison salary	39,318	(360)	38,958	29,900	9,058
Total attendance and social work services	<u>70,626</u>	<u>-</u>	<u>70,626</u>	<u>61,568</u>	<u>9,058</u>
Health services:					
Salaries	197,206	5,182	202,388	202,388	-
Supplies and materials	1,000	407	1,407	1,407	-
Total health services	<u>198,206</u>	<u>5,589</u>	<u>203,795</u>	<u>203,795</u>	<u>-</u>
Other support services - students-regular:					
Salaries of other professional staff	260,920	12,870	273,790	273,790	-
Other salaries	82,885	3,654	86,539	86,539	-
Supplies and materials	90,954	(3,907)	87,047	66,826	20,221
Total other support services - students-regular	<u>434,759</u>	<u>12,617</u>	<u>447,376</u>	<u>427,155</u>	<u>20,221</u>
Educational media services/school library:					
Other salaries for instruction	39,918	-	39,918	39,425	493
Supplies and materials	3,498	(5)	3,493	2,494	999
Total educational media services/school library	<u>43,416</u>	<u>(5)</u>	<u>43,411</u>	<u>41,919</u>	<u>1,492</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2018

	<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	\$ 305,150	\$ (15,000)	\$ 290,150	\$ 279,850	\$ 10,300
Salaries of secretarial and clerical assistants	165,381	(9,923)	155,458	105,516	49,942
Other objects	1,200	-	1,200	480	720
Total support services - school administration	<u>471,731</u>	<u>(24,923)</u>	<u>446,808</u>	<u>385,846</u>	<u>60,962</u>
Security:					
Salaries	146,035	3,218	149,253	149,253	-
Total security	<u>146,035</u>	<u>3,218</u>	<u>149,253</u>	<u>149,253</u>	<u>-</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	10,689	3,500	14,189	10,846	3,343
Total student transportation services	<u>10,689</u>	<u>3,500</u>	<u>14,189</u>	<u>10,846</u>	<u>3,343</u>
Unallocated employee benefits:					
Social Security contribution	100,462	10,004	110,466	105,001	5,465
TPAF contribution - ERIP	17,912	7,469	25,381	9,574	15,807
Health benefits	1,763,475	42,605	1,806,080	1,806,080	-
Total unallocated employee benefits	<u>1,881,849</u>	<u>60,078</u>	<u>1,941,927</u>	<u>1,920,655</u>	<u>21,272</u>
Total undistributed expenditures	<u>3,257,311</u>	<u>60,074</u>	<u>3,317,385</u>	<u>3,201,037</u>	<u>116,348</u>
Total expenditures - current expense	<u>9,109,051</u>	<u>-</u>	<u>9,109,051</u>	<u>8,432,055</u>	<u>676,996</u>
Total expenditures	<u>9,109,051</u>	<u>-</u>	<u>9,109,051</u>	<u>8,432,055</u>	<u>676,996</u>
<u>OTHER FINANCING SOURCES</u>					
Transfers in	9,043,379	-	9,043,379	8,429,464	613,915
Total other financing sources	<u>9,043,379</u>	<u>-</u>	<u>9,043,379</u>	<u>8,429,464</u>	<u>613,915</u>
Excess (deficiency) of revenue and other financing sources over (under) expenditures and other financing uses	(65,672)	-	(65,672)	(2,591)	(63,081)
Fund balance, July 1	65,672	-	65,672	65,672	-
Fund balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 63,081</u>	<u>\$ (63,081)</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2018

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>Infinity Institute</u>					
EXPENDITURES -					
CURRENT EXPENSE					
Regular programs - instruction:					
Salaries of teachers:					
Grades 6-8	\$ 300,015	\$ (15,398)	\$ 284,617	\$ 284,617	\$ -
Grades 9-12	1,374,780	(55,837)	1,318,943	1,318,543	400
Total regular programs - instruction	<u>1,674,795</u>	<u>(71,235)</u>	<u>1,603,560</u>	<u>1,603,160</u>	<u>400</u>
Regular programs - undistributed instruction:					
Other purchased services (400-500 series)	7,000	6,615	13,615	11,521	2,094
General supplies	9,550	3,474	13,024	12,947	77
Textbooks	3,830	(2,612)	1,218	1,218	-
Other objects	4,627	(1,635)	2,992	2,992	-
Miscellaneous expenditures	1,250	-	1,250	430	820
Total regular programs - undistributed instruction	<u>26,257</u>	<u>5,842</u>	<u>32,099</u>	<u>29,108</u>	<u>2,991</u>
Total regular programs	<u>1,701,052</u>	<u>(65,393)</u>	<u>1,635,659</u>	<u>1,632,268</u>	<u>3,391</u>
Resource room/resource center:					
Salaries of teachers	56,193	107,269	163,462	163,462	-
Total resource room/resource center	<u>56,193</u>	<u>107,269</u>	<u>163,462</u>	<u>163,462</u>	<u>-</u>
Total special education - instruction	<u>56,193</u>	<u>107,269</u>	<u>163,462</u>	<u>163,462</u>	<u>-</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	13,500	(2,923)	10,577	8,870	1,707
Total other instructional	<u>13,500</u>	<u>(2,923)</u>	<u>10,577</u>	<u>8,870</u>	<u>1,707</u>
Total - instruction	<u>1,770,745</u>	<u>38,953</u>	<u>1,809,698</u>	<u>1,804,600</u>	<u>5,098</u>
Health services:					
Salaries	111,391	(1,611)	109,780	109,779	1
Supplies and materials	600	86	686	686	-
Total health services	<u>111,991</u>	<u>(1,525)</u>	<u>110,466</u>	<u>110,465</u>	<u>1</u>
Other support services - students-regular:					
Salaries of other professional staff	107,691	(961)	106,730	106,730	-
Supplies and materials	8,264	(612)	7,652	4,930	2,722
Total other support services - students-regular	<u>115,955</u>	<u>(1,573)</u>	<u>114,382</u>	<u>111,660</u>	<u>2,722</u>
Educational media services/school library:					
Salaries	63,401	6,933	70,334	70,334	-
Supplies and materials	2,000	2,615	4,615	4,601	14
Total educational media services/school library	<u>65,401</u>	<u>9,548</u>	<u>74,949</u>	<u>74,935</u>	<u>14</u>
Instruction staff training services:					
Other purchased services (400-500 series)	800	804	1,604	1,604	-
Total instruction staff training services	<u>800</u>	<u>804</u>	<u>1,604</u>	<u>1,604</u>	<u>-</u>
Support services - school administration:					
Salaries of principals/assistant principals	257,187	4,434	261,621	261,621	-
Salaries of secretarial and clerical assistants	61,213	112	61,325	61,325	-
Other purchased services (400-500 series)	14,300	2,169	16,469	14,636	1,833
Supplies and materials	11,644	(5,447)	6,197	6,193	4
Other objects	100	139	239	239	-
Total support services - school administration	<u>344,444</u>	<u>1,407</u>	<u>345,851</u>	<u>344,014</u>	<u>1,837</u>
Security:					
Salaries	57,639	(3,936)	53,703	53,703	-
Total security	<u>57,639</u>	<u>(3,936)</u>	<u>53,703</u>	<u>53,703</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, 2018

	<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	\$ (403)	\$ 4,047	\$ 3,359	\$ 688
Total student transportation services	<u>4,450</u>	<u>(403)</u>	<u>4,047</u>	<u>3,359</u>	<u>688</u>
Unallocated employee benefits:					
Social Security contribution	16,746	11,712	28,458	24,691	3,767
TPAF contribution - ERIP	12,892	3,801	16,693	6,871	9,822
Health benefits	546,339	(36,660)	509,679	509,679	-
Total unallocated employee benefits	<u>575,977</u>	<u>(21,147)</u>	<u>554,830</u>	<u>541,241</u>	<u>13,589</u>
Total undistributed expenditures	<u>1,276,657</u>	<u>(16,825)</u>	<u>1,259,832</u>	<u>1,240,981</u>	<u>18,851</u>
Total expenditures - current expense	<u>3,047,402</u>	<u>22,128</u>	<u>3,069,530</u>	<u>3,045,581</u>	<u>23,949</u>
Total expenditures	<u>3,053,402</u>	<u>16,128</u>	<u>3,069,530</u>	<u>3,045,581</u>	<u>23,949</u>
OTHER FINANCING SOURCES					
Transfers in	3,040,977	16,128	3,057,105	3,054,128	2,977
Total other financing sources	<u>3,040,977</u>	<u>16,128</u>	<u>3,057,105</u>	<u>3,054,128</u>	<u>2,977</u>
Excess (deficiency) of revenue and other financing sources over (under) expenditures and other financing uses	(12,425)	-	(12,425)	8,547	(20,972)
Fund balance, July 1	12,425	-	12,425	12,425	-
Fund balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 20,972</u>	<u>\$ (20,972)</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2018

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>Innovation High School</u>					
EXPENDITURES -					
CURRENT EXPENSE					
Regular programs - instruction:					
Salaries of teachers:					
Grades 6-8	\$ 114,725	\$ 2,506	\$ 117,231	\$ 117,228	\$ 3
Grades 9-12	1,375,705	(65,435)	1,310,270	1,302,150	8,120
Total regular programs - instruction	<u>1,490,430</u>	<u>(62,929)</u>	<u>1,427,501</u>	<u>1,419,378</u>	<u>8,123</u>
Regular programs - undistributed instruction:					
Other purchased services (400-500 series)	8,700	3,189	11,889	8,424	3,465
Travel	-	176	176	176	-
General supplies	11,643	657	12,300	5,369	6,931
Textbooks	1,000	(62)	938	931	7
Other objects	4,705	(580)	4,125	4,017	108
Miscellaneous expenditures	625	625	1,250	565	685
Total regular programs - undistributed instruction	<u>29,173</u>	<u>1,505</u>	<u>30,678</u>	<u>19,482</u>	<u>11,196</u>
Total regular programs	<u>1,519,603</u>	<u>(61,424)</u>	<u>1,458,179</u>	<u>1,438,860</u>	<u>19,319</u>
Resource room/resource center:					
Salaries of teachers	269,448	92,629	362,077	362,077	-
Total resource room/resource center	<u>269,448</u>	<u>92,629</u>	<u>362,077</u>	<u>362,077</u>	<u>-</u>
Total special education - instruction	<u>269,448</u>	<u>92,629</u>	<u>362,077</u>	<u>362,077</u>	<u>-</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	13,000	120	13,120	13,120	-
Total other instructional	<u>13,000</u>	<u>120</u>	<u>13,120</u>	<u>13,120</u>	<u>-</u>
Total - instruction	<u>1,802,051</u>	<u>31,325</u>	<u>1,833,376</u>	<u>1,814,057</u>	<u>19,319</u>
Health services:					
Supplies and materials	250	(1)	249	249	-
Total health services	<u>250</u>	<u>(1)</u>	<u>249</u>	<u>249</u>	<u>-</u>
Other support services - students-regular:					
Salaries of other professional staff	88,785	(888)	87,897	86,697	1,200
Supplies and materials	250	-	250	250	-
Total other support services - students-regular	<u>89,035</u>	<u>(888)</u>	<u>88,147</u>	<u>86,947</u>	<u>1,200</u>
Support services - school administration:					
Salaries of principals/assistant principals	150,432	(3,550)	146,882	146,498	384
Salaries of secretarial and clerical assistants	64,327	120	64,447	64,446	1
Other purchased services (400-500 series)	13,307	(656)	12,651	12,603	48
Travel	-	33	33	32	1
Supplies and materials	5,000	(834)	4,166	2,262	1,904
Total support services - school administration	<u>233,066</u>	<u>(4,887)</u>	<u>228,179</u>	<u>225,841</u>	<u>2,338</u>
Security:					
Salaries	55,173	28,110	83,283	83,279	4
Total security	<u>55,173</u>	<u>28,110</u>	<u>83,283</u>	<u>83,279</u>	<u>4</u>
Student transportation services:					
Contracted services -					
(other than between home and school) - vendors	1,500	(46)	1,454	1,305	149
Total student transportation services	<u>1,500</u>	<u>(46)</u>	<u>1,454</u>	<u>1,305</u>	<u>149</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2018

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Unallocated employee benefits:					
Social Security contribution	\$ 13,196	\$ 10,567	\$ 23,763	\$ 23,566	\$ 197
Health benefits	471,730	(64,180)	407,550	402,347	5,203
Total unallocated employee benefits	<u>484,926</u>	<u>(53,613)</u>	<u>431,313</u>	<u>425,913</u>	<u>5,400</u>
Total undistributed expenditures	<u>863,950</u>	<u>(31,325)</u>	<u>832,625</u>	<u>823,534</u>	<u>9,091</u>
Total expenditures - current expense	<u>2,666,001</u>	<u>-</u>	<u>2,666,001</u>	<u>2,637,591</u>	<u>28,410</u>
Total expenditures	<u>2,666,001</u>	<u>-</u>	<u>2,666,001</u>	<u>2,637,591</u>	<u>28,410</u>
OTHER FINANCING SOURCES					
Transfers in	2,666,001	-	2,666,001	2,641,306	24,695
Total other financing sources	<u>2,666,001</u>	<u>-</u>	<u>2,666,001</u>	<u>2,641,306</u>	<u>24,695</u>
Excess (deficiency) of revenue and other financing sources over (under) expenditures and other financing uses	-	-	-	3,715	(3,715)
Fund balance, July 1	-	-	-	-	-
Fund balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,715</u>	<u>\$ (3,715)</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, 2018

	Total Brought Forward (Ex. E-1a)	Adult Education and Literacy	Elementary and Secondary Education (ESEA)		
			Title I - Part A	Title I - SIA - Part A	Title II - Part A
REVENUES					
Federal sources	\$ 193,500	\$ 422,156	\$ 14,648,592	\$ 773,535	\$ 1,712,934
State sources	71,397,681	-	-	-	-
Private sources	392,334	-	-	-	-
Total revenues	<u>71,983,515</u>	<u>422,156</u>	<u>14,648,592</u>	<u>773,535</u>	<u>1,712,934</u>
EXPENDITURES					
Instruction:					
Salaries of teachers	15,737,070	331,501	1,360,341	20,856	-
Other salaries for instruction	6,943,955	-	2,796	-	-
Unused vacation payment to terminated/retired staff	2,028	-	-	-	-
Purchased professional and technical services	-	-	409,144	5,599	-
Purchased professional - educational services	38,247	-	-	-	-
Other purchased services	87,719	-	465,370	1,400	-
Tuition to other LEA's within the state - regular	1,171,646	-	-	-	-
Tuition to CSSD & regional day schools	-	-	-	-	-
Supplies and materials	-	13,420	-	-	-
General supplies	359,044	-	1,076,825	40,158	-
Computers - instructional	17,712	15,386	1,422,916	571,109	-
Textbooks	225,727	-	-	-	-
Other objects	1,966	-	47,723	12,038	-
Miscellaneous expenditures	-	-	-	-	-
Total instruction	<u>24,585,114</u>	<u>360,307</u>	<u>4,785,115</u>	<u>651,160</u>	<u>-</u>
Support services:					
Salaries	1,500	-	261,403	-	-
Salaries of supervisors of instructions	414,783	-	238,256	-	-
Salaries of principals/assistant principals	343,738	-	-	-	-
Salaries of other professional staff	3,317,671	-	-	-	-
Salaries of secretarial and clerical assistants	264,459	-	-	-	-
Other salaries	763,863	14,000	783,670	1,560	12,000
Family/parent liaison salary	109,951	-	-	-	-
Other salaries for instruction	1,513,243	-	-	-	-
Unused vacation payment to terminated/retired staff	21,914	-	-	-	-
Personal services - employee benefits	9,995,416	3,289	304,066	1,715	918
Social Security contribution	8,268	11,763	70,099	-	-
TPAF contribution	25,237	32,797	218,544	-	-
Unused sick payment to terminated/retired staff	167,913	-	-	-	-
Purchased professional and technical services	613,474	-	612,555	42,916	1,346,363
Purchased professional -educational services	171,049	-	-	-	-
Purchased educational services- contracted pre-k	29,097,957	-	-	-	-
Other purchased professional - education services	15,667	-	-	-	-
Purchased professional services	57,237	-	-	-	-
Rentals	252,887	-	-	-	-
Rental of land and buildings	-	-	6,619	-	-
Other purchased services	-	-	249,841	1,298	216,286
Transportation - contracted services:					
(between home and school) - vendors	741,512	-	-	-	-
(other than between home and school) - vendors	830	-	-	-	-
(other than between home and school) - grants	46,813	-	-	-	-
Travel	2,137	-	-	-	-
Miscellaneous purchased services	63,118	-	-	-	-
Supplies and materials	279,530	-	52,305	34,150	122,499
General supplies	62,010	-	-	-	-
Indirect Costs	60,976	-	-	-	-
Total support services	<u>48,413,153</u>	<u>61,849</u>	<u>2,797,358</u>	<u>81,639</u>	<u>1,698,066</u>
Facilities acquisition and construction services:					
Instructional equipment	32,096	-	374,941	40,736	14,868
Total facilities acquisition and construction services	<u>32,096</u>	<u>-</u>	<u>374,941</u>	<u>40,736</u>	<u>14,868</u>
Transfer to Charter School	3,172	-	-	-	-
Total expenditures	<u>73,033,535</u>	<u>422,156</u>	<u>7,957,414</u>	<u>773,535</u>	<u>1,712,934</u>
OTHER FINANCING SOURCES (USES)					
Transfer in from General Fund	1,050,020	-	-	-	-
Transfer out to school based budget (general fund)	-	-	(6,691,178)	-	-
Total other financing Sources (uses)	<u>1,050,020</u>	<u>-</u>	<u>(6,691,178)</u>	<u>-</u>	<u>-</u>
Total Outflows	<u>71,983,515</u>	<u>422,156</u>	<u>14,648,592</u>	<u>773,535</u>	<u>1,712,934</u>
Excess (deficiency) of revenues over (under) expenditures and other financing (uses)	\$ -	\$ -	\$ -	\$ -	\$ -

