

COMPREHENSIVE ANNUAL FINANCIAL REPORT

of the

Jersey City Public Schools

Jersey City, New Jersey

For the Fiscal Year Ended June 30, 2019

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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December 18, 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, 2019, 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, and Certificate of Excellence in Financial Reporting. We have included in the transmittal letter a financial ratio and statistical overview of the entity based on entity-wide financial reporting. The financial section includes under Governmental Accounting Standard Board Statement No. 34, the Report of Independent Auditor’s, the Management Discussion and Analysis as presented on pages 17 through 28, 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, as amended by GASB No. 39 and 61. 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, 2019, the District transferred \$63,461,080 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	5,804	\$63,461,080	1.88%
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 30,691 students in the 2018-2019 school year, which is 107 students below 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>
2018-2019	30,691	-0.35%
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%

The District has projected the following student enrollment over the next year:

<u>School Year</u>	<u>Projected Student Enrollment</u>	<u>Projected Percent Change</u>
2019-2020	30,774	0.27%

2.) ECONOMIC CONDITION AND OUTLOOK: The City of Jersey City (the “City”) is the second largest municipality in New Jersey with a population of 265,549 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 2018-2019 was 30,691, of which 4,411 are special needs and or Autistic requiring an individualized education plan (IEP), 3,384 require English as a learning language (ELL)/English as a second language (ESL) services, and 22,277 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 schools 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	Accumulated 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. The local payroll tax revenues cannot be accurately estimated; however projections are less than the reduction in state aid the District is estimated to incur. The District has filed 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.

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 re-appropriation of fund balance in the subsequent year. Those amounts to be re-appropriated 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 Association of School Business Officials International (“ASBO”) awarded a Certificate of 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, 2018 this was the twentyfirst consecutive year that the District has achieved this prestigious award from the 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. An application has also been submitted for the Government Finance Officers Association of the United States and Canada (“GFOA”) award for Certificate of Achievement in Financial Reporting for the same CAFR, however the application is pending review and this would be the fourteenth consecutive year that the District would achieve this prestigious award from the GFOA

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, 2019.

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, 2019**

Members of the Board of Education

Term Expires

Sudhan Thomas, President	December 2019
Lorenzo Richardson, Vice President	December 2020
Gevonder DuPree, Trustee (Appointed 3/07/19)	December 2019
Gerald Lyons, Trustee (Appointed 8/31/2018)	December 2019
Matthew Schapiro, Trustee	December 2020
Gina Verdibello, Trustee (Appointed 2/11/19)	December 2020
Massab Ali, Trustee	December 2021
Marilyn Roman, Trustee	December 2021
Joan Terrell Paige	December 2021

Other Officials

Franklin Walker, Chief School Administrator
Regina Robinson, School Business Administrator/Board Secretary
Ellen Ruane, Assistant Superintendent/Curriculum & Instruction
Dr. Norma Fernandez, Chief of Staff
Mary Beth Moloney, Executive Director, Human Resources
John Metro, 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, 2018.**

The CAFR meets the criteria established for
ASBO International's Certificate of Excellence.



A handwritten signature in black ink, reading 'Tom Wohlleber'.

Tom Wohlleber, CSR
President

A handwritten signature in black ink, reading 'David J. Lewis'.

David J. Lewis
Executive Director

FINANCIAL SECTION

DONOHUE, GIRONDA, DORIA & TOMKINS, LLC

Certified Public Accountants

Robert A. Gironda, CPA
Robert G. Doria, CPA (N.J. & N.Y.)
Frederick J. Tomkins, CPA, RMA
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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, 2019, 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, 2019, 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 17 through 28, pages through 100, and pages through 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 12, 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. The local payroll tax revenues cannot be accurately estimated; however projections are 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 December 18, 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
December 18, 2019

REQUIRED SUPPLEMENTARY INFORMATION

PART I

**JERSEY CITY PUBLIC SCHOOLS
HUDSON COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

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, 2019. 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 29-30 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.

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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 31-33 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 regional day school. 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 35-37 of this report.