Elementary and Secondary Education (ESEA)		IDEA	IDEA	Career and Technical Education - Perkins	School Improvement Grant	21st Century Community Learning Center	Totals 2018
Title III - Part A	Title III - Immigrant	Part B	Preschool				
\$ 631,071	\$ 125,441	\$ 8,010,223	\$ 240,335	\$ 313,482	\$ 11,641	\$ 403,707	\$ 27,486,617
-	-	-	-	-	-	-	71,397,681
-	-	-	-	-	-	-	392,334
<u>631,071</u>	<u>125,441</u>	<u>8,010,223</u>	<u>240,335</u>	<u>313,482</u>	<u>11,641</u>	<u>403,707</u>	<u>99,276,632</u>
290,596	-	712,185	96,117	-	9,042	105,610	18,663,318
-	-	-	-	-	772	8,691	6,956,214
-	-	-	-	-	-	-	2,028
-	-	462,800	-	-	-	-	877,543
-	-	-	-	-	-	-	38,247
-	3,829	-	-	-	-	-	558,318
-	-	-	-	-	-	-	1,171,646
-	-	5,141,103	-	-	-	-	5,141,103
-	-	-	-	-	-	-	13,420
76,522	116,421	515,786	89,213	205,667	-	6,441	2,486,077
-	-	-	-	-	-	-	2,027,123
-	-	-	-	-	-	-	225,727
-	-	-	-	-	-	20,395	82,122
-	-	-	-	-	-	-	-
<u>367,118</u>	<u>120,250</u>	<u>6,831,874</u>	<u>185,330</u>	<u>205,667</u>	<u>9,814</u>	<u>141,137</u>	<u>38,242,886</u>
-	-	120	-	-	-	-	263,023
-	-	52,620	-	-	-	-	705,659
-	-	-	-	-	-	-	343,738
-	-	-	-	-	-	-	3,317,671
-	-	-	-	-	-	-	264,459
37,770	-	387,971	-	3,680	1,000	108,160	2,113,674
-	-	-	-	-	-	-	109,951
-	-	-	-	-	-	-	1,513,243
-	-	-	-	-	-	-	21,914
25,120	-	174,527	17,972	281	827	17,018	10,541,149
-	-	75,153	7,315	-	-	-	172,598
-	-	234,302	21,127	-	-	-	532,007
-	-	-	-	-	-	-	167,913
-	-	36,225	-	26,725	-	13,750	2,692,008
197,833	-	-	-	-	-	99,533	468,415
-	-	-	-	-	-	-	29,097,957
-	-	-	-	-	-	-	15,667
-	-	-	-	-	-	-	57,237
-	-	-	-	-	-	-	252,887
-	-	-	-	-	-	-	6,619
2,000	5,191	5,022	-	6,450	-	14,051	500,139
-	-	-	-	-	-	-	741,512
-	-	-	-	-	-	-	830
-	-	-	-	-	-	-	46,813
-	-	-	-	-	-	1,200	3,337
-	-	-	-	-	-	-	63,118
1,230	-	9,238	-	-	-	-	498,952
-	-	-	-	-	-	-	62,010
-	-	203,171	2,101	-	-	8,858	275,106
<u>263,953</u>	<u>5,191</u>	<u>1,178,349</u>	<u>48,515</u>	<u>37,136</u>	<u>1,827</u>	<u>262,570</u>	<u>54,849,606</u>
-	-	-	6,490	70,679	-	-	539,810
-	-	-	6,490	70,679	-	-	539,810
-	-	-	-	-	-	-	3,172
<u>631,071</u>	<u>125,441</u>	<u>8,010,223</u>	<u>240,335</u>	<u>313,482</u>	<u>11,641</u>	<u>403,707</u>	<u>93,635,474</u>
-	-	-	-	-	-	-	1,050,020
-	-	-	-	-	-	-	(6,691,178)
-	-	-	-	-	-	-	(5,641,158)
<u>631,071</u>	<u>125,441</u>	<u>8,010,223</u>	<u>240,335</u>	<u>313,482</u>	<u>11,641</u>	<u>403,707</u>	<u>99,276,632</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

JERSEY CITY PUBLIC SCHOOLS
Special Revenue Fund
Combining Schedules of Program Revenues and Expenditures - Budgetary Basis
for the Fiscal Year Ended June 30, 2018

	Total Brought Forward (Ex. E-1b)	Temporary Emergency Impact Aid	Preschool Education Aid	Nonpublic Textbooks	Nonpublic Nursing
REVENUES					
Federal sources	\$ -	\$ 193,500	\$ -	\$ -	\$ -
State sources	273,799	-	69,444,962	210,221	362,158
Private sources	392,334	-	-	-	-
Total revenues	<u>666,133</u>	<u>193,500</u>	<u>69,444,962</u>	<u>210,221</u>	<u>362,158</u>
EXPENDITURES					
Instruction:					
Salaries of teachers	4,500	108,080	15,178,707	-	-
Other salaries for instruction	-	-	6,938,373	-	-
Unused vacation payment to terminated/retired staff	-	-	2,028	-	-
Purchased professional and technical services	-	-	-	-	-
Purchased professional - educational services	-	-	-	-	-
Other purchased services	36,772	5,445	45,502	-	-
Tuition to other LEA's within the state - regular	-	-	1,171,646	-	-
Tuition to CSSD & regional day schools	-	-	-	-	-
Supplies and materials	-	-	-	-	-
General supplies	100,231	-	160,587	-	-
Computers - instructional	-	-	-	-	-
Textbooks	-	15,506	-	210,221	-
Other objects	1,966	-	-	-	-
Miscellaneous expenditures	-	-	-	-	-
Total instruction	<u>143,469</u>	<u>129,031</u>	<u>23,496,843</u>	<u>210,221</u>	<u>-</u>
Support services:					
Salaries	1,500	-	-	-	-
Salaries of supervisors of instructions	-	-	414,783	-	-
Salaries of principals/assistant principals	-	-	343,738	-	-
Salaries of other professional staff	-	-	3,317,671	-	-
Salaries of secretarial and clerical assistants	3,224	-	261,235	-	-
Other salaries	-	-	763,863	-	-
Family/parent liaison salary	-	-	109,951	-	-
Other salaries for instruction	-	-	1,513,243	-	-
Unused vacation payment to terminated/retired staff	-	-	21,914	-	-
Personal services - employee benefits	459	30,964	9,792,397	-	-
Social Security contribution	-	8,268	-	-	-
TPAF contribution	-	25,237	-	-	-
Unused sick payment to terminated/retired staff	-	-	167,913	-	-
Purchased professional and technical services	-	-	-	-	362,158
Purchased professional -educational services	171,049	-	-	-	-
Purchased educational services- contracted pre-k	-	-	29,097,957	-	-
Other purchased professional - education services	-	-	15,667	-	-
Purchased professional services	-	-	57,237	-	-
Rentals	-	-	252,887	-	-
Rental of land and buildings	-	-	-	-	-
Other purchased services	-	-	-	-	-
Transportation - contracted services:					
(between home and school) - vendors	-	-	741,512	-	-
(other than between home and school) - vendors	830	-	-	-	-
(other than between home and school) - grants	-	-	46,813	-	-
Travel	-	-	2,137	-	-
Miscellaneous purchased services	63,118	-	-	-	-
Supplies and materials	273,165	-	6,365	-	-
General supplies	-	-	62,010	-	-
Indirect Costs	-	-	-	-	-
Total support services	<u>513,345</u>	<u>64,469</u>	<u>46,989,293</u>	<u>-</u>	<u>362,158</u>
Facilities acquisition and construction services:					
Instructional equipment	\$ 9,319	-	8,846	-	-
Total facilities acquisition and construction services	<u>9,319</u>	<u>-</u>	<u>8,846</u>	<u>-</u>	<u>-</u>
Transfer to Charter School	-	-	-	-	-
Total expenditures	<u>666,133</u>	<u>193,500</u>	<u>70,494,982</u>	<u>210,221</u>	<u>362,158</u>
OTHER FINANCING SOURCES (USES)					
Transfer in from General Fund	-	-	1,050,020	-	-
Transfer out to school based budget (general fund)	-	-	-	-	-
Total other financing Sources (uses)	<u>-</u>	<u>-</u>	<u>1,050,020</u>	<u>-</u>	<u>-</u>
Total Outflows	<u>666,133</u>	<u>193,500</u>	<u>69,444,962</u>	<u>210,221</u>	<u>362,158</u>
Excess (deficiency) of revenues over (under) expenditures and other financing (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Nonpublic Technology Initiative Aid	Nonpublic Auxiliary Services Aid Ch. 192			Nonpublic Handicapped Aid Ch. 193			Total Carried Forward
	Compensatory Education	English as a Second Language	Home Instruction	Supplementary Instruction	Examination and Classification	Corrective Speech	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 193,500
129,869	700,899	32,404	3,172	50,696	151,997	37,504	71,397,681
-	-	-	-	-	-	-	392,334
<u>129,869</u>	<u>700,899</u>	<u>32,404</u>	<u>3,172</u>	<u>50,696</u>	<u>151,997</u>	<u>37,504</u>	<u>71,983,515</u>
-	445,783	-	-	-	-	-	15,737,070
-	5,582	-	-	-	-	-	6,943,955
-	-	-	-	-	-	-	2,028
-	-	-	-	-	-	-	-
-	38,247	-	-	-	-	-	38,247
-	-	-	-	-	-	-	87,719
-	-	-	-	-	-	-	1,171,646
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
98,226	-	-	-	-	-	-	359,044
17,712	-	-	-	-	-	-	17,712
-	-	-	-	-	-	-	225,727
-	-	-	-	-	-	-	1,966
-	-	-	-	-	-	-	-
<u>115,938</u>	<u>489,612</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>24,585,114</u>
-	-	-	-	-	-	-	1,500
-	-	-	-	-	-	-	414,783
-	-	-	-	-	-	-	343,738
-	-	-	-	-	-	-	3,317,671
-	-	-	-	-	-	-	264,459
-	-	-	-	-	-	-	763,863
-	-	-	-	-	-	-	109,951
-	-	-	-	-	-	-	1,513,243
-	-	-	-	-	-	-	21,914
-	171,596	-	-	-	-	-	9,995,416
-	-	-	-	-	-	-	8,268
-	-	-	-	-	-	-	25,237
-	-	-	-	-	-	-	167,913
-	-	30,570	-	43,630	141,827	35,289	613,474
-	-	-	-	-	-	-	171,049
-	-	-	-	-	-	-	29,097,957
-	-	-	-	-	-	-	15,667
-	-	-	-	-	-	-	57,237
-	-	-	-	-	-	-	252,887
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	741,512
-	-	-	-	-	-	-	830
-	-	-	-	-	-	-	46,813
-	-	-	-	-	-	-	2,137
-	-	-	-	-	-	-	63,118
-	-	-	-	-	-	-	279,530
-	-	-	-	-	-	-	62,010
-	39,691	1,834	-	7,066	10,170	2,215	60,976
-	<u>211,287</u>	<u>32,404</u>	<u>-</u>	<u>50,696</u>	<u>151,997</u>	<u>37,504</u>	<u>48,413,153</u>
<u>13,931</u>	-	-	-	-	-	-	32,096
<u>13,931</u>	-	-	-	-	-	-	32,096
-	-	-	3,172	-	-	-	3,172
<u>129,869</u>	<u>700,899</u>	<u>32,404</u>	<u>3,172</u>	<u>50,696</u>	<u>151,997</u>	<u>37,504</u>	<u>73,033,535</u>
-	-	-	-	-	-	-	1,050,020
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	1,050,020
<u>129,869</u>	<u>700,899</u>	<u>32,404</u>	<u>3,172</u>	<u>50,696</u>	<u>151,997</u>	<u>37,504</u>	<u>71,983,515</u>
<u>\$ -</u>	<u>\$ -</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, 2018

	Total Brought Forward (Ex. E-1c)	Nonpublic Security Aid	NJSBAIG Safety Grant	Local Project	Camp Literacy Program
REVENUES					
Federal sources	\$ -	\$ -	\$ -	\$ -	\$ -
State sources	-	273,799	-	-	-
Private sources	311,226	-	63,118	750	310
Total revenues	<u>311,226</u>	<u>273,799</u>	<u>63,118</u>	<u>750</u>	<u>310</u>
EXPENDITURES					
Instruction:					
Salaries of teachers	4,500	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Unused vacation payment to terminated/retired staff	-	-	-	-	-
Purchased professional and technical services	-	-	-	-	-
Purchased professional - educational services	-	-	-	-	-
Other purchased services	36,022	-	-	750	-
Tuition to other LEA's within the state - regular	-	-	-	-	-
Tuition to CSSD & regional day schools	-	-	-	-	-
Supplies and materials	-	-	-	-	-
General supplies	83,401	-	-	-	-
Computers - instructional	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	1,966	-	-	-	-
Miscellaneous expenditures	-	-	-	-	-
Total instruction	<u>125,889</u>	<u>-</u>	<u>-</u>	<u>750</u>	<u>-</u>
Support services:					
Salaries	1,500	-	-	-	-
Salaries of supervisors of instructions	-	-	-	-	-
Salaries of principals/assistant principals	-	-	-	-	-
Salaries of other professional staff	-	-	-	-	-
Salaries of secretarial and clerical assistants	3,224	-	-	-	-
Other salaries	-	-	-	-	-
Family/parent liaison salary	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Unused vacation payment to terminated/retired staff	-	-	-	-	-
Personal services - employee benefits	459	-	-	-	-
Social Security contribution	-	-	-	-	-
TPAF contribution	-	-	-	-	-
Unused sick payment to terminated/retired staff	-	-	-	-	-
Purchased professional and technical services	-	-	-	-	-
Purchased professional -educational services	171,049	-	-	-	-
Purchased educational services- contracted pre-k	-	-	-	-	-
Other purchased professional - education services	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Rentals	-	-	-	-	-
Rental of land and buildings	-	-	-	-	-
Other purchased services	-	-	-	-	-
Transportation - contracted services:					
(between home and school) - vendors	-	-	-	-	-
(other than between home and school) - vendors	830	-	-	-	-
(other than between home and school) - grants	-	-	-	-	-
Travel	-	-	-	-	-
Miscellaneous purchased services	-	-	63,118	-	-
Supplies and materials	5,481	267,274	-	-	310
General supplies	-	-	-	-	-
Indirect Costs	-	-	-	-	-
Total support services	<u>182,543</u>	<u>267,274</u>	<u>63,118</u>	<u>-</u>	<u>310</u>
Facilities acquisition and construction services:					
Instructional equipment	2,794	6,525	-	-	-
Total facilities acquisition and construction services	<u>2,794</u>	<u>6,525</u>	<u>-</u>	<u>-</u>	<u>-</u>
Transfer to Charter School	-	-	-	-	-
Total expenditures	<u>311,226</u>	<u>273,799</u>	<u>63,118</u>	<u>750</u>	<u>310</u>
OTHER FINANCING SOURCES (USES)					
Transfer in from General Fund	-	-	-	-	-
Transfer out to school based budget (general fund)	-	-	-	-	-
Total other financing Sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Outflows	<u>311,226</u>	<u>273,799</u>	<u>63,118</u>	<u>750</u>	<u>310</u>
Excess (deficiency) of revenues over (under) expenditures and other financing (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Educational Testing Services	BAPS Charities, Inc.	Estate of Aughenbaugh	Private Donation	Fuel Up Play 60	Goldman Sachs Art Department	General Youth Foundation	Total Carried Forward
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	273,799
300	2,651	1,499	8,054	3,379	303	744	392,334
<u>300</u>	<u>2,651</u>	<u>1,499</u>	<u>8,054</u>	<u>3,379</u>	<u>303</u>	<u>744</u>	<u>666,133</u>
-	-	-	-	-	-	-	4,500
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	36,772
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
300	2,651	1,499	8,054	3,279	303	744	100,231
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	1,966
-	-	-	-	-	-	-	-
<u>300</u>	<u>2,651</u>	<u>1,499</u>	<u>8,054</u>	<u>3,279</u>	<u>303</u>	<u>744</u>	<u>143,469</u>
-	-	-	-	-	-	-	1,500
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	3,224
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	459
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	171,049
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	830
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	63,118
-	-	-	-	100	-	-	273,165
-	-	-	-	-	-	-	-
-	-	-	-	100	-	-	513,345
-	-	-	-	-	-	-	9,319
-	-	-	-	-	-	-	9,319
-	-	-	-	-	-	-	-
300	2,651	1,499	8,054	3,379	303	744	666,133
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>300</u>	<u>2,651</u>	<u>1,499</u>	<u>8,054</u>	<u>3,379</u>	<u>303</u>	<u>744</u>	<u>666,133</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

JERSEY CITY PUBLIC SCHOOLS
Special Revenue Fund
Combining Schedules of Program Revenues and Expenditures - Budgetary Basis
for the Fiscal Year Ended June 30, 2018

	Total Brought Forward (Ex. E-1d)	CC # 052 University of Michigan	Excellence and Equity for Leadership Institute	American Chemical Society	Jersey City Youth Foundation
REVENUES					
Federal sources	\$ -	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-	-
Private sources	105,452	761	176,172	909	1,721
Total revenues	<u>105,452</u>	<u>761</u>	<u>176,172</u>	<u>909</u>	<u>1,721</u>
EXPENDITURES					
Instruction:					
Salaries of teachers	4,500	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Unused vacation payment to terminated/retired staff	-	-	-	-	-
Purchased professional and technical services	-	-	-	-	-
Purchased professional - educational services	-	-	-	-	-
Other purchased services	19,538	761	-	-	-
Tuition to other LEA's within the state - regular	-	-	-	-	-
Tuition to CSSD & regional day schools	-	-	-	-	-
Supplies and materials	-	-	-	-	-
General supplies	72,249	-	-	909	-
Computers - instructional	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	1,721
Miscellaneous expenditures	-	-	-	-	-
Total instruction	<u>96,287</u>	<u>761</u>	<u>-</u>	<u>909</u>	<u>1,721</u>
Support services:					
Salaries	-	-	1,500	-	-
Salaries of supervisors of instructions	-	-	-	-	-
Salaries of principals/assistant principals	-	-	-	-	-
Salaries of other professional staff	-	-	-	-	-
Salaries of secretarial and clerical assistants	3,224	-	-	-	-
Other salaries	-	-	-	-	-
Family/parent liaison salary	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Unused vacation payment to terminated/retired staff	-	-	-	-	-
Personal services - employee benefits	344	-	115	-	-
Social Security contribution	-	-	-	-	-
TPAF contribution	-	-	-	-	-
Unused sick payment to terminated/retired staff	-	-	-	-	-
Purchased professional and technical services	-	-	-	-	-
Purchased professional -educational services	-	-	171,049	-	-
Purchased educational services- contracted pre-k	-	-	-	-	-
Other purchased professional - education services	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Rentals	-	-	-	-	-
Rental of land and buildings	-	-	-	-	-
Other purchased services	-	-	-	-	-
Transportation - contracted services:					
(between home and school) - vendors	-	-	-	-	-
(other than between home and school) - vendors	-	-	830	-	-
(other than between home and school) - grants	-	-	-	-	-
Travel	-	-	-	-	-
Miscellaneous purchased services	-	-	-	-	-
Supplies and materials	2,803	-	2,678	-	-
General supplies	-	-	-	-	-
Indirect Costs	-	-	-	-	-
Total support services	<u>6,371</u>	<u>-</u>	<u>176,172</u>	<u>-</u>	<u>-</u>
Facilities acquisition and construction services:					
Instructional equipment	2,794	-	-	-	-
Total facilities acquisition and construction services	<u>2,794</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Transfer to Charter School	-	-	-	-	-
Total expenditures	<u>105,452</u>	<u>761</u>	<u>176,172</u>	<u>909</u>	<u>1,721</u>
OTHER FINANCING SOURCES (USES)					
Transfer in from General Fund	-	-	-	-	-
Transfer out to school based budget (general fund)	-	-	-	-	-
Total other financing Sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Outflows	<u>105,452</u>	<u>761</u>	<u>176,172</u>	<u>909</u>	<u>1,721</u>
Excess (deficiency) of revenues over (under) expenditures and other financing (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Frank Guarini Foundation	Delta Dental NJ Foundation	Shawn Carte Scholarship	BNY Mellon	The Benevity Community Impact Fund	Community Foundation of New Jersey	S&P Global	Total Carried Forward
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
10,000	1,064	7,950	1,229	245	384	5,339	311,226
<u>10,000</u>	<u>1,064</u>	<u>7,950</u>	<u>1,229</u>	<u>245</u>	<u>384</u>	<u>5,339</u>	<u>311,226</u>
-	-	-	-	-	-	-	4,500
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
10,000	-	-	-	-	384	5,339	36,022
-	-	-	-	-	-	-	-
-	1,064	7,950	1,229	-	-	-	83,401
-	-	-	-	-	-	-	-
-	-	-	-	245	-	-	1,966
-	-	-	-	-	-	-	-
<u>10,000</u>	<u>1,064</u>	<u>7,950</u>	<u>1,229</u>	<u>245</u>	<u>384</u>	<u>5,339</u>	<u>125,889</u>
-	-	-	-	-	-	-	1,500
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	3,224
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	459
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	171,049
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	830
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	5,481
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	182,543
-	-	-	-	-	-	-	\$ 2,794
-	-	-	-	-	-	-	2,794
-	-	-	-	-	-	-	-
10,000	1,064	7,950	1,229	245	384	5,339	311,226
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
10,000	1,064	7,950	1,229	245	384	5,339	311,226
<u>\$ -</u>	<u>\$ -</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, 2018

	Total Brought Forward (Ex. E-1e)	Lexus ECO Challenge	National Performing Art	Private Donation	National Seed Project
REVENUES					
Federal sources	\$ -	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-	-
Private sources	57,656	1,766	13,560	300	1,000
Total revenues	<u>57,656</u>	<u>1,766</u>	<u>13,560</u>	<u>300</u>	<u>1,000</u>
EXPENDITURES					
Instruction:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Unused vacation payment to terminated/retired staff	-	-	-	-	-
Purchased professional and technical services	-	-	-	-	-
Purchased professional - educational services	-	-	-	-	-
Other purchased services	4,212	1,766	13,560	-	-
Tuition to other LEA's within the state - regular	-	-	-	-	-
Tuition to CSSD & regional day schools	-	-	-	-	-
Supplies and materials	-	-	-	-	-
General supplies	49,376	-	-	-	1,000
Computers - instructional	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Miscellaneous expenditures	-	-	-	-	-
Total instruction	<u>53,588</u>	<u>1,766</u>	<u>13,560</u>	<u>-</u>	<u>1,000</u>
Support services:					
Salaries	-	-	-	-	-
Salaries of supervisors of instructions	-	-	-	-	-
Salaries of principals/assistant principals	-	-	-	-	-
Salaries of other professional staff	-	-	-	-	-
Salaries of secretarial and clerical assistants	-	-	-	-	-
Other salaries	-	-	-	-	-
Family/parent liaison salary	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Unused vacation payment to terminated/retired staff	-	-	-	-	-
Personal services - employee benefits	-	-	-	-	-
Social Security contribution	-	-	-	-	-
TPAF contribution	-	-	-	-	-
Unused sick payment to terminated/retired staff	-	-	-	-	-
Purchased professional and technical services	-	-	-	-	-
Purchased professional -educational services	-	-	-	-	-
Purchased educational services- contracted pre-k	-	-	-	-	-
Other purchased professional - education services	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Rentals	-	-	-	-	-
Rental of land and buildings	-	-	-	-	-
Other purchased services	-	-	-	-	-
Transportation - contracted services:					
(between home and school) - vendors	-	-	-	-	-
(other than between home and school) - vendors	-	-	-	-	-
(other than between home and school) - grants	-	-	-	-	-
Travel	-	-	-	-	-
Miscellaneous purchased services	-	-	-	-	-
Supplies and materials	1,274	-	-	300	-
General supplies	-	-	-	-	-
Indirect Costs	-	-	-	-	-
Total support services	<u>1,274</u>	<u>-</u>	<u>-</u>	<u>300</u>	<u>-</u>
Facilities acquisition and construction services:					
Instructional equipment	2,794	-	-	-	-
Total facilities acquisition and construction services	<u>2,794</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Transfer to Charter School	-	-	-	-	-
Total expenditures	<u>57,656</u>	<u>1,766</u>	<u>13,560</u>	<u>300</u>	<u>1,000</u>
OTHER FINANCING SOURCES (USES)					
Transfer in from General Fund	-	-	-	-	-
Transfer out to school based budget (general fund)	-	-	-	-	-
Total other financing Sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Outflows	<u>57,656</u>	<u>1,766</u>	<u>13,560</u>	<u>300</u>	<u>1,000</u>
Excess (deficiency) of revenues over (under) expenditures and other financing (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Private Donation	Stop & Shop A+ Reward	NJ PREP Kean University	Comcast	Sustainable Jersey Corp.	Subaru Share the Love	Construction Industry Career Day	Total Carried Forward
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
466	176	6,659	8,068	3,717	11,084	1,000	105,452
<u>466</u>	<u>176</u>	<u>6,659</u>	<u>8,068</u>	<u>3,717</u>	<u>11,084</u>	<u>1,000</u>	<u>105,452</u>
-	-	-	4,500	-	-	-	4,500
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	19,538
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
466	176	6,659	-	2,488	11,084	1,000	72,249
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>466</u>	<u>176</u>	<u>6,659</u>	<u>4,500</u>	<u>2,488</u>	<u>11,084</u>	<u>1,000</u>	<u>96,287</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	3,224	-	-	-	3,224
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	344	-	-	-	344
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	1,229	-	-	2,803
-	-	-	-	-	-	-	-
-	-	-	<u>3,568</u>	<u>1,229</u>	-	-	<u>6,371</u>
-	-	-	-	-	-	-	2,794
-	-	-	-	-	-	-	<u>2,794</u>
-	-	-	-	-	-	-	-
466	176	6,659	8,068	3,717	11,084	1,000	105,452
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>466</u>	<u>176</u>	<u>6,659</u>	<u>8,068</u>	<u>3,717</u>	<u>11,084</u>	<u>1,000</u>	<u>105,452</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

JERSEY CITY PUBLIC SCHOOLS
Special Revenue Fund
Combining Schedules of Program Revenues and Expenditures - Budgetary Basis
for the Fiscal Year Ended June 30, 2018

	Total Brought Forward (Ex. E-1f)	Private Donation	Private Donation	Grammy Foundation	America's Library Fund
REVENUES					
Federal sources	\$ -	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-	-
Private sources	6,020	680	3,174	557	301
Total revenues	<u>6,020</u>	<u>680</u>	<u>3,174</u>	<u>557</u>	<u>301</u>
EXPENDITURES					
Instruction:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Unused vacation payment to terminated/retired staff	-	-	-	-	-
Purchased professional and technical services	-	-	-	-	-
Purchased professional - educational services	-	-	-	-	-
Other purchased services	1,212	-	-	-	-
Tuition to other LEA's within the state - regular	-	-	-	-	-
Tuition to CSSD & regional day schools	-	-	-	-	-
Supplies and materials	-	-	-	-	-
General supplies	4,808	680	3,174	557	-
Computers - instructional	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Miscellaneous expenditures	-	-	-	-	-
Total instruction	<u>6,020</u>	<u>680</u>	<u>3,174</u>	<u>557</u>	<u>-</u>
Support services:					
Salaries	-	-	-	-	-
Salaries of supervisors of instructions	-	-	-	-	-
Salaries of principals/assistant principals	-	-	-	-	-
Salaries of other professional staff	-	-	-	-	-
Salaries of secretarial and clerical assistants	-	-	-	-	-
Other salaries	-	-	-	-	-
Family/parent liaison salary	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Unused vacation payment to terminated/retired staff	-	-	-	-	-
Personal services - employee benefits	-	-	-	-	-
Social Security contribution	-	-	-	-	-
TPAF contribution	-	-	-	-	-
Unused sick payment to terminated/retired staff	-	-	-	-	-
Purchased professional and technical services	-	-	-	-	-
Purchased professional -educational services	-	-	-	-	-
Purchased educational services- contracted pre-k	-	-	-	-	-
Other purchased professional - education services	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Rentals	-	-	-	-	-
Rental of land and buildings	-	-	-	-	-
Other purchased services	-	-	-	-	-
Transportation - contracted services:					
(between home and school) - vendors	-	-	-	-	-
(other than between home and school) - vendors	-	-	-	-	-
(other than between home and school) - grants	-	-	-	-	-
Travel	-	-	-	-	-
Miscellaneous purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	301
General supplies	-	-	-	-	-
Indirect Costs	-	-	-	-	-
Total support services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>301</u>
Facilities acquisition and construction services:					
Instructional equipment	-	-	-	-	-
Total facilities acquisition and construction services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Transfer to Charter School	-	-	-	-	-
Total expenditures	<u>6,020</u>	<u>680</u>	<u>3,174</u>	<u>557</u>	<u>301</u>
OTHER FINANCING SOURCES (USES)					
Transfer in from General Fund	-	-	-	-	-
Transfer out to school based budget (general fund)	-	-	-	-	-
Total other financing Sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Outflows	<u>6,020</u>	<u>680</u>	<u>3,174</u>	<u>557</u>	<u>301</u>
Excess (deficiency) of revenues over (under) expenditures and other financing (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

<u>Rotary Club of Jersey City</u>	<u>Student Study Abroad China</u>	<u>Liberty House</u>	<u>Lowes</u>	<u>Autism Awareness</u>	<u>Trust Fund F. Valegark</u>	<u>Total Carried Forward</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
2,734	3,000	5,250	973	15,262	19,705	57,656
<u>2,734</u>	<u>3,000</u>	<u>5,250</u>	<u>973</u>	<u>15,262</u>	<u>19,705</u>	<u>57,656</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	3,000	-	-	-	-	4,212
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
2,734	-	5,250	-	12,468	19,705	49,376
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>2,734</u>	<u>3,000</u>	<u>5,250</u>	<u>-</u>	<u>12,468</u>	<u>19,705</u>	<u>53,588</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	973	-	-	1,274
-	-	-	-	-	-	-
-	-	-	<u>973</u>	<u>-</u>	<u>-</u>	<u>1,274</u>
-	-	-	-	-	-	-
-	-	-	-	2,794	-	2,794
-	-	-	-	<u>2,794</u>	<u>-</u>	<u>2,794</u>
-	-	-	-	-	-	-
2,734	3,000	5,250	973	15,262	19,705	57,656
-	-	-	-	-	-	-
<u>2,734</u>	<u>3,000</u>	<u>5,250</u>	<u>973</u>	<u>15,262</u>	<u>19,705</u>	<u>57,656</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

JERSEY CITY PUBLIC SCHOOLS
Special Revenue Fund
Combining Schedules of Program Revenues and Expenditures - Budgetary Basis
for the Fiscal Year Ended June 30, 2018

	Stomp Out Bullying and Choices	Wells Fargo AF JROTS	Kean University Reduce the Risk	Lowes Grant Martial Arts Center	Exxon Mobil Education Alliance
REVENUES					
Federal sources	\$ -	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-	-
Private sources	2,424	1,461	503	232	500
Total revenues	<u>2,424</u>	<u>1,461</u>	<u>503</u>	<u>232</u>	<u>500</u>
EXPENDITURES					
Instruction:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Unused vacation payment to terminated/retired staff	-	-	-	-	-
Purchased professional and technical services	-	-	-	-	-
Purchased professional - educational services	-	-	-	-	-
Other purchased services	1,212	-	-	-	-
Tuition to other LEA's within the state - regular	-	-	-	-	-
Tuition to CSSD & regional day schools	-	-	-	-	-
Supplies and materials	-	-	-	-	-
General supplies	1,212	1,461	503	232	500
Computers - instructional	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Miscellaneous expenditures	-	-	-	-	-
Total instruction	<u>2,424</u>	<u>1,461</u>	<u>503</u>	<u>232</u>	<u>500</u>
Support services:					
Salaries	-	-	-	-	-
Salaries of supervisors of instructions	-	-	-	-	-
Salaries of principals/assistant principals	-	-	-	-	-
Salaries of other professional staff	-	-	-	-	-
Salaries of secretarial and clerical assistants	-	-	-	-	-
Other salaries	-	-	-	-	-
Family/parent liaison salary	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Unused vacation payment to terminated/retired staff	-	-	-	-	-
Personal services - employee benefits	-	-	-	-	-
Social Security contribution	-	-	-	-	-
TPAF contribution	-	-	-	-	-
Unused sick payment to terminated/retired staff	-	-	-	-	-
Purchased professional and technical services	-	-	-	-	-
Purchased professional -educational services	-	-	-	-	-
Purchased educational services- contracted pre-k	-	-	-	-	-
Other purchased professional - education services	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Rentals	-	-	-	-	-
Rental of land and buildings	-	-	-	-	-
Other purchased services	-	-	-	-	-
Transportation - contracted services:					
(between home and school) - vendors	-	-	-	-	-
(other than between home and school) - vendors	-	-	-	-	-
(other than between home and school) - grants	-	-	-	-	-
Travel	-	-	-	-	-
Miscellaneous purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
General supplies	-	-	-	-	-
Indirect Costs	-	-	-	-	-
Total support services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Facilities acquisition and construction services:					
Instructional equipment	-	-	-	-	-
Total facilities acquisition and construction services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Transfer to Charter School	-	-	-	-	-
Total expenditures	<u>2,424</u>	<u>1,461</u>	<u>503</u>	<u>232</u>	<u>500</u>
OTHER FINANCING SOURCES (USES)					
Transfer in from General Fund	-	-	-	-	-
Transfer out to school based budget (general fund)	-	-	-	-	-
Total other financing Sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Outflows	<u>2,424</u>	<u>1,461</u>	<u>503</u>	<u>232</u>	<u>500</u>
Excess (deficiency) of revenues over (under) expenditures and other financing (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

JERSEY CITY PUBLIC SCHOOLS
Special Revenue Fund
Schedule of Preschool Education Aid Expenditures
Preschool - All Programs
Budgetary Basis
for the Fiscal Year Ended June 30, 2018

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
EXPENDITURES:					
Instruction:					
Salaries of teachers	\$ 15,446,467	\$ -	\$ 15,446,467	\$ 15,178,707	\$ 267,760
Other salaries for instruction	7,350,366	-	7,350,366	6,938,373	411,993
Unused vacation payment to terminated/retired staff	112,500	-	112,500	2,028	110,472
Other purchased services	130,500	(6,401)	124,099	45,502	78,597
Tuition to other LEA's within the state - regular	1,190,160	-	1,190,160	1,171,646	18,514
Supplies and materials	300,000	1,000	301,000	160,587	140,413
Miscellaneous expenditures	-	2,250	2,250	-	2,250
Total instruction	<u>24,529,993</u>	<u>(3,151)</u>	<u>24,526,842</u>	<u>23,496,843</u>	<u>1,029,999</u>
Support services:					
Salaries of supervisors of instructions	541,889	(127,106)	414,783	414,783	-
Salaries of principals/assistant principals	286,190	60,047	346,237	343,738	2,499
Salaries of other professional staff	3,813,666	(366,820)	3,446,846	3,317,671	129,175
Salaries of secretarial and clerical assistants	357,180	-	357,180	261,235	95,945
Other salaries	836,796	-	836,796	763,863	72,933
Family/parent liaison salary	112,057	1,000	113,057	109,951	3,106
Other salaries for instruction	1,762,681	(80,000)	1,682,681	1,513,243	169,438
Unused vacation payment to terminated/retired staff	56,250	-	56,250	21,914	34,336
Personal services - employee benefits	9,458,003	365,959	9,823,962	9,792,397	31,565
Unused sick payment to terminated/retired staff	-	167,920	167,920	167,913	7
Purchased educational services- contracted pre-k	26,732,820	2,623,320	29,356,140	29,097,957	258,183
Other purchased professional - education services	100,000	2,600	102,600	15,667	86,933
Purchased educational services- head start	2,623,320	(2,623,320)	-	-	-
Purchased professional services	100,000	-	100,000	57,237	42,763
Cleaning, repair and maintenance services	2,000	-	2,000	-	2,000
Rentals	255,693	-	255,693	252,887	2,806
Transportation - contracted services:					
(between home and school) - vendors	741,512	-	741,512	741,512	-
(other than between home and school) - grants	125,000	3,801	128,801	46,813	81,988
Travel	18,000	-	18,000	2,137	15,863
Supplies and materials	-	7,204	7,204	6,365	839
General supplies	230,000	(29,204)	200,796	62,010	138,786
Other objects	40,000	(2,250)	37,750	-	37,750
Total support services	<u>48,193,057</u>	<u>3,151</u>	<u>48,196,208</u>	<u>46,989,293</u>	<u>1,206,915</u>
Facilities acquisition and construction services:					
Instructional equipment	120,000	-	120,000	8,846	111,154
Non-instructional equipment	40,000	-	40,000	-	40,000
Total facilities acquisition and construction services	<u>160,000</u>	<u>-</u>	<u>160,000</u>	<u>8,846</u>	<u>151,154</u>
Total expenditures	<u>\$ 72,883,050</u>	<u>\$ -</u>	<u>\$ 72,883,050</u>	<u>\$ 70,494,982</u>	<u>\$ 2,388,068</u>
Total revised 2017-18 Preschool Education Aid					
Add: 2016-17 Actual Carryover - Preschool Education Aid					
Add: Budgeted Transfer from the General Fund 2017-18					
Total Preschool Education Aid funds available for					
2017-18 Budget					
Less: 2017-18 budgeted Preschool Education Aid					
(Including prior year budgeted carryover)					
Available & unbudgeted funds as of June 30, 2018					
Add: June 30, 2018 unexpended Preschool Education Aid					
2017-18 actual carryover - Preschool Education Aid					
<u>\$ 66,744,930</u>					
<u>10,044,709</u>					
<u>1,050,020</u>					
<u>77,839,659</u>					
<u>(72,883,050)</u>					
<u>4,956,609</u>					
<u>2,388,068</u>					
<u>\$ 7,344,677</u>					
Preschool Education Aid carryover					
Budgeted for Preschool Programs 2018-19					
<u>\$ 4,957,365</u>					