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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 38-39 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 40-90 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 -281 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, 2019. 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, 2019**

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 (deficit) was (\$3,978,889) at the close of 2019. The following table provides a summary of net position relating to the District's governmental and business-type activities at June 30, 2019 and 2018:

	Net Position June 30, 2019 and 2018					
	Governmental Activities		Business Type Activities		Total	
	2019	2018	2019	2018	2019	2018
Assets						
Current and Other Assets	\$ 47,145,496	\$ 33,889,732	\$ 8,373,359	\$ 2,948,641	\$ 55,518,855	\$ 36,838,373
Capital Assets, Net	250,164,821	258,555,911	888,282	887,216	251,053,103	259,443,127
Total Assets	297,310,317	292,445,643	9,261,641	3,835,857	306,571,958	296,281,500
Deferred Outflows of Resources	13,334,055	63,516,560	-	-	13,334,055	63,516,560
Liabilities						
Current and Other Liabilities	53,564,542	39,152,293	5,226,777	292,955	58,791,319	39,445,248
Long-Term Liabilities	30,725,326	30,223,239	139,396	156,464	30,864,722	30,379,703
Net Pension Liability	201,168,190	237,003,006	-	-	201,168,190	237,003,006
Total Liabilities	285,458,058	306,378,538	5,366,173	449,419	290,824,231	306,827,957
Deferred Inflows of Resources	33,060,671	47,300,273	-	-	33,060,671	47,300,273
Net Position						
Net Invested in Capital Assets	250,164,821	258,555,911	888,282	887,216	251,053,103	259,443,127
Restricted	18,633,023	5,093,837	-	-	18,633,023	5,093,837
Unrestricted	(276,672,201)	(261,366,356)	3,007,186	2,499,222	(273,665,015)	(258,867,134)
Total Net Position	<u>\$ (7,874,357)</u>	<u>\$ 2,283,392</u>	<u>\$ 3,895,468</u>	<u>\$ 3,386,438</u>	<u>\$ (3,978,889)</u>	<u>\$ 5,669,830</u>

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

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

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The District had a current year decrease in net position in governmental activities of (\$10,157,749) mainly attributable to \$10,008,882 in depreciation of capital assets.

Additionally, the District had a current year increase in net position in the total business-type activities of \$509,030 mainly attributable to the overall decrease in the CASPER Enterprise Fund operating expenses while maintaining stable tuition fees.

The increase in restricted net position is mainly attributable to the overall an increase in excess surplus of \$13,539,186.

District activities. The key elements of the District's changes in net position for the years ended June 30, 2019 and 2018 are as follows:

	Changes in Net Position					
	Fiscal Years Ended June 30, 2019 and 2018					
	<u>Governmental Activities</u>		<u>Business Type Activities</u>		<u>Total</u>	
	<u>2019</u>	<u>2018</u>	<u>2019</u>	<u>2018</u>	<u>2019</u>	<u>2018</u>
Revenues						
Program Revenues:						
Charges for Services	\$ -	\$ -	\$ 4,935,344	\$ 4,822,669	\$ 4,935,344	\$ 4,822,669
Operating Grants	89,889,363	92,663,739	12,618,621	13,139,140	102,507,984	105,802,879
Capital Grants	800,599	2,492,003	-	-	800,599	2,492,003
General Revenues:						
Property Taxes	124,367,357	116,692,448	-	-	124,367,357	116,692,448
Federal and State Aid						
Not Restricted	596,422,983	625,417,415	-	-	596,422,983	625,417,415
Investment Earnings	920,694	280,941	-	-	920,694	280,941
Miscellaneous	3,064,992	3,145,023	-	-	3,064,992	3,145,023
Total Revenues	<u>815,465,988</u>	<u>840,691,569</u>	<u>17,553,965</u>	<u>17,961,809</u>	<u>833,019,953</u>	<u>858,653,378</u>
Expenses						
Instructional Services	443,744,892	469,206,548	-	-	443,744,892	469,206,548
Support Services	318,293,945	338,491,471	-	-	318,293,945	338,491,471
Charter Schools	61,029,380	58,737,756	-	-	61,029,380	58,737,756
Special Schools	2,555,520	2,806,996	-	-	2,555,520	2,806,996
Business-Type Activities	-	-	17,044,935	17,235,393	17,044,935	17,235,393
Total Expenses	<u>825,623,737</u>	<u>869,242,771</u>	<u>17,044,935</u>	<u>17,235,393</u>	<u>842,668,672</u>	<u>886,478,164</u>
(Deficit) Excess Before Special Item	(10,157,749)	(28,551,202)	509,030	726,416	(9,648,719)	(27,824,786)
Special item	-	(106,682,149)	-	(25,086)	-	(106,707,235)
Change in Net Position	(10,157,749)	(135,233,351)	509,030	701,330	(9,648,719)	(134,532,021)
Net Position, July 1	2,283,392	137,516,743	3,386,438	2,685,108	5,669,830	140,201,851
Net Position, June 30	<u>\$ (7,874,357)</u>	<u>\$ 2,283,392</u>	<u>\$ 3,895,468</u>	<u>\$ 3,386,438</u>	<u>\$ (3,978,889)</u>	<u>\$ 5,669,830</u>

**JERSEY CITY PUBLIC SCHOOLS
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Governmental Activities

Capital grants and contributions decreased approximately (\$2) 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 decreased approximately (\$32) million mainly as a result of a decrease of approximately (\$5.4) million in state in state adjustment aid as compared to the prior year. Revenue from property taxes increased approximately \$7.7 to offset the compounding reduction in state adjustment aid. The decrease of approximately (\$27) million in on-behalf OPEB expense contributions was offset by a decrease of approximately (\$1) million in on-behalf TPAF pension and post retirement contributions.

Expenses decreased approximately (\$44) million as a result of the aforementioned decrease of approximately (\$27) million in on-behalf OPEB expense offset by a decrease of approximately (\$1) million in on-behalf TPAF pension and post retirement contributions; a decrease of approximately (\$6) million in pension expense due to a change in assumptions used to determine the pension liability; and a decrease of approximately (\$7) million in current expenses due to various cost reduction measures implemented by the District.

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 decreases in revenues are mainly attributable to the decreases in the amount of reimbursements from state and federal government due to a decrease in meals served as enrollment slightly decreased, particularly with the federal school lunch and breakfast programs. As a result, total expense decreases were mainly attributable to decreases in costs of sales, which were comparable to the decreases in revenue.

**JERSEY CITY PUBLIC SCHOOLS
HUDSON COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

Financial Analysis of the District's Funds

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

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

As demonstrated by the various statements and schedules included in the financial section of this report, the District continues to meet its responsibility for sound financial management.

The following schedule presents a summary of the General Fund and Special Revenue Fund revenues for the fiscal year ended June 30, 2019, 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>2019</u>	<u>Percent of Total</u>	<u>Increase/(Decrease) from 2018</u>	
			<u>Amount</u>	<u>Percent</u>
Revenues:				
Federal Sources	\$ 30,219,654	4.14%	\$ 2,167,316	7.73%
State Sources	569,177,952	78.22%	5,318,102	0.94%
Local Sources	<u>128,353,043</u>	<u>17.64%</u>	<u>8,234,631</u>	6.86%
Total Revenues	<u>\$ 727,750,649</u>	<u>100.00%</u>	<u>\$ 15,720,049</u>	2.21%

The increase of approximately \$2.2 million of federal sources is mainly attributable to the increase in Elementary and Secondary Education Act (ESEA) Title I – Part A funding.

The increase of approximately \$5.3 million in revenue from state sources is mainly the result increases of \$11.1 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 (\$5.4) million as compared to the prior year.

The increase in revenue from local sources of approximately \$8.2 million is mainly the result of increased revenues from local tax levy of \$7.7 million, in comparison to the current year.