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, 2018

Project Title/Issue	Approval Date	Ref.	Revised Budgetary Appropriations	GAAP Expenditures to Date		Unexpended Balance June 30, 2018
				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
			<u>55,852,552</u>	<u>51,223,783</u>	<u>-</u>	<u>4,628,769</u>
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	2,925,475	72,425	2,100
			<u>6,603,583</u>	<u>6,498,957</u>	<u>72,425</u>	<u>32,201</u>
District Administered SDA Fund Projects:						
Rehabilitation of Nicolaus Copernicus School Number 25 - School Facility Project	2012	F-2c	1,188,700	1,082,214	-	106,486
Rehabilitation of Nicolaus Copernicus School Number 25 - School Facility Project	2013	F-2d	1,536,100	1,489,362	(207)	46,945
			<u>2,724,800</u>	<u>2,571,576</u>	<u>(207)</u>	<u>153,431</u>
SDA Administered Projects:						
New Construction Frank R. Conwell Public School Number 3 - School Facility Project	1999	F-2e	43,573,574	43,431,117	44,551	97,906
New Construction Frank R. Conwell Middle School Number 4 - School Facility Project	1999	F-2f	52,455,173	52,317,917	48,531	88,725
New Construction Heights Middle School Number 3 - School Facility Project	1999	F-2g	62,226,295	62,210,719	135	15,441
Rehabilitation of Lincoln High School (Dr. C. T. Epps Freshman Academy) - School Facility Project	2001	F-2h	19,516,955	19,516,492	463	-
New Construction of Public School Number 20 - School Facility Project	2001	F-2i	46,805,609	45,654,087	886,528	264,994
New Construction of Public School Number 3 - School Facility Project	2001	F-2j	50,451,904	48,881,273	1,045,470	525,161
New Construction of Early Childhood Center Number 13 - School Facility Project	2001	F-2k	5,892,046	5,847,744	24,538	19,764
			<u>280,921,556</u>	<u>277,859,349</u>	<u>2,050,216</u>	<u>1,011,991</u>
			<u>\$ 346,102,491</u>	<u>\$ 338,153,665</u>	<u>\$ 2,122,434</u>	<u>5,826,392</u>
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						(1,165,422)
						<u>\$ 32,201</u>

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, 2018

Revenues and other financing sources	
State sources - SDA Grant	\$ 2,050,009
Total revenues	<u>2,050,009</u>
Expenditures and other financing uses	
Construction services	2,050,009
Acquisition of various equipment	<u>72,425</u>
Total expenditures	<u>2,122,434</u>
Excess of revenues over expenditures	(72,425)
Fund Balance, July 1	<u>104,626</u>
Fund Balance, June 30	<u><u>\$ 32,201</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, 2018

	<u>Prior Years</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
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	<u>3,573,482</u>	-	<u>3,573,482</u>	<u>3,603,583</u>
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, 2018

	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	2,925,475	72,425	2,997,900	3,000,000
Total expenditures	<u>2,925,475</u>	<u>72,425</u>	<u>2,997,900</u>	<u>3,000,000</u>
Excess of revenues over expenditures	<u>\$ 74,525</u>	<u>\$ (72,425)</u>	<u>\$ 2,100</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, 2018

	Prior Years	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State sources - SDA Grant	\$ 1,188,700	\$ -	\$ 1,188,700	\$ 1,188,700
Total revenues	<u>1,188,700</u>	<u>-</u>	<u>1,188,700</u>	<u>1,188,700</u>
Expenditures and other financing uses				
Construction services	1,082,214	-	1,082,214	-
Total expenditures	<u>1,082,214</u>	<u>-</u>	<u>1,082,214</u>	<u>-</u>
Excess of revenues over expenditures	<u>\$ 106,486</u>	<u>\$ -</u>	<u>\$ 106,486</u>	<u>\$ 1,188,700</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, 2018

	Prior Years	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State sources - SDA Grant	\$ 1,536,100	\$ -	\$ 1,536,100	\$ 1,536,100
Total revenues	<u>1,536,100</u>	<u>-</u>	<u>1,536,100</u>	<u>1,536,100</u>
Expenditures and other financing uses				
Construction services	1,489,362	(207)	1,489,155	-
Total expenditures	<u>1,489,362</u>	<u>(207)</u>	<u>1,489,155</u>	<u>-</u>
Excess of revenues over expenditures	<u>\$ 46,738</u>	<u>\$ 207</u>	<u>\$ 46,945</u>	<u>\$ 1,536,100</u>

Additional project information:

Project number	2390-230-12-0ADT
Grant date/letter of notification	2013
Original authorized cost	\$ 15,000
Additional authorized cost	1,521,100
Revised authorized cost	\$ 1,536,100
Percentage increase over original authorized cost	10140.67%
Percentage completion	96.94%
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, 2018

	Prior Years	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State sources - SDA Grant	\$ 43,529,023	\$ 44,551	\$ 43,573,574	\$ 43,573,574
Total revenues	<u>43,529,023</u>	<u>44,551</u>	<u>43,573,574</u>	<u>43,573,574</u>
Expenditures and other financing uses				
Construction services	42,950,417	44,551	42,994,968	43,092,874
Acquisition of land	480,700	-	480,700	480,700
Total expenditures	<u>43,431,117</u>	<u>44,551</u>	<u>43,475,668</u>	<u>43,573,574</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	10,842,149
Revised authorized cost	\$ 43,573,574
Percentage increase over original authorized cost	33.12%
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, 2018

	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	\$ 52,406,642	\$ 48,531	\$ 52,455,173	\$ 52,455,173
Total revenues	<u>52,406,642</u>	<u>48,531</u>	<u>52,455,173</u>	<u>52,455,173</u>
Expenditures and other financing uses				
Construction services	52,317,917	48,531	52,366,448	52,455,173
Total expenditures	<u>52,317,917</u>	<u>48,531</u>	<u>52,366,448</u>	<u>52,455,173</u>
Excess of revenues over expenditures	<u>\$ 88,725</u>	<u>\$ -</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	7,226,434
Revised authorized cost	\$ 52,455,173
Percentage increase over original authorized cost	15.98%
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, 2018

	Prior Years	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State sources - SDA Grant	\$ 62,226,160	\$ 135	\$ 62,226,295	\$ 62,226,295
Total revenues	<u>62,226,160</u>	<u>135</u>	<u>62,226,295</u>	<u>62,226,295</u>
Expenditures and other financing uses				
Construction services	57,897,756	135	57,897,891	57,913,332
Acquisition of land	4,312,963	-	4,312,963	4,312,963
Total expenditures	<u>62,210,719</u>	<u>135</u>	<u>62,210,854</u>	<u>62,226,295</u>
Excess of revenues over expenditures	<u>\$ 15,441</u>	<u>\$ -</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	14,920,693
Revised authorized cost	\$ 62,226,295
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, 2018

	Prior Years	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State sources - SDA Grant	\$ 19,516,492	\$ 463	\$ 19,516,955	\$ 19,516,955
Total revenues	<u>19,516,492</u>	<u>463</u>	<u>19,516,955</u>	<u>19,516,955</u>
Expenditures and other financing uses				
Construction services	19,516,492	463	19,516,955	19,516,955
Total expenditures	<u>19,516,492</u>	<u>463</u>	<u>19,516,955</u>	<u>19,516,955</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	6,612,943
Revised authorized cost	\$ 19,516,955
Percentage increase over original authorized cost	51.25%
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, 2018

	Prior Years	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State sources - SDA Grant	\$ 46,740,151	\$ 65,458	\$ 46,805,609	\$ 46,805,609
Total revenues	<u>46,740,151</u>	<u>65,458</u>	<u>46,805,609</u>	<u>46,805,609</u>
Expenditures and other financing uses				
Construction services	42,320,644	886,528	43,207,172	43,472,166
Acquisition of land	3,333,443	-	3,333,443	3,333,443
Total expenditures	<u>45,654,087</u>	<u>886,528</u>	<u>46,540,615</u>	<u>46,805,609</u>
Excess of revenues over expenditures	<u>\$ 1,086,064</u>	<u>\$ (821,070)</u>	<u>\$ 264,994</u>	<u>\$ -</u>

Additional project information:

Project number	2390-190-01-0581
Grant date/letter of notification	2001
Original authorized cost	\$ 42,565,482
Additional authorized cost	4,240,127
Revised authorized cost	\$ 46,805,609
Percentage increase over original authorized cost	9.96%
Percentage completion	99.43%
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, 2018

	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	\$ 50,505,030	\$ (53,126)	\$ 50,451,904	\$ 50,451,904
Total revenues	<u>50,505,030</u>	<u>(53,126)</u>	<u>50,451,904</u>	<u>50,451,904</u>
Expenditures and other financing uses				
Construction services	41,881,053	1,045,470	42,926,523	43,451,684
Acquisition of land	7,000,220	-	7,000,220	7,000,220
Total expenditures	<u>48,881,273</u>	<u>1,045,470</u>	<u>49,926,743</u>	<u>50,451,904</u>
Excess of revenues over expenditures	<u>\$ 1,623,757</u>	<u>\$ (1,098,596)</u>	<u>\$ 525,161</u>	<u>\$ -</u>

Additional project information:

Project number	2390-x03-01-0587
Grant date/letter of notification	2001
Original authorized cost	\$ 51,770,800
Additional authorized cost	(1,318,896)
Revised authorized cost	\$ 50,451,904
Percentage increase over original authorized cost	-2.55%
Percentage completion	98.96%
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 of Early Childhood Center Number 13 - School Facility Project
for the Fiscal Year Ended June 30, 2018

	Prior Years	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State sources - SDA Grant	\$ 5,866,929	\$ 25,117	\$ 5,892,046	\$ 5,892,046
Total revenues	<u>5,866,929</u>	<u>25,117</u>	<u>5,892,046</u>	<u>5,892,046</u>
Expenditures and other financing uses				
Construction services	4,096,559	24,538	4,121,097	4,140,861
Acquisition of land	1,751,185	-	1,751,185	1,751,185
Total expenditures	<u>5,847,744</u>	<u>24,538</u>	<u>5,872,282</u>	<u>5,892,046</u>
Excess of revenues over expenditures	<u>\$ 19,185</u>	<u>\$ 579</u>	<u>\$ 19,764</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	(1,695,652)
Revised authorized cost	\$ 5,892,046
Percentage increase over original authorized cost	-22.35%
Percentage completion	99.66%
Original target completion date	*
Revised target completion date	*

* - Information not available

PROPRIETARY FUND

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. The major funds are:

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

CASPER Fund - This fund provides after school program 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.

Self Insurance Fund - This fund is used to account for various insurance expenses and the funds reserved to cover the self-insured limits of the various insurance policies of the school district.

Regional Day Transportation Fund - This fund provides transportation to other departments or agencies of the school district and other New Jersey school districts with special education programs, on a cost reimbursement basis

JERSEY CITY PUBLIC SCHOOLS
Enterprise Funds
Statement of Net Position
June 30, 2018

	<u>Enterprise Funds - Major</u>		<u>Enterprise Funds - Nonmajor</u>			<u>Total</u>
	<u>Food Service</u>	<u>CASPER</u>	<u>Morning Star</u>	<u>Child Study Team</u>	<u>Enterprise Funds - Nonmajor</u>	<u>Total Enterprise Funds</u>
ASSETS						
Current assets:						
Cash and cash equivalents	\$ 470,987	\$ 1,506,769	\$ 322,088	\$ 27,822	\$ 349,910	\$ 2,327,666
Interfund receivable	-	281	-	-	-	281
Intergovernmental receivable:						
State	24,405	-	-	-	-	24,405
Federal	2,444,853	-	-	-	-	2,444,853
Local	-	91,060	-	-	-	91,060
Accounts receivable	65,866	-	2,578	-	2,578	68,444
Inventories	146,545	-	-	-	-	146,545
Total current assets	<u>3,152,656</u>	<u>1,598,110</u>	<u>324,666</u>	<u>27,822</u>	<u>352,488</u>	<u>5,103,254</u>
Capital assets:						
Machinery and equipment	3,536,350	-	-	-	-	3,536,350
Less: accumulated depreciation	(2,649,134)	-	-	-	-	(2,649,134)
Total capital assets	<u>887,216</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>887,216</u>
Total assets	<u>4,039,872</u>	<u>1,598,110</u>	<u>324,666</u>	<u>27,822</u>	<u>352,488</u>	<u>5,990,470</u>

JERSEY CITY PUBLIC SCHOOLS
Enterprise Funds
Statement of Net Position
June 30, 2018

	<u>Enterprise Funds - Major</u>		<u>Enterprise Funds - Nonmajor</u>			<u>Total</u>
	<u>Food Service</u>	<u>CASPER</u>	<u>Morning Star</u>	<u>Child Study Team</u>	<u>Enterprise Funds - Nonmajor</u>	<u>Total Enterprise Funds</u>
LIABILITIES						
Current liabilities:						
Interfund payable	\$ 1,958,662	-	\$ 195,951	-	\$ 195,951	\$ 2,154,613
Accounts payable	5,242	-	-	-	-	5,242
Accrued salaries and wages	33,219	201,791	18,015	-	18,015	253,025
Unearned revenue	19,058	-	-	-	-	19,058
Compensated absences	15,630	-	-	-	-	15,630
Total current liabilities	<u>2,031,811</u>	<u>201,791</u>	<u>213,966</u>	<u>-</u>	<u>213,966</u>	<u>2,447,568</u>
Noncurrent liabilities:						
Compensated absences	156,464	-	-	-	-	156,464
Total noncurrent liabilities	<u>156,464</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>156,464</u>
Total liabilities	<u>2,188,275</u>	<u>201,791</u>	<u>213,966</u>	<u>-</u>	<u>213,966</u>	<u>2,604,032</u>
NET POSITION						
Net investment in capital assets	887,216	-	-	-	-	887,216
Unrestricted	964,381	1,396,319	110,700	27,822	138,522	2,499,222
Total net position	<u>\$ 1,851,597</u>	<u>\$ 1,396,319</u>	<u>\$ 110,700</u>	<u>\$ 27,822</u>	<u>\$ 138,522</u>	<u>\$ 3,386,438</u>

JERSEY CITY PUBLIC SCHOOLS
Enterprise Fund
Statement of Revenues, Expenses and Changes in Net Position
for the Fiscal Year Ended June 30, 2018

	Enterprise Funds - Major		Enterprise Funds - Nonmajor			Total
	Food Service	CASPER	Morning Star	Child Study Team	Enterprise Funds - Nonmajor	Total Enterprise Funds
OPERATING REVENUES						
Charges for services:						
Sales - reimbursable programs	\$ 506,554	-	-	-	-	\$ 506,554
Sales - non-reimbursable programs	395,252	-	-	-	-	395,252
Tuition fees	-	3,647,624	273,239	-	273,239	3,920,863
Total operating revenues	<u>901,806</u>	<u>3,647,624</u>	<u>273,239</u>	<u>-</u>	<u>273,239</u>	<u>4,822,669</u>
OPERATING EXPENSES						
Cost of sales - reimbursable programs	7,143,571	-	-	-	-	7,143,571
Cost of sales - non-reimbursable programs	206,908	-	-	-	-	206,908
Salaries and wages	4,857,611	2,742,623	193,259	-	193,259	7,793,493
Employee benefits	1,398,805	67,446	-	-	-	1,466,251
Professional and technical services	235,225	-	-	-	-	235,225
Other services	73,039	-	-	-	-	73,039
Supplies and materials	53,443	171,008	-	-	-	224,451
Depreciation expense	92,455	-	-	-	-	92,455
Total operating expenses	<u>14,061,057</u>	<u>2,981,077</u>	<u>193,259</u>	<u>-</u>	<u>193,259</u>	<u>17,235,393</u>
Operating (loss) income	<u>(13,159,251)</u>	<u>666,547</u>	<u>79,980</u>	<u>-</u>	<u>79,980</u>	<u>(12,412,724)</u>

JERSEY CITY PUBLIC SCHOOLS
Enterprise Fund
Statement of Revenues, Expenses and Changes in Net Position
for the Fiscal Year Ended June 30, 2018

	Enterprise Funds - Major		Enterprise Funds - Nonmajor			Total Enterprise Funds
	Food Service	CASPER	Morning Star	Child Study Team	Enterprise Funds - Nonmajor	
NONOPERATING REVENUES						
State sources:						
State school lunch program	\$ 118,688	\$ -	\$ -	\$ -	\$ -	\$ 118,688
Federal sources:						
School breakfast program	4,798,617	-	-	-	-	4,798,617
National school lunch program	6,537,392	-	-	-	-	6,537,392
National school snack program	213,962	-	-	-	-	213,962
Health Hunger-Free Kids Act	130,428	-	-	-	-	130,428
Commodity Supplemental Food Program	870,089	-	-	-	-	870,089
Fruits and vegetables	206,275	-	-	-	-	206,275
Healthier US School Challenge Grant	263,689	-	-	-	-	263,689
Total nonoperating revenues	<u>13,139,140</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>13,139,140</u>
(Loss) income before special item	(20,111)	666,547	79,980	-	79,980	726,416
Special item - adjustment per capital assets valuation	<u>(25,086)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(25,086)</u>
Change in net position	(45,197)	666,547	79,980	-	79,980	701,330
Net position, July 1	1,896,794	729,772	30,720	27,822	58,542	2,685,108
Net position, June 30	<u>\$ 1,851,597</u>	<u>\$ 1,396,319</u>	<u>\$ 110,700</u>	<u>\$ 27,822</u>	<u>\$ 138,522</u>	<u>\$ 3,386,438</u>

JERSEY CITY PUBLIC SCHOOLS
Enterprise Fund
Statement of Cash Flows
for the Fiscal Year Ended June 30, 2018

	<u>Enterprise Funds - Major</u>			<u>Enterprise Funds - Nonmajor</u>			<u>Total</u>
	<u>Food Service</u>	<u>CASPER</u>	<u>Morning Star</u>	<u>Child Study Team</u>	<u>Enterprise Funds - Nonmajor</u>	<u>Total Enterprise Funds</u>	<u>Total Enterprise Funds</u>
Cash flows from operating activities:							
Receipts from customers	\$ 873,128	\$ 3,613,980	\$ 271,485	\$ -	\$ 271,485	\$ 4,758,593	
Payments to employees for salaries and benefits	(6,257,655)	(2,874,437)	(215,111)	-	(215,111)	(9,347,203)	
Payments to suppliers for goods and services	(6,358,694)	(1,924,451)	265,714	-	265,714	(8,017,431)	
Net cash (used) by operating activities	<u>(11,743,221)</u>	<u>(1,184,908)</u>	<u>322,088</u>	<u>-</u>	<u>322,088</u>	<u>(12,606,041)</u>	
Cash flows from non-capital financing activities:							
Cash received from state sources	131,705	-	-	-	-	131,705	
Cash received from federal sources	12,082,503	-	-	-	-	12,082,503	
Net cash provided by non-capital financing activities	<u>12,214,208</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>12,214,208</u>	
Net increase (decrease) in cash and cash equivalents	470,987	(1,184,908)	322,088	-	322,088	(391,833)	
Cash and cash equivalents, July 1	-	2,691,677	-	27,822	27,822	2,719,499	
Cash and cash equivalents, June 30	<u>\$ 470,987</u>	<u>\$ 1,506,769</u>	<u>\$ 322,088</u>	<u>\$ 27,822</u>	<u>\$ 349,910</u>	<u>\$ 2,327,666</u>	

JERSEY CITY PUBLIC SCHOOLS
Enterprise Fund
Statement of Cash Flows
for the Fiscal Year Ended June 30, 2018

	Enterprise Funds - Major		Enterprise Funds - Nonmajor			Total Enterprise Funds
	Food Service	CASPER	Morning Star	Child Study Team	- Nonmajor	
	\$ (13,159,251)	\$ 666,547	\$ 79,980	\$ -	\$ 79,980	\$ (12,412,724)
Reconciliation of operating income (loss) income to net cash (used)by operating activities:						
Operating (loss) income						
Adjustment to reconcile operating (loss) income to net cash (used) provided by operating activities:						
Depreciation	92,455	-	-	-	-	92,455
Food distribution program	870,089	-	-	-	-	870,089
(Increase) decrease in interfund receivable	-	(281)	69,763	-	69,763	69,482
Decrease in local intergovernmental receivable	-	(33,644)	-	-	-	(33,644)
(Increase) in accounts receivable	(21,873)	-	(1,754)	-	(1,754)	(23,627)
(Increase) in inventories	(7,590)	-	-	-	-	(7,590)
Increase (decrease) in interfund payable	490,993	(1,753,162)	195,951	-	195,951	(1,066,218)
Increase (decrease) in accrued salaries	12,926	(64,368)	(21,852)	-	(21,852)	(73,294)
(Decrease) in unearned revenue	(6,805)	-	-	-	-	(6,805)
(Decrease) in compensated absences	(14,165)	-	-	-	-	(14,165)
Total adjustments	1,416,030	(1,851,455)	242,108	-	242,108	(193,317)
Net cash (used) provided by operating activities	\$ (11,743,221)	\$ (1,184,908)	\$ 322,088	\$ -	\$ 322,088	\$ (12,606,041)
Noncash capital financing activities:						
Food distribution program	\$ 870,089	\$ -	\$ -	\$ -	\$ -	\$ 870,089

JERSEY CITY PUBLIC SCHOOLS
Internal Service Fund
Statement of Net Position
June 30, 2018

	Self- Insurance	Regional Day School	Total
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 12,385,593	\$ -	\$ 12,385,593
Intergovernmental receivable:			
Local	-	1,595,169	1,595,169
Total current assets	<u>12,385,593</u>	<u>1,595,169</u>	<u>13,980,762</u>
Capital assets:			
Machinery and equipment	-	215,438	215,438
Less: accumulated depreciation	-	(167,237)	(167,237)
Total capital assets	<u>-</u>	<u>48,201</u>	<u>48,201</u>
Total assets	<u>12,385,593</u>	<u>1,643,370</u>	<u>14,028,963</u>
LIABILITIES			
Current liabilities:			
Interfund payable	-	1,021,667	1,021,667
Accrued liability for insurance claims	12,385,593	-	12,385,593
Total current liabilities	<u>12,385,593</u>	<u>1,021,667</u>	<u>13,407,260</u>
Total liabilities	<u>12,385,593</u>	<u>1,021,667</u>	<u>13,407,260</u>
NET POSITION			
Net investment in capital assets	-	48,201	48,201
Unrestricted	-	573,502	573,502
Total net position	<u>\$ -</u>	<u>\$ 621,703</u>	<u>\$ 621,703</u>

JERSEY CITY PUBLIC SCHOOLS
Internal Service Fund
Statement of Revenues, Expenses and Changes in Net Position
for the Fiscal Year Ended June 30, 2018

	Self- Insurance	Regional Day School	Total
OPERATING REVENUES			
Charges for services:			
Insurance proceeds	\$ 1,590,026	\$ -	\$ 1,590,026
Tuition fees	-	5,026,242	5,026,242
Miscellaneous	-	719,971	719,971
Total operating revenues	<u>1,590,026</u>	<u>5,746,213</u>	<u>7,336,239</u>
OPERATING EXPENSES			
Insurance claims	1,590,026	-	1,590,026
Salaries and wages	-	4,536,957	4,536,957
Employee benefits	-	1,591,253	1,591,253
Rentals	-	83,270	83,270
Supplies and materials	-	46,611	46,611
Professional and technical services	-	27,319	27,319
Other services	-	18,721	18,721
Depreciation expense	-	14,089	14,089
Total operating expenses	<u>1,590,026</u>	<u>6,318,220</u>	<u>7,908,246</u>
Operating (loss)	<u>-</u>	<u>(572,007)</u>	<u>(572,007)</u>
Change in net position	-	(572,007)	(572,007)
Total net position, July 1	-	1,193,710	1,193,710
Total net position, June 30	<u>\$ -</u>	<u>\$ 621,703</u>	<u>\$ 621,703</u>

JERSEY CITY PUBLIC SCHOOLS
Internal Service Fund
Statement of Cash Flows
for the Fiscal Year Ended June 30, 2018

	<u>Self- Insurance</u>	<u>Regional Day School</u>	<u>Total</u>
Cash flows from operating activities:			
Receipts from customers	\$ -	\$ 3,487,302	\$ 3,487,302
Other Receipts	1,590,026	719,971	2,309,997
Payments to employees for salaries and benefits		(6,141,183)	(6,141,183)
Payments to suppliers for goods and services		<u>(175,921)</u>	<u>(175,921)</u>
Net cash used by operating activities	<u>1,590,026</u>	<u>(2,109,831)</u>	<u>(519,805)</u>
Net decrease in cash and cash equivalents	1,590,026	(2,109,831)	(519,805)
Cash and cash equivalents, July 1	<u>10,795,567</u>	<u>2,109,831</u>	<u>12,905,398</u>
Cash and cash equivalents, June 30	<u>\$ 12,385,593</u>	<u>\$ -</u>	<u>\$ 12,385,593</u>
Reconciliation of operating loss to net cash used by operating activities:			
Operating loss	<u>\$ -</u>	<u>\$ (572,007)</u>	<u>(572,007)</u>
Adjustment to reconcile operating loss to net cash used by operating activities:			
Depreciation	-	14,089	14,089
(Increase) in local intergovernmental receivable	-	(1,285,742)	(1,285,742)
(Decrease) increase in interfund payable	-	(253,198)	(253,198)
(Decrease) in accrued salaries	-	(12,973)	(12,973)
Increase in accrued liability for insurance claims	1,590,026	-	1,590,026
Total adjustments	<u>1,590,026</u>	<u>(1,537,824)</u>	<u>52,202</u>
Net cash used by operating activities	<u>\$ 1,590,026</u>	<u>\$ (2,109,831)</u>	<u>\$ (519,805)</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.

Payroll Agency Fund - This agency fund is used to account for the payroll transactions of the school district.

Board Activity Agency Fund - Is used to account for assets held by the school district as an agent for individuals, private organizations, other governments and/or other funds.

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, 2018

	Trust Funds		Agency Funds		Total Agency Fund
	Private Purpose Scholarship	Unemployment Compensation Insurance	Student Activity	Payroll	
ASSETS					
Cash and cash equivalents	\$ 598,097	\$ 1,162,532	\$ 505,162	\$ 44,812,942	\$ 45,318,104
Total assets	<u>598,097</u>	<u>1,162,532</u>	<u>505,162</u>	<u>44,812,942</u>	<u>45,318,104</u>
LIABILITIES					
Liabilities:					
Accounts payable	-	237,389	-	-	-
Payroll deductions and withholdings payable	-	-	-	2,658,696	2,658,696
Summer escrow payroll payable	-	-	-	42,154,246	42,154,246
Due to student groups	-	-	505,162	-	505,162
Total liabilities	<u>-</u>	<u>237,389</u>	<u>505,162</u>	<u>44,812,942</u>	<u>45,318,104</u>
NET POSITION					
Reserved for scholarships	598,097	-			598,097
Held in trust for unemployment claims	-	925,143			925,143
Total net position	<u>\$ 598,097</u>	<u>\$ 925,143</u>			<u>\$ 1,523,240</u>

JERSEY CITY PUBLIC SCHOOLS
Trust Funds
Combining Statement of Changes in Fiduciary Net Position
for the Fiscal Year Ended June 30, 2018

	Trust Funds		
	Private Purpose Scholarship	Unemployment Compensation Insurance	Total Trust Fund
ADDITIONS			
Plan member contributions	\$ -	\$ 711,038	\$ 711,038
Fundraising donation	27,720	-	27,720
Total additions	<u>27,720</u>	<u>711,038</u>	<u>738,758</u>
DEDUCTIONS			
Scholarships awarded	21,800	-	21,800
Unemployment claims	-	735,672	735,672
Total deductions	<u>21,800</u>	<u>735,672</u>	<u>757,472</u>
Changes in net assets	5,920	(24,634)	(18,714)
Net position, July 1	592,177	949,777	1,541,954
Net position, June 30	<u>\$ 598,097</u>	<u>\$ 925,143</u>	<u>\$ 1,523,240</u>

JERSEY CITY PUBLIC SCHOOLS
Student Activity Agency Fund
Statement of Cash Receipts and Cash Disbursements
for the Fiscal Year Ended June 30, 2018

	<u>Balance, June 30, 2017</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Balance, June 30, 2018</u>
ELEMENTARY SCHOOLS				
Public School				
Number 3	\$ 6,516	\$ 64,657	\$ 64,322	\$ 6,851
Number 5	6,673	20,709	21,054	6,329
Number 6	8,328	23,674	25,154	6,848
Number 8	5,271	12,098	15,087	2,282
Number 11	11,269	17,382	21,758	6,892
Number 12	1,215	5,483	5,030	1,668
Number 14	2,074	892	-	2,966
Number 15	7,587	5,425	10,525	2,487
Number 16	6,502	28,018	19,922	14,598
Number 17	5,485	26,623	30,170	1,938
Number 20	11,936	12,309	17,181	7,064
Number 22	976	12,176	10,042	3,110
Number 23	2,753	5,266	5,538	2,481
Number 24	566	33,741	16,192	18,115
Number 25	2,910	13,487	15,319	1,078
Number 26	-	11,120	9,110	2,010
Number 27	5,717	69,276	73,602	1,390
Number 28	25,427	34,321	36,422	23,326
Number 29	2,177	8,150	8,196	2,132
Number 30	9,101	17,650	16,473	10,279
Number 31	460	5,527	5,987	-
Number 33	487	9,983	10,148	322
Number 34	1,389	7,555	8,379	565
Number 37	13,285	103,610	94,183	22,711
Number 38	1,421	36,142	33,677	3,886
Number 39	1,204	6,565	6,940	828
Number 41	3,535	10,897	12,600	1,833
	<u>144,266</u>	<u>602,734</u>	<u>593,011</u>	<u>153,989</u>
Total elementary schools				
MIDDLE SCHOOLS				
Academy	2,525	23,168	23,916	1,777
Number 4	6,690	24,328	28,773	2,245
Number 7	3,176	47,404	45,783	4,797
Number 40	1,027	6,518	6,776	769
	<u>13,417</u>	<u>101,418</u>	<u>105,248</u>	<u>9,588</u>
Total middle schools				
SENIOR HIGH SCHOOLS				
McNair Academic	109,814	84,082	100,629	93,267
William L. Dickinson	109,534	114,043	121,721	101,855
James J. Ferris	42,207	67,151	53,089	56,269
Lincoln	25,733	76,526	62,593	39,665
Liberty	7,449	15,789	14,495	8,743
Henry Synder	11,714	73,846	76,498	9,062
Innovation School	8,601	38,170	30,005	16,766
Infinity Institute	12,098	31,729	33,353	10,474
	<u>327,150</u>	<u>501,335</u>	<u>492,385</u>	<u>336,101</u>
Total senior high school				

JERSEY CITY PUBLIC SCHOOLS
Student Activity Agency Fund
Statement of Cash Receipts and Cash Disbursements
for the Fiscal Year Ended June 30, 2018

	<u>Balance, June 30, 2017</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Balance, June 30, 2018</u>
ATHLETIC				
Combined Athletic Account	\$ -	\$ 227,757	\$ 227,757	\$ -
Total athletic	<u>-</u>	<u>227,757</u>	<u>227,757</u>	<u>-</u>
OTHER				
Early Child Care	1,887	9,619	7,762	3,744
Regional Day School	1,173	6,050	5,812	1,411
Bright Street Academy	95	1,159	924	330
Total pre-school	<u>3,155</u>	<u>16,827</u>	<u>14,498</u>	<u>5,485</u>
Total all schools	<u>\$ 487,988</u>	<u>\$ 1,450,072</u>	<u>\$ 1,432,898</u>	<u>\$ 505,162</u>

JERSEY CITY PUBLIC SCHOOLS
Fiduciary Funds
Statement of Cash Receipts and Cash Disbursements
for the Fiscal Year Ended June 30, 2018

	<u>Balance, June 30, 2017</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Balance, June 30, 2018</u>
PAYROLL AGENCY FUND				
Payroll deductions and withholdings payable	\$ 3,104,424	\$ 290,493,721	\$ 290,939,449	\$ 2,658,696
Summer escrow payroll payable	43,372,143	84,190,937	85,408,834	42,154,246
Interfund payable	<u>1,336,500</u>	<u>411,044</u>	<u>1,747,544</u>	<u>-</u>
Total payroll agency fund	<u>\$ 47,813,067</u>	<u>\$ 375,095,702</u>	<u>\$ 378,095,827</u>	<u>\$ 44,812,942</u>

STATISTICA SECTION
(Unaudited)

JERSEY CITY PUBLIC SCHOOLS

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

<u>CONTENTS:</u>	<u>Page</u>
<p>Financial Trends These schedules contain trend information to help the reader understand how the district's financial performance and well being have changed over time.</p>	296 - 301
<p>Revenue Capacity These schedules contain information to help the reader assess the district's most significant local revenue source, the property tax.</p>	302 - 305
<p>Debt Capacity These schedules present information to help the reader assess the affordability of the district's current levels of outstanding debt and the district's ability to issue additional debt in the future.</p>	306 - 309
<p>Demographic and Economic Information These schedules offer demographic and economic indicators to help the reader understand the environment within which the district's financial activities take place.</p>	310 - 311
<p>Operating Information These schedules contain service and infrastructure data to help the reader understand how the information in the district's financial report relates to the services the district provides and the activities it performs.</p>	312 - 318

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 POSITION BY COMPONENT
LAST TEN FISCAL YEARS
(UNAUDITED)
(accrual basis of accounting)

	for the Fiscal Year ended June 30,									
	2009	2010	2011	2012	2013 ⁽¹⁾	2014	2015 ⁽²⁾	2016	2017	2018
			(as restated)	(as restated)	(as restated)					
Governmental activities										
Invested in capital assets, net of related debt	\$ 424,886,142	\$ 418,719,001	\$ 405,796,278	\$ 319,354,987	\$ 318,243,162	\$ 307,633,917	\$ 326,536,924	\$ 355,272,955	\$ 372,170,067	\$ 258,555,911
Restricted	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	5,093,837
Unrestricted	(41,106,056)	(52,420,656)	(42,900,087)	(27,691,907)	(32,635,951)	(36,996,502)	(246,083,623)	(265,402,648)	(258,418,388)	(261,366,356)
Total governmental activities net position	\$ 384,780,087	\$ 366,298,346	\$ 368,964,366	\$ 310,183,392	\$ 314,283,621	\$ 296,333,852	\$ 126,166,323	\$ 142,572,485	\$ 137,167,743	\$ 2,283,392
Business-type activities										
Invested in capital assets, net of related debt	\$ 573,529	\$ 525,984	\$ 447,590	\$ 1,628,298	\$ 1,485,341	\$ 1,352,723	\$ 1,152,229	\$ 1,103,826	\$ 1,004,757	\$ 887,216
Unrestricted	1,779,935	1,564,345	963,499	449,892	1,112,641	949,524	1,541,447	2,301,643	1,680,351	2,499,222
Total business-type activities net position	\$ 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	\$ 3,386,438
Government-wide										
Net investment in capital assets	\$ 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	\$ 259,443,127
Restricted	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	5,093,837
Unrestricted	(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)	(258,867,134)
Total government-wide net position	\$ 387,133,551	\$ 368,388,675	\$ 370,375,455	\$ 312,261,382	\$ 316,881,603	\$ 298,636,099	\$ 128,859,999	\$ 145,977,954	\$ 140,201,851	\$ 5,669,850

Source: District Records

Note: (1) GASB 65 was implemented in the 2013 fiscal year, which required the reclassification of balances previously reported as net assets to net position.
 (2) GASB 68 was implemented during the 2015 fiscal year, which required the restatement of beginning net position in the amount of \$204,248,657. The amount is not reflected in the June 30, 2014 net position, above.