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The following schedule presents a summary of General Fund and Special Revenue Fund expenditures for the fiscal year ended June 30, 2019 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>2019</u>	<u>Percent of Total</u>	<u>Increase/(Decrease) from 2018</u>	
			<u>Amount</u>	<u>Percent</u>
Expenditures:				
Instruction	\$ 260,181,348	35.66%	\$ (6,246,053)	-2.34%
Undistributed	407,610,528	55.87%	7,041,901	1.76%
Charter Schools	61,029,380	8.37%	2,294,796	3.91%
Special Schools	<u>756,016</u>	<u>0.10%</u>	<u>9,672</u>	<u>1.30%</u>
Total Expenditures	<u>\$ 729,577,272</u>	<u>100.00%</u>	<u>\$ 3,100,316</u>	<u>0.43%</u>

The decrease of approximately (\$6.2) million for instruction expenditures is mainly attributable to several factors, including, \$4 million decrease in the general fund from a reduction of teachers offset by existing teachers increasing in steps of the salary guide and a \$3.2 million decrease in the special revenue fund ESEA Title I – Part A instruction expenditures due to a re-allocation of resources to school based budget contribution.

The increase of approximately \$7.0 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 \$11.1 million offset by a decrease of approximately \$4 million resulting from various cost reduction measures implemented by the District.

General Fund

Revenues in the General Fund increased from the prior year approximately \$15.5 million while expenditures increased from prior year approximately \$5.5 million. The increase in General Fund revenues is due to an increase in the local tax levy of \$7.7 million and on-behalf TPAF pension, post-retirement medical, and social security contributions of \$10.6 million; offset by a decrease of (\$5.4) 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 \$10.6 million; primarily offset by a decrease of approximately (\$5) million in plant operations and maintenance due to reduction of purchased cleaning, repair, and maintenance services.

Of the \$11,767,445 of fund balances in the General Fund, \$14,046,181 of encumbrances and \$7,111,129 of fund balance - designated for subsequent years is assigned and included with the unassigned deficit of (\$27,990,687), and \$608 has been classified as restricted for capital reserve, \$13,761,343 has been restricted for current year excess surplus and \$4,838,871 has been restricted for excess surplus designated for subsequent years' expenditures.

**JERSEY CITY PUBLIC SCHOOLS
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Special Revenue Fund

Revenues and expenditures, including transfers to school based budgets in the Special Revenue Fund increased by approximately \$2 million and \$2 million, respectively. Federal source revenues have increased \$2 million over prior year due to an increase in available funding and expenditures of ESEA grants funds. State source revenues have decreased over prior year due to an increase of general fund contribution to preschool education program of approximately \$1.8 million that supplanted the program and reduced the portion funded by state sources. 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 2019 fiscal year, other than noted above. The deficit in total fund balance of (\$6,761,145) 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 \$32,201 is the result of the unspent proceeds of City authorized and funded projects as well as from state grant funds that are being used for ongoing capital projects throughout the District.

General Fund Budgetary Highlights

The District budget is prepared according to New Jersey Statutes. The most significant budgeted fund is the general fund. During the fiscal year, there were several differences between the original budget and the final amended budget as a result of transfers being applied to certain line items and the 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 \$5.4 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 budget amounts for student transportation contract services (special education students) for vendors were greater than the original budgeted amounts by approximately \$2.3 million or 17.36% due to actual enrollment of special education students requiring transportation being higher than projected and originally budgeted for.

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- Modified budgeted amounts for unallocated employee health benefits were more than original budgeted amounts by approximately \$11.7 million or 11.65% as a result of cautious budgeting for any unknown costs that could have arisen when changing health insurance to self-insured policy.

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 \$88.5 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 \$88.5 million or 100% as a result of these expenditures are made on-behalf of the District and are not budgeted for.
- Actual amounts for undistributed expenditures for instruction tuition to private schools for the handicapped-within state were less than the modified budgeted amounts by approximately \$3.9 million or 19.97% as a result of 2.3% million in outstanding encumbrances not paid as of June 30, 2019 and due to actual enrollment of handicapped students attending private schools being lower than projected and budgeted for.
- Actual amounts for student transportation contracted services (special education students) for vendors were less than the modified budgeted amounts by approximately \$2.3 million or 14.83% as a result of outstanding encumbrances not paid as of June 30, 2019.
- Actual amounts for unallocated employee benefits for TPAF contribution to early retirement incentive program (ERIP) were less than the modified budgeted amounts by approximately \$2.3 million or 67.75% as a result of outstanding encumbrances not paid as of June 30, 2019.
- Actual amounts for unallocated employee health benefits were less than the modified budgeted amounts by approximately \$7.7 million or 11.65% as a result of cautious budgeting for any unknown costs that could have arisen when changing health insurance to self-insured policy.