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

	for the Fiscal Year ended June 30,									
	2009	2010 ⁽¹⁾	2011 (as restated)	2012 (as restated)	2013 ⁽²⁾	2014	2015 ⁽³⁾	2016	2017	2018 ⁽⁴⁾
Expenses										
Governmental activities										
Instruction										
Regular	\$ 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	\$ 327,754,684
Special education	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	110,641,983
Other special instruction	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	25,441,834
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	5,330,949	5,368,147
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	19,538,228
Student & instruction related services	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	140,682,963
General administration	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	35,686,684
School administrative services	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	14,388,243
Central services	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	11,652,842
Administrative information technology	-	2,271,129	3,008,070	4,505,697	3,721,926	3,683,498	3,798,923	4,530,510	4,365,335	4,893,813
Plant operations and maintenance	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	71,175,170
Pupil transportation	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	40,473,528
Special schools	-	2,185,517	858,344	600,601	-	1,073,046	1,297,251	1,786,841	2,571,530	2,806,996
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	58,737,756
Interest on long-term debt	78,565	102,016	151,711	125,044	85,158	44,483	19,524	2,176	-	-
Total governmental activities expenses	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	869,242,771
Business-type activity:										
Food service	11,017,058	11,494,176	11,362,256	11,120,782	11,759,988	14,454,669	14,470,823	14,484,279	14,591,064	14,061,057
CASPER program	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	2,981,077
SES	-	-	-	815,280	1,326,610	45,501	-	-	-	-
Other nonmajor	1,285,102	1,392,601	1,421,703	145,276	313,444	262,222	175,920	212,990	239,757	193,259
Total business-type activities expense	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	17,235,935
Total government-wide expenses	658,858,183	683,392,867	657,449,816	682,396,406	701,697,108	724,921,954	764,870,703	807,067,368	866,262,633	886,478,164
Program Revenues										
Governmental activities:										
Charges for services	\$ 55,350	\$ 6,022,264	\$ 8,589	\$ 580,629	\$ 145,612	\$ -	\$ 680,227	\$ -	\$ -	\$ -
Operating grants and contributions	152,255,789	492,506,396	105,360,804	103,171,425	98,697,649	99,873,788	96,277,609	94,245,794	94,636,292	92,663,739
Capital grants and contributions	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	2,492,003
Total governmental activities program revenues	161,710,305	503,456,202	106,084,994	107,105,646	102,665,755	107,403,490	123,631,082	123,859,528	115,484,539	95,153,742
Business-type activities:										
Charges for services	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	901,806
Food service	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	3,647,624
CASPER program	-	-	-	903,182	1,261,621	-	-	-	-	-
SES	-	-	-	58,172	340,749	207,385	101,524	237,478	268,047	273,239
Other nonmajor	1,164,217	1,258,511	1,095,095	943,333	1,034,704	12,293,276	13,653,299	13,383,548	13,339,140	13,383,548
Operating grants and contributions	9,353,782	9,812,738	9,524,377	9,433,737	10,349,704	12,293,276	18,076,295	18,076,295	18,066,536	17,961,809
Total business-type activities program revenues	15,391,519	15,680,037	15,234,389	14,779,190	16,482,454	17,212,025	18,017,931	18,076,295	18,066,536	17,961,809
Total government-wide program revenues	177,101,824	519,136,239	121,319,383	121,884,836	119,148,209	124,615,515	141,649,013	142,535,823	133,551,075	113,117,551
Net (Expense)/Revenue										
Governmental activities	\$ (481,529,631)	\$ (163,928,572)	\$ (535,444,367)	\$ (560,007,582)	\$ (583,063,855)	\$ (600,009,308)	\$ (623,491,648)	\$ (665,213,402)	\$ (731,991,199)	\$ (774,087,029)
Business-type activities	(226,728)	(328,036)	(686,066)	(503,988)	514,956	(297,131)	269,958	681,857	(720,361)	726,416
Total government-wide net expense	\$(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)	\$(773,360,613)

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

	for the Fiscal Year ended June 30,									
	2009	2010 ⁽¹⁾	2011 (as restated)	2012 (as restated)	2013 ⁽²⁾	2014	2015 ⁽³⁾	2016	2017	2018 ⁽⁴⁾
General Revenues and Other Changes in Net Position										
Governmental activities:										
Property taxes levied for general purposes, net	\$ 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	\$ 116,692,448
Unrestricted grants and contributions	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	625,417,415
Loss on disposal of capital assets	(271,209)	(184,200)	-	-	-	-	-	-	-	-
Investment earnings	746,600	227,973	186,157	217,660	189,687	55,860	117,392	223,235	136,648	280,941
Miscellaneous income	4,593,237	3,884,723	1,486,113	4,264,961	4,261,786	3,629,084	5,828,597	3,802,797	3,353,785	3,145,023
Transfers	-	-	-	-	-	-	(231,416)	(29,936)	-	-
Special items	-	-	-	-	-	-	4,681,206	-	-	(106,682,149)
Total governmental activities	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	638,853,678
Business-type activities:										
Investment earnings	15,632	6,372	6,826	6,309	4,836	1,396	490	-	-	-
Miscellaneous income	-	83,752	-	-	-	-	(110,435)	-	-	(25,086)
Loss on disposal of capital assets	-	(25,223)	-	-	-	-	231,416	29,936	-	-
Transfers	-	-	-	-	-	-	121,471	29,936	-	-
Total business-type activities	15,632	64,901	(18,260)	6,309	4,836	1,396	121,471	29,936	-	(25,086)
Total government-wide	\$ 457,239,914	\$ 145,511,732	\$ 538,092,127	\$ 586,183,444	\$ 587,168,930	\$ 582,060,935	\$ 657,694,247	\$ 681,650,500	\$ 726,935,457	\$ 638,828,592
Change in Net Position										
Governmental activities	\$ (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)	\$ (135,233,351)
Business-type activities	(211,096)	(263,135)	(704,326)	(497,679)	519,792	(295,735)	391,429	711,793	(720,361)	701,330
Total government-wide	\$ (24,516,445)	\$ (18,744,876)	\$ 1,961,694	\$ 25,671,874	\$ 4,620,031	\$ (18,245,504)	\$ 34,472,557	\$ 17,118,955	\$ (5,776,103)	\$ (134,532,021)

Source: District Records

Note: (1) 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.

(2) GASB 65 was implemented in the 2013 fiscal year, which required the reclassification of balances previously reported as net assets to net position.

(3) GASB 68 was implemented in the 2015 fiscal year where additional on-behalf TPAF pension expense and offsetting contribution is reported.

(4) GASB 75 was implemented in the 2018 fiscal year, where additional on-behalf OPEB expense and offsetting contribution is reported.

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

	for the Fiscal Year ended June 30,									
	2009	2010	2011 ⁽¹⁾ (as restated)	2012	2013	2014	2015	2016	2017	2018
General Fund										
Reserved	\$ 13,532,275	\$ 2,502,845								
Unreserved (Deficit)	(18,166,648)	(12,499,994)	\$ 4,167,108	\$ 17,824,366	\$ 28,134,577	\$ 25,660,057	\$ 44,394,930	\$ 52,101,838	\$ 23,660,438	\$ 5,061,636
Restricted			24,563,512	13,286,197	4,200,097	1,743,946	705,493	-	33,506,903	36,890,427
Assigned			(28,071,154)	-	-	-	-	(14,686,077)	(29,400,725)	(28,804,794)
Unassigned			659,466	31,110,563	32,334,674	27,404,003	45,100,423	37,415,761	27,766,616	13,147,269
Total general fund	<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>	<u>\$ 13,147,269</u>
All Other Governmental Funds										
Reserved	\$ 278,932	\$ -								
Unreserved (Deficit)	(1,737,571)	(6,653,343)	695,946	695,946	541,833	36,380	1,318,092	800,340	104,626	32,201
Restricted			(5,145,114)	(6,029,277)	(6,127,054)	(6,320,368)	(6,480,848)	(6,749,915)	(6,844,312)	(6,674,493)
Unassigned			(4,449,168)	(5,333,331)	(5,585,221)	(6,283,988)	(5,162,756)	(5,949,575)	(6,739,686)	(6,642,292)
Total all other governmental funds	<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>	<u>\$ (6,642,292)</u>

Source: District Records

Note: (1) 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)

	for the Fiscal Year ended June 30,									
	2009	2010 ⁽¹⁾	2011	2012	2013	2014	2015	2016	2017	2018
Revenues										
Local tax levy	\$ 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	\$ 116,692,448
Tuition charges	55,350	49,529	71,587	150,883	89,169	122,200	331,209	242,930	199,739	95,377
Interest earnings	746,600	227,973	186,157	217,660	189,687	55,860	232,235	223,235	136,648	280,941
Miscellaneous	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	3,049,646
State sources	493,608,046	456,589,867	491,775,226	526,136,382	542,800,638	541,106,716	567,358,758	579,354,174	579,025,537	565,909,859
Federal sources	33,078,379	89,350,357	48,133,866	57,618,509	35,671,412	36,199,581	32,439,716	29,377,311	29,210,023	28,052,338
Total revenue	618,049,807	642,726,899	644,258,379	692,853,035	689,773,396	689,585,229	716,309,100	725,494,508	726,130,354	714,080,609
Expenditures										
Instruction										
Regular	272,415,914	193,842,234	194,978,050	199,342,249	202,923,844	201,644,701	194,931,459	191,388,353	194,665,255	191,062,444
Special	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	58,513,046
Other special instruction	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	13,108,086
School-sponsored/other instructional	4,365,428	4,735,838	2,617,715	2,984,175	3,286,625	3,557,297	3,480,615	3,702,255	4,039,356	3,743,825
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	19,176,796
Student & instruction related services	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	110,527,366
General administration	10,332,446	9,978,806	10,327,220	9,321,555	9,137,917	8,646,584	9,939,927	10,657,653	10,076,554	9,736,995
School administration	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	19,858,950
Central services	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	8,182,940
Administrative information technology	-	2,261,905	2,516,508	3,278,911	3,140,353	2,982,230	2,855,842	3,364,939	3,570,457	3,623,598
Operations and maintenance	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	66,937,901
Student transportation	14,865,252	15,285,008	12,619,166	16,471,410	14,577,283	14,029,546	16,385,726	16,742,642	17,576,590	19,053,182
Employee benefits	-	80,524,131	89,139,343	101,174,483	112,657,407	107,957,100	104,254,066	122,131,489	126,394,073	143,028,905
Special schools	-	2,173,549	666,138	456,519	281,687	786,158	828,632	792,345	839,110	746,344
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	58,737,756
Capital outlay	13,590,254	8,676,318	5,191,828	3,353,592	3,976,607	8,035,155	26,848,581	30,129,578	21,543,961	2,564,428
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	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	728,609,562
Excess (Deficiency) of revenues over (under) expenditures	(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)	(14,521,953)
Other Financing sources (uses)										
Capital lease (Non-budgeted)	3,600,000	-	3,000,000	-	-	-	-	-	-	-
Transfers in	1,500,000	1,158,452	-	9,290,043	4,630,474	4,600,430	4,358,334	6,833,303	5,322,608	7,741,198
Transfers out	(1,500,000)	(1,158,452)	-	(9,290,043)	(4,630,474)	(4,600,430)	(4,389,750)	(6,863,239)	(5,322,608)	(7,741,198)
Total other financing sources (uses)	3,600,000	-	3,000,000	-	-	-	(231,416)	(29,936)	-	-
Special Item of Revenue	-	-	-	-	-	-	4,681,206	-	-	-
Net change in fund balances	\$ (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)	\$ (14,521,953)
Debt service as a percentage of noncapital expenditures	0.05%	0.00%	0.00%	0.00%	0.00%	0.20%	0.00%	0.00%	0.00%	0.00%

Source: District Records (GAAP Basis)

Note: Noncapital expenditures are total expenditures less capital outlay.

- (1) 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.
 - Under the modified accrual basis, debt service 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	for the Fiscal Year ended June 30,									
	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Tuition	\$ 95,377	\$ 199,739	\$ 242,930	\$ 331,209	\$ 122,200	\$ 89,169	\$ 150,883	\$ 71,587	\$ 49,529	\$ 55,350
Interest on investments	280,941	136,648	223,235	117,326	55,710	189,359	217,184	186,157	226,955	744,122
Refund of PY Expenditures	128,106	337,217	136,792	582,137	29,733	230,625	579,907	29,885	42,066	2,930,762
Transportation	1,282,644	1,864,683	1,431,408	775,226	1,310,159	1,032,387	1,199,161	1,069,870	992,237	-
Miscellaneous	1,638,896	952,146	2,234,598	3,014,187	2,289,192	2,998,774	2,485,893	386,338	2,376,159	1,458,970
Total	\$ 3,425,964	\$ 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

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
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 ⁽¹⁾	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
2018 ⁽²⁾	3,024,724,400	16,041,947,110	9,015,134,600	2,446,179,600	3,768,484,100	34,296,469,810	64,343,216	34,360,813,026	31,640,960,959	0.360

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

Note: (1) 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.

(2) The City of Jersey City performed a revaluation for the calendar year 2018, where values were adjusted to market.

**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	
2009	1.507	2.858	1.470	5.835
2010 ⁽¹⁾	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
2018 ⁽²⁾	0.360	0.718	0.410	1.488

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

Note: (1) 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.

(2) The City of Jersey City performed a revaluation for the calendar year 2018, where values were adjusted to market.

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

Taxpayers	2018			2009		
	Taxable Assessed Value	Rank [Optional]	% of Total District Net Assessed Value	Taxable Assessed Value	Rank (Optional)	% of Total District Net Assessed Value
Newport Centre	\$ 451,468,600	1	1.31%			
M-C Plaza II & III, LLC	411,549,200	2	1.20%			
101 Hudson Realty LLC	387,914,500	3	1.13%			
MEPT Newport Tower, LLC - Atlas Group	300,772,000	4	0.88%			
Newport Centre, LLC	266,281,400	5	0.77%			
John Hancock Life Ins. -JHUSA	253,311,300	6	0.74%			
Cali Harbor So. Pier	180,020,000	7	0.52%			
Wells REIT II - Int'l Financial Tower	178,640,000	8	0.52%	\$ 48,467,300	3	0.82%
Grove Point U.R., LLC	201,830,000	9	0.59%			
PKG Associates	175,094,500	10	0.51%			
RREEP America REIT				37,678,100	5	0.63%
Mack Cali				208,444,000	1	3.51%
Newport Develop. Co.				177,572,050	2	2.99%
BBV US R.E. Fund				47,242,300	4	0.79%
Evergreen America Corp.				36,368,100	6	0.61%
Public Service Electric and Gas				25,634,000	7	0.43%
Hudson Mall				22,870,300	8	0.38%
Liberty National/New Liberty				22,725,000	9	0.38%
Verizon				21,851,746	10	0.37%
Total	\$ 2,806,881,500		8.17%	\$ 648,852,896		10.90%

Source: Municipal Tax Assessor

Note: (1) 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.

(2) The City of Jersey City performed a revaluation for the calendar year 2018, where values were adjusted to market.

**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	
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%	-
2018	116,692,448	116,692,448	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 <u>Capital Leases</u>	<u>Total District</u>	Percentage of Personal Income	<u>Per Capita</u>
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%	-
2018	-	-	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		
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%	97
2018	20,010,000	-	20,010,000	0.32%	(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, 2018
(UNAUDITED)**

	Debt <u>Outstanding</u>	Estimated Percentage <u>Applicable ^a</u>	Estimated Share of Direct and <u>Overlapping Debt</u>
Gross Direct Debt of School District (City Issued)	\$ 20,010,000	100.00%	\$ 20,010,000
Gross Overlapping Debt of School District:			
City of Jersey City	390,057,779	100.00%	390,057,779
Jersey City Municipal Utilities Authority	150,221,941	100.00%	150,221,941
Hudson County General Obligation Debt	1,085,821,880	36.03%	391,221,623
Subtotal, overlapping debt			<u>931,501,343</u>
Total Direct and Overlapping Debt			<u>\$ 951,511,343</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)**

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018														
Debt limit	\$ 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	\$ 2,019,385,811														
Total Net Debt applicable to limit	<u>106,961,026</u>	<u>95,876,026</u>	<u>90,536,026</u>	<u>78,788,131</u>	<u>68,289,619</u>	<u>57,981,027</u>	<u>53,346,027</u>	<u>35,740,000</u>	<u>26,340,000</u>	<u>20,010,000</u>														
Legal debt margin	<u>\$ 1,618,424,388</u>	<u>\$ 1,694,349,690</u>	<u>\$ 1,650,304,937</u>	<u>\$ 1,621,907,809</u>	<u>\$ 1,431,810,670</u>	<u>\$ 1,404,558,315</u>	<u>\$ 1,438,476,167</u>	<u>\$ 1,561,657,617</u>	<u>\$ 1,761,148,165</u>	<u>\$ 1,999,375,811</u>														
		6.20%	5.36%	4.63%	4.55%	3.96%	3.58%	2.24%	1.47%	0.99%														
Average equalized valuation of taxable property \$ 25,242,322,640																								
School borrowing margin (4% of \$25,242,322,640) 2,019,385,811																								
Bonded school debt as of June 30, 2018 20,010,000																								
School borrowing margin available \$ 1,999,375,811																								
<table border="0" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:35%;"></td> <td style="width:10%; text-align:center;">2015</td> <td style="width:10%; text-align:center;">2016</td> <td style="width:10%; text-align:center;">2017</td> <td colspan="2" style="width:20%;"></td> <td style="width:10%; text-align:center;">2018</td> </tr> <tr> <td>Equalized Valuation Basis</td> <td align="right">21,643,490,206</td> <td align="right">25,679,882,705</td> <td align="right">28,403,595,009</td> <td align="right"><u>\$ 75,726,967,920</u></td> <td align="right"><u>\$ 25,242,322,640</u></td> <td align="right">2,019,385,811</td> </tr> </table>												2015	2016	2017			2018	Equalized Valuation Basis	21,643,490,206	25,679,882,705	28,403,595,009	<u>\$ 75,726,967,920</u>	<u>\$ 25,242,322,640</u>	2,019,385,811
	2015	2016	2017			2018																		
Equalized Valuation Basis	21,643,490,206	25,679,882,705	28,403,595,009	<u>\$ 75,726,967,920</u>	<u>\$ 25,242,322,640</u>	2,019,385,811																		

Total net debt applicable to the limit as a % of debt limit

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>
2009	242,503	8,088,930,068	33,356	11.0%
2010	248,623	7,153,380,956	28,772	9.9%
2011	253,983	7,743,941,670	30,490	9.8%
2012	257,884	8,283,234,080	32,120	9.6%
2013	259,729	8,386,389,681	32,289	8.9%
2014	262,327	8,591,471,577	32,751	6.6%
2015	264,290	8,666,333,390	32,791	6.0%
2016	264,152	8,829,544,752	33,426	5.3%
2017	270,753	9,869,759,109	36,453	5.1%
2018	(1)	(1)	(1)	4.6%

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	2018			2009		
	Employees	Rank (Optional)	Percentage of Total Municipal Employment	Employees	Rank (Optional)	Percentage of Total Municipal Employment
Goldman Sachs & Co., Inc.	3,782	1	2.84%	3,000	1	2.84%
Pershing LLC / Mellon Bank	3,700	3	2.78%	2,121	4	2.01%
Hudson County Executive Office	2,800	3	2.10%	2,900	2	2.75%
Jersey City Public Schools	2,494	4	1.87%	2,692	3	2.55%
United States Postal Service	2,200	5	1.65%			
Jersey City Medical Center Inc.	1,942	6	1.46%	1,409	10	1.34%
New Jersey City University	1,663	7	1.25%	1,663	5	1.58%
JP Morgan Chase Bank	1,592	8	1.19%	1,576	6	1.49%
Citigroup Inc.	1,500	9	1.13%	1,500	9	1.42%
ICAP North America, Inc.	1,404	10	1.05%	1,251	11	1.19%
Christ Hospital Health Service	1,200	11	0.90%	1,529	7	1.45%
Deutsche Bank Trust Co. NJ Ltd.	1,200	12	0.90%			
Merrill Lynch & Co., Inc.				1,500	8	1.42%
National Union Fire Insurance				1,200	12	1.14%
	<u>25,477</u>		<u>19.12%</u>	<u>22,341</u>		<u>21.18%</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)**

<u>Function/Program</u>	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Instruction										
Regular	3,085	2,939	2,883	2,559	2,612	2,524	2,583	2,555	2,540	2,555
Other instruction	714	658	652	532	499	501	539	512	509	512
Support Services:										
Student & instruction related services	242	225	206	175	188	182	171	157	156	157
General administration	61	58	62	41	44	45	44	44	44	44
School administrative services	253	245	233	217	222	183	222	219	218	219
Central services	102	103	98	87	90	91	89	87	86	87
Administrative Information Technology	53	73	71	37	40	45	39	42	41	42
Plant operations and maintenance	717	653	622	546	582	548	562	587	584	587
Pupil transportation	39	36	35	34	35	34	31	35	35	35
Other support services	439	424	451	381	409	410	405	405	403	402
Total	5,705	5,414	5,313	4,609	4,721	4,563	4,685	4,643	4,616	4,640

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
					Elementary	Middle School							
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	01:09.0	28,325	27,139	-2.50%	95.81%	
2017	30,560	715,025,649	23,397	1.59%	3,049	01:11.3	01:11.8	01:09.2	28,053	26,854	-0.96%	95.73%	
2018	30,798	726,038,134	23,574	2.36%	3,067	(1)	(1)	(1)	27,675	26,488	-1.35%	95.71%	

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)**

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
District Building										
Elementary										
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	567	589	589	616	641	603	593	626	627	539
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	630	614	614	614	642	620	621	662	663	645
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	857	899	899	836	782	781	781	843	844	609
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	767	782	782	801	772	772	766	776	777	577
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	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	797	783	783	802	858	807	834	865	866	858
Public School Number 12										
Square Feet	86,375	86,375	86,375	86,375	86,375	86,375	86,375	86,375	86,375	86,375
Capacity (students)	487	487	487	487	487	487	487	487	487	487
Enrollment	421	409	409	477	374	323	319	324	324	359
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	415	417	417	380	472	508	544	581	582	358
Public School Number 15										
Square Feet	184,738	179,590	179,590	184,738	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	621	617	617	627	732	828	881	832	833	697
Public School Number 16										
Square Feet	61,684	61,684	61,684	61,684	61,684	61,664	61,664	61,664	61,664	61,664
Capacity (students)	358	358	358	358	358	358	358	358	358	358
Enrollment	405	296	296	308	281	318	323	430	430	504
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	1,120	1,134	1,134	1,198	1,189	1,189	1,217	1,298	1,299	1,188
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	601	608	608	637	602	614	617	652	653	804
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	578	589	589	637	799	719	732	756	757	684
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	1,470	1,451	1,451	1,384	1,374	1,361	810	1,445	1,446	1,391
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	934	942	942	920	874	855	892	880	881	668
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	716	798	798	836	789	765	751	779	780	696
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	1,053	1,061	1,061	1,059	1,056	1,038	1,083	1,105	1,106	1,004

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

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
District Building										
<u>Elementary (Continued)</u>										
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	897	891	891	984	975	962	998	1,041	1,042	1,005
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	523	528	528	469	389	389	428	379	379	347
Public School Number 30										
Square Feet	91,129	93,129	93,129	93,129	93,129	91,129	91,129	91,129	91,129	91,129
Capacity (students)	527	527	527	527	527	527	527	527	527	527
Enrollment	839	851	851	839	784	770	771	779	780	665
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	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	383	398	398	401	378	374	386	409	409	412
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	590	555	555	657	576	595	488	526	526	423
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	698	715	715	710	647	738	763	820	821	786
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	961	940	940	923	880	891	868	860	861	803
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	345	368	368	405	482	403	408	384	384	382
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	423	464	464	434	384	244	247	256	256	244
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	467	380	380	243	384	380	378	420	420	397
<u>Middle School</u>										
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	757
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	837	746	689	689	689	913	897	891	892	864
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	335	388	388	420	429	444	478	483	483	482
<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	2,516	2,347	2,347	2,318	2,011	1,992	2,068	1,983	1,985	1,672
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	1,068	966	966	763	747	786	786	848	849	612

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

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
District Building										
<u>High School (Continued)</u>										
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	1,480	1,555	1,555	1,417	1,305	1,169	1,184	1,200	1,201	1,220
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	1,183	1,022	984	929	920	867	857	1,035	1,036	747
Liberty High School										
Square Feet	18,582	18,582	18,582	18,852	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	173	187	187	191	208	207	195	195	195	187
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	651	680	680	691	709	704	697	710	711	680
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										
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	118	118	118	112	112	112	104	106	106	104
Infinity Institute										
Square Feet			125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000
Capacity (students)			316	316	316	316	316	316	316	316
Enrollment			62	119	119	253	262	283	283	254
<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	5,011,456	5,008,308	5,133,308	5,138,726	5,138,726	5,136,706	5,136,706	5,136,706	5,136,706	5,136,706
Capacity (students)	26,066	26,066	26,066	26,066	26,066	26,066	26,066	26,066	26,066	26,066
Enrollment	26,133	25,830	25,854	26,227	25,741	25,431	25,160	26,610	26,635	23,760
Elementary School = 26 Middle School = 3 Senior High School = 8 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.	5,258,256	5,255,108	5,380,108	5,385,526	5,385,526	5,383,506	5,383,506	5,383,506	5,439,736	5,383,506

Source: District Facilities Office

**JERSEY CITY PUBLIC SCHOOLS
SCHEDULE OF ALLOWABLE MAINTENANCE EXPENDITURES BY SCHOOL FACILITY (NJ)
FOR THE LAST TEN FISCAL YEARS
(UNAUDITED)**

**UNDISTRIBUTED EXPENDITURES - REQUIRED
MAINTENANCE FOR SCHOOL FACILITIES**

	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
* School Facilities										
Public School Number 3	297,961	321,688	338,283	323,185	324,196	274,142	338,111	304,333	311,676	273,422
Public School Number 5	374,941	404,797	425,680	406,682	407,954	344,967	425,463	382,959	392,198	344,062
Public School Number 6	376,136	406,087	427,036	407,978	409,254	346,067	426,819	384,180	393,448	345,158
Public School Number 8	427,457	461,495	485,303	463,644	465,094	393,285	485,056	436,598	447,132	392,253
Public School Number 9	233,541	252,137	265,145	-	-	-	265,009	238,535	244,290	214,307
Public School Number 11	264,032	285,594	297,748	286,383	287,279	242,925	299,609	269,678	276,184	242,287
Public School Number 12	218,218	235,594	247,748	236,691	237,432	200,773	247,622	222,885	228,262	200,246
Public School Number 14	300,321	324,235	340,962	325,745	326,764	276,313	340,788	306,743	314,144	275,587
Public School Number 15	466,723	503,887	529,882	506,233	507,817	429,412	529,612	463,419	474,600	428,284
Public School Number 16	155,788	168,193	176,870	168,976	169,505	143,381	176,837	159,171	163,011	143,004
Public School Number 17	388,723	419,676	441,326	421,630	422,949	357,647	441,101	397,035	406,614	356,708
Public School Number 20	169,006	182,464	191,877	183,313	183,887	155,496	191,779	172,620	176,785	155,087
Public School Number 22	427,220	461,239	485,033	463,386	464,836	393,067	484,786	436,356	446,883	392,035
Public School Number 23	447,244	482,857	507,767	485,106	486,623	411,490	507,509	456,808	467,829	410,410
Public School Number 24	230,229	248,561	261,384	249,719	250,500	216,472	266,985	240,313	246,111	211,267
Public School Number 25	335,658	362,386	381,081	365,212	364,073	308,825	380,887	342,836	351,027	308,014
Public School Number 27	239,026	258,059	271,372	259,260	260,071	219,917	271,233	244,137	250,027	219,340
Public School Number 28	345,513	373,026	392,270	374,763	375,935	317,892	392,070	352,902	361,416	317,058
Public School Number 29	167,197	180,511	189,823	181,351	181,919	153,831	189,727	170,773	174,893	153,427
Public School Number 30	230,229	248,561	261,384	249,719	250,500	216,472	266,985	240,313	246,111	211,267
Public School Number 31	93,409	100,847	106,049	101,316	101,633	85,941	105,995	95,406	97,708	85,716
Public School Number 33	77,326	83,483	87,790	83,872	84,134	71,144	87,745	78,979	80,885	70,957
Public School Number 34	356,440	384,823	404,675	386,615	387,824	327,945	404,469	364,063	372,846	327,085
Public School Number 37	342,414	369,679	388,751	371,401	372,562	315,040	388,552	349,736	358,174	314,213
Public School Number 38	305,543	329,873	346,891	331,409	332,446	281,117	346,714	312,077	319,606	280,379
Public School Number 39	319,411	344,845	362,635	346,450	347,534	293,876	362,450	326,241	334,112	293,105
Public School Number 40	334,705	361,358	379,999	363,040	364,176	307,948	379,806	341,863	350,111	307,140
Public School Number 41	363,547	392,496	412,744	394,323	395,556	334,484	412,533	371,321	380,280	333,606
Regional Day	77,275	83,428	-	83,817	84,079	71,098	-	-	70,911	-
Middle School Number 4	428,675	462,810	486,685	464,964	466,419	394,406	486,437	437,842	448,406	393,370
Middle School Number 7	413,964	446,927	469,983	449,008	450,412	380,871	469,744	422,816	433,017	379,871
Academy 1	163,923	176,976	186,106	177,800	178,356	150,819	186,011	167,429	171,468	150,423
Dickinson High School	899,399	971,018	1,021,112	975,537	978,589	827,500	1,020,591	918,633	940,797	825,328
Lincoln High School	582,695	629,094	661,548	633,999	633,999	536,113	661,211	595,156	609,515	534,705
Ferris High School	712,736	769,490	809,187	773,073	775,491	655,758	808,776	727,978	745,541	654,037
Snyder High School	529,281	571,427	600,906	574,088	575,884	486,969	600,600	540,601	553,644	485,691
Liberty High School	47,628	51,420	54,073	51,660	51,821	43,820	54,045	47,950	49,106	43,079
McNair High School	334,271	360,888	379,506	362,569	363,703	307,549	379,313	341,419	349,656	306,741
Adult High School	84,170	90,872	95,560	91,295	91,581	77,441	95,511	85,970	88,044	77,238
Infinity Institute	315,800	340,947	358,536	342,534	343,606	290,555	358,353	322,554	-	-
Total School Facilities	12,946,268	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
Other Facilities	-	-	-	1,490,860	-	957,859	1,468,697	-	-	-
Grand Total	\$ 12,946,268	\$ 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

Source: District Records (GAAP Basis)

* School facilities as defined under EFCFA, (N.J.A.C. 6A:26-1.2 and N.J.A.C. 6:24-1.3)

JERSEY CITY PUBLIC SCHOOLS
INSURANCE SCHEDULE
JUNE 30, 2018
(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	100,000
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	25,000,000	500,000 per building
(Secondary Flood, See Hartford Below)		500,000 per building contents
All Other Flood Zones	75,000,000	10,000 per member / per occurrence
Earthquake	50,000,000	
Terrorism	1,000,000	
ACE Westchester (Westchester S.L. Insurance Company)		
Environmental/Mold Pollution Coverage	1,000,000	25,000
Colony Insurance Company:		
Storage Tank System Liability & Clean-up	1,000,000 Occurrence	25,000
	2,000,000 Aggregate	
State National Insurance Company		
Excess Employer's Liability	1,000,000	1,000,000
Excess Workers Compensation	Statutory	1,000,000
Arch./US Fire:		
Student Accident Insurance	5,000,000	1,250
NJUEP (NJ Unshared Excess Program):		
Excess General Liability, Auto Liability, School Board Legal Liability, Employment Practices Liability	29,000,000	11,000,000
Selective Insurance Company		
Bonds:		
Superintendent (Dr. Marcia Lyles)	2,000,000	
Business Administrator/Board Secretary (Regina Robbinson)	2,000,000	
Treasurer of School Monies (Peter O'Reilly)	2,000,000	
Assistant Treasurer of School Monies (Sylvia Ullrich)	2,000,000	
Executive Assistant/Acting Board Secretary (John T.M. Chester)	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 Marseles 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

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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, 2018, 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 February 8, 2019.

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 February 8, 2019 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, GIRONDA, DORIA & TOMKINS, LLC
Certified Public Accountants

Bayonne, New Jersey
February 8, 2019

DONOHUE, GIRONDA, DORIA & TOMKINS, LLC

Certified Public Accountants

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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, 2018. 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, 2018.

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
February 8, 2019

JERSEY CITY PUBLIC SCHOOLS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
for the Fiscal Year Ended June 30, 2018

FEDERAL CFDA NUMBER	FEDERAL FAIN NUMBER	PROGRAM OR AWARD AMOUNT	GRANT PERIOD FROM TO	BALANCE AT JUNE 30, 2017	CASH RECEIVED	BUDGETARY EXPENDITURES	ADJUST-EMENTS	BALANCE AT JUNE 30, 2018		
								(ACCOUNTS RECEIVABLE)	UNEARNED REVENUE	DUE TO GRANTOR
ENTERPRISE FUND										
U.S. DEPARTMENT OF AGRICULTURE										
PASSED-THROUGH STATE										
DEPARTMENT OF EDUCATION:										
10.553	181N304N1099	\$ 4,798,617	07/01/17	\$ -	\$ 3,797,808	\$ (4,798,617)	\$ -	\$ (1,000,809)	\$ -	\$ -
10.553	171N304N1099	5,013,071	07/01/16	(974,096)	974,096	-	-	-	-	-
10.555	181N304N1099	6,537,393	07/01/17	(1,307,727)	5,187,706	(6,537,393)	-	(1,349,687)	-	-
10.555	181N304N1099	6,897,607	07/01/16	213,962	1,307,727	(213,962)	-	(34,554)	-	-
10.555	171N304N1099	274,269	07/01/16	(50,782)	179,408	-	-	-	-	-
10.555	181N304N1099	136,428	07/01/17	27,457	50,782	(130,428)	-	(26,807)	-	-
10.555	171N304N1099	145,966	07/01/16	(2,362,062)	37,457	(1,680,400)	-	(2,411,857)	-	-
10.559	181N304N1099	263,690	07/01/17	-	263,690	(263,690)	-	-	-	-
10.565	181N304N1099	870,089	07/01/17	25,683	870,089	(851,031)	-	19,058	-	-
10.565	171N304N1099	754,991	07/01/16	25,683	870,089	(876,714)	-	19,058	-	-
10.579	16161N135N8103	4,000	07/01/17	-	4,000	(4,000)	-	-	-	-
10.582	181N304L1603	206,275	07/01/17	(2,334,379)	173,279	(206,275)	-	(32,996)	-	-
TOTAL U.S. DEPARTMENT OF AGRICULTURE										
TOTAL ENTERPRISE FUND										
SPECIAL REVENUE FUND										
U.S. DEPARTMENT OF LABOR										
PASSED-THROUGH COUNTY OF HUDSON:										
17.250	*	48,000	07/01/13	3,696	-	-	-	-	3,696	-
TOTAL U.S. DEPARTMENT OF LABOR										
U.S. DEPARTMENT OF EDUCATION										
PASSED-THROUGH STATE										
DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT:										
PASSED-THROUGH CITY OF UNION CITY SCHOOL DISTRICT:										
84.002	V002A170031	429,095	07/01/17	-	298,446	(422,156)	-	(123,710)	-	-
84.002	V002A160031	397,940	07/01/16	(35,327)	35,327	-	-	-	-	-
84.002	V002A140031	422,180	07/01/15	(3,755)	3,755	-	-	(123,710)	-	-
TOTAL U.S. DEPARTMENT OF EDUCATION										
PASSED-THROUGH STATE										
DEPARTMENT OF EDUCATION:										
Elementary and Secondary Education Act (ESEA):										
84.010A	S010A170030	14,765,951	07/01/17	(1,909,414)	14,150,077	(14,648,592)	-	(2,407,929)	-	-
84.010A	S010A170030	1,974,777	07/01/17	(99,451)	476,268	(773,535)	-	(396,718)	-	-
84.010A	S010A150030	50,000	07/01/15	2,533	-	-	-	-	2,533	-
84.010A	S010A150030	31,484	07/01/16	(1,106)	-	-	1,106 (B)	-	-	-
84.367A	S567A170029	1,678,557	07/01/17	(2,007,438)	14,626,345	(15,422,127)	-	(2,804,647)	-	-
84.365A	S365A170030	682,198	07/01/17	(133,866)	692,886	(631,071)	-	(72,050)	-	-
84.365A	S365A170030	119,032	07/01/17	(51,933)	170,432	(125,441)	-	(6,941)	-	-
84.027	H027A170100	8,274,505	07/01/17	(649,186)	6,877,298	(8,010,223)	-	(1,782,111)	-	-
84.173	H173A170114	184,079	07/01/17	(17,553)	160,864	(240,335)	-	(67,825)	-	-
IDEA Charter										
84.048A	V048A170030	362,308	07/01/17	(33,383)	213,815	(313,482)	-	(133,050)	-	-
84.377A	S377A170031	115,840	07/01/15	-	102,257	(11,641)	(2)	-	-	-
84.377A	S377A160031	683,576	09/01/16	(90,614)	102,257	(11,641)	(2)	-	-	-