**JERSEY CITY PUBLIC SCHOOLS
HUDSON COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

Capital Assets

Capital Assets. As of June 30, 2019 and 2018, the District has capital assets, net of accumulated depreciation of \$251,053,103 and \$259,443,127, respectively, including land, building and improvements and machinery and equipment noted as follows:

	<u>Governmental Activities</u>		<u>Business Type Activities</u>		<u>Total</u>	
	<u>2019</u>	<u>2018</u>	<u>2019</u>	<u>2018</u>	<u>2019</u>	<u>2018</u>
Capital Assets:						
Land	\$ 14,846,605	\$ 14,846,605	\$ -	\$ -	\$ 14,846,605	\$ 14,846,605
Buildings and Improvements	409,442,926	409,102,651	-	-	409,442,926	409,102,651
Machinery and Equipment	<u>28,638,471</u>	<u>27,360,954</u>	<u>3,629,871</u>	<u>3,536,350</u>	<u>32,268,342</u>	<u>30,897,304</u>
Total Capital Assets	<u>452,928,002</u>	<u>451,310,210</u>	<u>3,629,871</u>	<u>3,536,350</u>	<u>456,557,873</u>	<u>454,846,560</u>
Less: Accumulated Depreciation:						
Buildings and Improvements	(177,240,309)	(168,324,996)	-	-	(177,240,309)	(168,324,996)
Machinery and Equipment	<u>(25,522,872)</u>	<u>(24,429,303)</u>	<u>(2,741,589)</u>	<u>(2,649,134)</u>	<u>(28,264,461)</u>	<u>(27,078,437)</u>
Total Accumulated Depreciation	<u>(202,763,181)</u>	<u>(192,754,299)</u>	<u>(2,741,589)</u>	<u>(2,649,134)</u>	<u>(205,504,770)</u>	<u>(195,403,433)</u>
Capital Assets, Net	<u>\$ 250,164,821</u>	<u>\$ 258,555,911</u>	<u>\$ 888,282</u>	<u>\$ 887,216</u>	<u>\$ 251,053,103</u>	<u>\$ 259,443,127</u>

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>2019</u>	<u>2018</u>	<u>2019</u>	<u>2018</u>	<u>2019</u>	<u>2018</u>
Long-Term Liabilities:						
Compensated Absences	\$ 32,718,895	\$ 32,376,260	\$ 154,884	\$ 172,094	\$ 32,873,779	\$ 32,548,354
Total Long-Term Liabilities	<u>\$ 32,718,895</u>	<u>\$ 32,376,260</u>	<u>\$ 154,884</u>	<u>\$ 172,094</u>	<u>\$ 32,873,779</u>	<u>\$ 32,548,354</u>

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 40-90 of this report.

**JERSEY CITY PUBLIC SCHOOLS
HUDSON COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

Economic Factors and Next Year's Budget

- The District budgeted \$11,950,000 of its June 30, 2019 fund balance to partially fund the 2019-2020 operations. This is a decrease from the amount of surplus budgeted in the 2018-2019 adopted budget of \$13,158,940.
- The tax levy has increased consistently over the past several years and increased again from \$124,367,357 in 2018-2019 to \$136,504,704 in the 2019-2020 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.
- 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. The local payroll tax revenues cannot be accurately estimated; however projections are 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 2019-2020 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, 2019