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, 2018

FEDERAL GRANTOR/PASS THROUGH GRANTOR/PROGRAM TITLE	FEDERAL CFDA NUMBER	FEDERAL FAIN NUMBER	PROGRAM OR AWARD AMOUNT	GRANT PERIOD FROM TO	BALANCE AT JUNE 30, 2017	CASH RECEIVED	BUDGETARY EXPENDITURES	ADJUST-EMENTS	BALANCE AT JUNE 30, 2018			
									(ACCOUNTS RECEIVABLE)	UNEARNED REVENUE	DUE TO GRANTOR	
SPECIAL REVENUE FUND (Continued)												
U.S. DEPARTMENT OF EDUCATION (Continued)												
PASS-THROUGH STATE												
DEPARTMENT OF EDUCATION (Continued):												
21st Century Community Learning Center	84.287C	S287C170030	\$ 500,000	09/01/17 08/31/18	\$ -	\$ 261,632	\$ (325,714)	\$ -	\$ (64,082)	\$ -	\$ -	
21st Century Community Learning Center	84.287C	S287C160030	500,000	09/01/16 08/31/17	(91,759)	169,752	(77,993)	-	(64,082)	-	-	
					(91,759)	431,384	(403,707)	-	-	-	-	
Temporary Emergency Impact Aid	84.938C	S938C18005	193,500	07/01/17 06/30/18	-	-	(193,500)	-	(193,500)	-	-	
TOTAL U.S. DEPARTMENT OF EDUCATION					(3,357,587)	25,254,143	(27,486,617)	1,107	(5,591,487)	2,533	-	
TOTAL SPECIAL REVENUE FUND					(3,353,891)	25,254,143	(27,486,617)	1,107	(5,591,487)	6,229	-	
GENERAL FUND												
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES												
PASS-THROUGH STATE												
DEPARTMENT OF HUMAN SERVICES:												
Special Education Medicaid Initiative (SEMI)	93.778	180SNJ5MAP	1,195,337	07/01/17 06/30/18	-	1,195,337	(1,195,337)	-	-	-	-	
Special Education Medicaid Initiative (SEMI)	93.778	170SNJ5MAP	1,001,249	07/01/16 06/30/17	(10,123)	10,123	-	-	-	-	-	
					(10,123)	1,205,460	(1,195,337)	-	-	-	-	
					(10,123)	1,205,460	(1,195,337)	-	-	-	-	
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES					(10,123)	1,205,460	(1,195,337)	-	-	-	-	
TOTAL GENERAL FUND					(5,698,393)	39,399,266	(41,713,033)	1,107	(5,591,487)	6,229	\$ -	
TOTAL FEDERAL FINANCIAL AWARDS												

(A) - This amount represents rounding adjustments.
(B) - This amount represents cancellation of accounts receivable

* - Not Available

**JERSEY CITY PUBLIC SCHOOLS
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE**
for the Fiscal Year Ended June 30, 2018

GRANT OR STATE PROGRAM NUMBER		STATE GRANT/PROG/ASS THROUGH GRANTOR/PROGRAM TITLE	PROGRAM OR AWARD AMOUNT	GRANT PERIOD FROM TO	BALANCE AT JUNE 30, 2017	CARRY-OVER (WALLOVER) AMOUNT	CASH RECEIVED	BUDGETARY EXPENDITURES	ADJUSTMENTS	REMAINING BALANCES	(ACCOUNTS RECEIVABLE)	UNEARNED REVENUE	DUE TO GRANTOR	MEMO	
														BUDGETARY RECEIVED	CUMULATIVE TOTAL EXPENDITURES
GENERAL FUND															
STATE DEPARTMENT OF EDUCATION															
18-006-034-5120-078	Education Adequacy Aid	\$ 270,661,365	07/01/17	06/30/18	\$ -	\$ -	\$ (270,661,365)	-	-	-	\$ -	\$ -	-	\$ 270,661,365	125,411
18-006-034-5120-083	Transportation Aid	125,411	07/01/17	06/30/18	-	-	125,411	-	-	-	-	-	-	(12,541)	2,953,347
18-006-034-5120-084	Special Education Categorical Aid	18,332,551	07/01/17	06/30/18	-	-	2,953,347	-	-	-	-	-	-	(18,332,551)	11,334,316
18-006-034-5120-085	Security Aid	11,334,316	07/01/17	06/30/18	-	-	18,332,551	-	-	-	-	-	-	(11,334,316)	10,607,650
18-006-034-5120-098	MARKC Readiness Aid	306,070	07/01/17	06/30/18	-	-	10,607,650	-	-	-	-	-	-	(306,070)	306,070
18-006-034-5120-099	Professional Learning Community Aid	306,070	07/01/17	06/30/18	-	-	306,070	-	-	-	-	-	-	(306,070)	306,070
18-006-034-5120-101	Adult and Post-Graduate Program Aid	292,283	07/01/17	06/30/18	-	-	306,070	-	-	-	-	-	-	(292,283)	292,283
18-006-034-5120-104	Extraordinary Aid	2,611,013	07/01/17	06/30/18	62,876,004	-	2,611,013	-	-	-	-	-	-	(2,611,013)	2,611,013
18-006-034-5120-104	Extraordinary Aid	36,231,745	07/01/17	06/30/18	-	-	2,611,013	-	-	-	-	-	-	-	2,611,013
18-006-034-5120-106	On-Schedule TPAF Post-Retirement Medical Contributions	23,314,661	07/01/17	06/30/18	-	-	36,231,745	-	-	-	-	-	-	-	36,231,745
18-006-034-5120-107	On-Schedule TPAF Post-Retirement Medical Contributions	34,659	07/01/17	06/30/18	-	-	23,314,661	-	-	-	-	-	-	-	23,314,661
18-006-034-5120-108	On-Schedule TPAF Post-Retirement Medical Contributions	182,263,777	07/01/17	06/30/18	-	-	34,659	-	-	-	-	-	-	-	182,263,777
17-495-034-5120-403	Reimbursed TPAF Social Security Contributions	17,712,464	07/01/16	06/30/17	(875,677)	-	182,263,777	-	-	-	(4,955,337)	-	-	-	17,712,464
18-006-034-5120-014	Additional Transportation Aid - Nonpublic	154,800	07/01/17	06/30/18	(154,800)	-	875,677	-	-	-	(172,550)	-	-	-	172,550
			07/01/16	06/30/17	63,906,541	-	154,800	-	-	-	(72,388,000)	-	-	-	154,800
					63,906,541	-	487,551,872	-(491,384,231)	-	-	-	-	-	-(40,799,261)	-
SPECIAL REVENUE FUND															
STATE DEPARTMENT OF EDUCATION															
18-006-034-5120-086	Preschool Education Aid - General Fund Contribution	66,744,930	07/01/17	06/30/18	-	6,137,664	66,744,930	-(70,494,982)	-	-	-	2,387,312	-	-(6,674,493)	64,357,618
18-006-034-5120-086	Preschool Education Aid - General Fund Contribution	1,050,020	07/01/16	06/30/17	4,957,165	-	1,050,020	-	-	-	-	-	-	-	1,050,020
18-006-034-5120-086	Preschool Education Aid - General Fund Contribution	6,842,222	07/01/15	06/30/16	5,087,344	-	-	-	-	-	-	-	-	-	6,842,222
16-949-034-5120-086	Preschool Education Aid	67,949,148	07/01/15	06/30/16	-	(5,087,344)	-	-	-	-	-	-	-	-	67,949,148
N.J. Nonpublic Aid															
18-1006-034-5120-064	Nonpublic Textbooks	227,391	07/01/17	06/30/18	31,603	-	227,391	-(210,221)	-	-	-	-	17,170	-	227,391
17-1006-034-5120-064	Nonpublic Textbooks	252,521	07/01/16	06/30/17	82,541	-	-	-	-	(31,603)	-	-	82,541	-	252,521
11-1006-034-5120-064	Nonpublic Auxiliary Services Aid Ch. 192	291,531	07/01/10	06/30/11	-	-	-	-	-	-	-	-	-	-	291,531
18-1006-034-5120-067	Nonpublic Compensatory Education	720,366	07/01/17	06/30/18	82,672	-	720,366	-(700,899)	-	-	-	-	19,467	-	720,366
17-1006-034-5120-067	Nonpublic Compensatory Education	852,802	07/01/16	06/30/17	32,521	-	-	-	-	(82,672)	-	-	-	-	852,802
18-1006-034-5120-067	English as a Second Language	4,567	07/01/16	06/30/17	31,589	-	32,521	-(32,404)	-	-	-	-	117	-	32,521
17-1006-034-5120-067	Home Instruction	3,172	07/01/16	06/30/17	-	-	-	-	-	(31,589)	-	-	-	-	3,172
18-1006-034-5120-067	Home Instruction	3,303	07/01/16	06/30/17	(3,303)	-	3,303	-(3,172)	-	-	-	-	-	-	3,303
			07/01/16	06/30/17	170,928	-	7,967,987	-(7,836,275)	-	-	-	-	-	-	7,967,987
Total Nonpublic Auxiliary Services Aid Ch. 192															
Nonpublic Handicapped Aid Ch. 193:															
18-1006-034-5120-066	Examination and Classification	180,320	07/01/17	06/30/18	-	-	180,320	-(151,997)	-	-	-	-	28,323	-	180,320
17-1006-034-5120-066	Examination and Classification	241,825	07/01/16	06/30/17	67,714	-	-	-	-	(67,714)	-	-	-	-	241,825
18-1006-034-5120-066	Corrective Speech	39,283	07/01/17	06/30/18	39,283	-	39,283	-(37,504)	-	-	-	-	1,779	-	39,283
17-1006-034-5120-066	Corrective Speech	61,845	07/01/16	06/30/17	30,761	-	-	-	-	(39,283)	-	-	-	-	61,845
18-1006-034-5120-066	Supplementary Instruction	175,773	07/01/16	06/30/17	102,138	-	125,388	-(8,009)	-	-	-	-	74,492	-	175,773
			07/01/16	06/30/17	200,616	-	344,897	-(240,197)	-	-	-	-	104,694	-	344,897
Total Nonpublic Handicapped Aid Ch. 193															
Nonpublic Nursing															
18-1006-034-5120-070	Nonpublic Nursing	404,393	07/01/17	06/30/18	-	-	404,393	-(362,158)	-	-	-	-	42,235	-	404,393
17-1006-034-5120-070	Nonpublic Nursing	397,440	07/01/16	06/30/17	20,898	-	-	-	-	(20,898)	-	-	-	-	397,440
18-1006-034-5120-073	Nonpublic Technology Initiative Aid	11,906	07/01/17	06/30/18	20,664	-	153,907	-(129,869)	-	-	-	-	23,718	-	11,906
17-1006-034-5120-073	Nonpublic Technology Initiative Aid	113,906	07/01/16	06/30/17	66,556	-	-	-	-	(20,364)	-	-	-	-	113,906
18-1006-034-5120-599	Nonpublic Security Aid	221,050	07/01/16	06/30/17	32,749	-	312,675	-(273,799)	-	-	-	-	38,876	-	221,050
			07/01/16	06/30/17	355	-	-	-	-	(32,749)	-	-	-	-	355
16-T006-A01	NJ Achievement Coaches	65,161	09/01/15	11/30/16	-	-	-	-	(355)	-	-	-	-	-	65,161
					6,538,249	-	557,545,949	-(565,831,923)	(355)	-(420,488)	-	3,244,677	32,838,818	-(47,673,754)	-
					10,544,790	-	69,994,077	-(72,447,701)	(355)	-(420,488)	-	3,244,677	32,838,818	-(66,744,931)	-
TOTAL STATE DEPARTMENT OF EDUCATION															
ENTERPRISE FUND															
STATE DEPARTMENT OF AGRICULTURE															
18-1006-010-3550-023	State School Lunch Program	118,688	07/01/17	06/30/18	118,688	-	94,283	-(118,688)	-	-	-	-	-	-	118,688
17-1006-010-3550-023	State School Lunch Program	138,792	07/01/16	06/30/17	(37,422)	-	37,442	-	-	-	-	-	-	-	138,792
					(37,422)	-	131,705	-(118,688)	-	-	-	-	-	-	131,705
TOTAL ENTERPRISE FUND															
DEBT SERVICE FUND															
18-006-034-5120-017	On-Behalf Debt Service to Municipality - Type 1	3,167,381	07/01/17	06/30/18	-	-	3,167,381	-(3,167,381)	-	-	-	-	-	-	3,167,381
					-	-	3,167,381	-(3,167,381)	-	-	-	-	-	-	3,167,381
TOTAL DEBT SERVICE FUND															

JERSEY CITY PUBLIC SCHOOLS
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
for the Fiscal Year Ended June 30, 2018

STATE GRANTOR/PASS THROUGH GRANTOR/PROGRAM TITLE	GRANT OR STATE PROGRAM NUMBER	PROGRAM AWARD AMOUNT	GRANT PERIOD FROM TO	BALANCE AT JUNE 30, 2017	CARRYOVER (VALUOVER) AMOUNT	CASH RECEIVED	BUDGETARY EXPENDITURES	ADJUSTMENTS	REPAYMENT OF PRIOR YEARS' BALANCES	BALANCE AT JUNE 30, 2018		MEMO																															
										(ACCOUNTS RECEIVABLE)	UNEARNED REVENUE	BUDGETARY RECEIVABLE	CUMULATIVE TOTAL EXPENDITURES																														
CAPITAL PROJECTS FUND																																											
SDA Development Authority ("SDA")																																											
New Construction Frank R. Conwell Public School Number 2	2390-N01-99-0227	43,573,574	1989	\$ -	\$ -	\$ 44,551	\$ (44,551)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 43,475,668																														
New Construction Frank R. Conwell Middle School Number 2	2390-N02-99-0228	52,455,173	1999	-	-	48,531	(48,531)	-	-	-	-	-	52,366,448																														
New Construction Frank R. Conwell Middle School Number 3	2390-N03-99-0147	62,226,295	1999	-	-	135	(135)	-	-	-	-	-	62,210,854																														
Rehabilitation of Lincoln High School	2390-070-01-0582	19,516,955	2001	-	-	463	(463)	-	-	-	-	-	19,516,955																														
New Construction of Lincoln High School	2390-190-01-0581	46,805,609	2001	-	-	886,528	(886,528)	-	-	-	-	-	46,540,615																														
New Construction of Public School Number 20	2390-034-01-0587	5,045,194	2001	-	-	1,045,470	(1,045,470)	-	-	-	-	-	49,925,743																														
New Construction of Early Childhood Center Number 13	2390X-13-01-0593	3,876,066	2001	-	-	2,189,216	(2,189,216)	-	-	-	-	-	3,876,066																														
District Administered SDA Fund Projects:																																											
Nicolson Copartners - PS # 25	2390-231-12-0-ADT	1,188,700	07/01/12	-	-	(207)	-	207	-	-	-	-	1,082,214																														
TOTAL CAPITAL PROJECTS FUND																																											
GRAND TOTAL																																											
<table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:5%;"></td> <td style="width:5%;"></td> <td style="width:5%;"></td> <td style="width:5%;"></td> <td style="width:5%;"></td> <td style="width:5%;"></td> <td style="width:5%;"></td> <td style="width:5%;"></td> <td style="width:5%;"></td> <td style="width:5%;"></td> <td style="width:5%;"></td> <td style="width:5%;"></td> <td style="width:5%;"></td> <td style="width:5%;"></td> <td style="width:5%;"></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td style="text-align: right;">\$ 6,600,827</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ 562,895,044</td> <td style="text-align: right;">\$ (569,168,217)</td> <td style="text-align: right;">\$ (148)</td> <td style="text-align: right;">\$ (420,488)</td> <td style="text-align: right;">\$ (7,766,477)</td> <td style="text-align: right;">\$ 73,446,677</td> <td style="text-align: right;">\$ 328,818</td> <td style="text-align: right;">\$ (47,473,754)</td> <td style="text-align: right;">\$ 1,082,214</td> </tr> </table>																																	\$ 6,600,827	\$ -	\$ 562,895,044	\$ (569,168,217)	\$ (148)	\$ (420,488)	\$ (7,766,477)	\$ 73,446,677	\$ 328,818	\$ (47,473,754)	\$ 1,082,214
				\$ 6,600,827	\$ -	\$ 562,895,044	\$ (569,168,217)	\$ (148)	\$ (420,488)	\$ (7,766,477)	\$ 73,446,677	\$ 328,818	\$ (47,473,754)	\$ 1,082,214																													
LESS:																																											
On-Behalf TPAF Pension Contribution	18-495-034-5094-002	36,231,745	07/01/17				36,231,745																																				
On-Behalf TPAF Post-Retirement Medical Contributions	18-495-034-5094-001	23,401,314	07/01/17				23,401,314																																				
On-Behalf SDA Administration	18-495-034-5120-017	3,167,381	07/01/17				3,167,381																																				
On-Behalf SDA Administered Projects	Various	Various	Various				2,050,216																																				
\$ (504,282,802)																																											

(A) - This amount represents adjustment of unearned revenue balance.
* - Not Available

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO THE SCHEDULES OF AWARDS
AND FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

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, 2018**

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, the 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 \$850,702 for the General Fund and (\$402,383) 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	\$ 1,195,337	\$ 492,234,936	\$ 493,430,273
Special Revenue Fund	26,857,001	71,624,914	98,481,915
Capital Projects Fund	-	2,050,009	2,050,009
Food Service Fund	13,020,452	118,688	13,139,140
Total Awards and Financial Assistance	<u>\$ 41,072,790</u>	<u>\$ 566,028,547</u>	<u>\$ 607,101,337</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, 2018**

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 \$36,231,745 reported as TPAF Pension Contribution, \$23,401,314 reported of Post-Retirement Medical Contributions, and \$34,659 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, 2018. TPAF Social Security Contributions in the amount of \$18,236,377 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, 2018. SDA Educational Facilities Construction and Financing Act on-behalf payments totaling \$2,050,216 represent amounts paid by the SDA on behalf of the District for SDA administered facility projects for the year ended June 30, 2018. Type II debt service payments in the amount of \$3,167,381 represent amounts paid by the State 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	\$ 6,691,178

**JERSEY CITY PUBLIC SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

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>84.002</u>	<u>V002A170031</u>	<u>Adult Education and Literacy - Title II</u>
<u>84.010A</u>	<u>S010A170030</u>	<u>Elementary and Secondary Education Act:</u>
<u>84.367A</u>	<u>S367A170029</u>	<u>Title I</u>
		<u>Title II</u>

H) Dollar threshold used to distinguish between Type A and Type B Programs. \$1,251,391

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, 2018**

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: _____ Unmodified _____
- 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 Adult and Post-Graduate Program Aid Professional Learning Community Aid Transportation Aid Additional Transportation Aid - Nonpublic Reimbursed TPAF Social Security Contributions
495-034-5120-096	
495-034-5120-089	
495-034-5120-084	
495-034-5120-085	
495-034-5120-098	
495-034-5120-097	
495-034-5120-510	
495-034-5120-101	
495-034-5120-014	
495-034-5095-003	

**JERSEY CITY PUBLIC SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

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, 2018**

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, 2018**

(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

No matters were reported in prior year.

FEDERAL AWARDS

No matters were reported in prior year.

STATE FINANCIAL ASSISTANCE

No matters were reported in prior year.