	Governmental Activities	Business-Type Activities	Totals
ASSETS			
Cash and cash equivalents	\$ 34,589,381	\$ 5,724,294	\$ 40,313,675
Internal balances			
Receivables	12,555,507	2,436,149	14,991,656
Inventory	-	212,916	212,916
Restricted assets:			
Cash and cash equivalents	608	-	608
Capital assets, net			
Non-depreciable	14,846,605	-	14,846,605
Depreciable	235,318,216	888,282	236,206,498
Total assets	297,310,317	9,261,641	306,571,958
DEFERRED OUTFLOWS OF RESOURCES			
Pension deferrals	13,334,055	-	13,334,055
LIABILITIES			
Internal balances	5,064,492	4,935,528	10,000,020
Payable to state government	1,401,659	-	1,401,659
Accounts payable and other liabilities	11,256,365	5,241	11,261,606
Accrued salaries and wages	14,763,046	234,466	14,997,512
Unearned revenue	7,793,138	36,054	7,829,192
Accrued liability for insurance claims	11,292,273	-	11,292,273
Net pension liability	201,168,190	-	201,168,190
Noncurrent liabilities			
Due within one year	1,993,569	15,488	2,009,057
Due beyond one year	30,725,326	139,396	30,864,722
Total liabilities	285,458,058	5,366,173	290,824,231
DEFERRED INFLOWS OF RESOURCES			
Pension deferrals	33,060,671	-	33,060,671
NET POSITION			
Investment in capital assets	250,164,821	888,282	251,053,103
Restricted for:			
Capital reserve	608	-	608
Capital projects	32,201	-	32,201
Excess surplus	18,600,214	-	18,600,214
Unrestricted (deficit)	(276,672,201)	3,007,186	(273,665,015)
Total net position	\$ (7,874,357)	\$ 3,895,468	\$ (3,978,889)

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, 2019

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	\$ 307,387,205	-	\$ 35,690,170	\$ -	\$ (271,697,035)	\$ -	\$ (271,697,035)
Special education	108,039,632	-	-	-	(108,039,632)	-	(108,039,632)
Other special instruction	23,986,106	-	-	-	(23,986,106)	-	(23,986,106)
Other instruction	4,331,949	-	-	-	(4,331,949)	-	(4,331,949)
Support services:							
Tuition	19,842,762	-	-	-	(19,842,762)	-	(19,842,762)
Student & instruction related services	135,022,323	-	54,192,021	-	(80,830,302)	-	(80,830,302)
General administration	12,482,661	-	-	-	(12,482,661)	-	(12,482,661)
School administrative services	32,823,090	-	-	-	(32,823,090)	-	(32,823,090)
Central services	10,239,673	-	-	-	(10,239,673)	-	(10,239,673)
Administrative information technology	4,718,616	-	-	-	(4,718,616)	-	(4,718,616)
Plant operations and maintenance	65,498,629	-	-	800,599	(64,698,030)	-	(64,698,030)
Pupil transportation	37,666,191	-	-	-	(37,666,191)	-	(37,666,191)
Special schools	2,555,520	-	-	-	(2,555,520)	-	(2,555,520)
Charter schools	61,029,380	-	7,172	-	(61,022,208)	-	(61,022,208)
Total governmental activities	825,623,737	-	89,889,363	800,599	(734,933,775)	-	(734,933,775)
Business-type activities:							
Food service	13,482,450	846,106	12,618,621	-	-	(17,723)	(17,723)
CASPER program	3,353,650	3,814,560	-	-	-	460,910	460,910
Other - nonmajor	208,835	274,678	-	-	-	65,843	65,843
Total business-type activities	17,044,935	4,935,344	12,618,621	-	-	509,030	509,030
Total primary government	\$ 842,668,672	\$ 4,935,344	\$ 102,507,984	\$ 800,599	\$ (734,933,775)	\$ 509,030	\$ (734,424,745)
General revenues:							
Property taxes, levied for general purpose, net					\$ 124,367,357	\$ -	\$ 124,367,357
State aid not restricted					595,190,206	-	595,190,206
Federal aid not restricted					1,232,777	-	1,232,777
Investment earnings					920,694	-	920,694
Miscellaneous income					3,064,992	-	3,064,992
Total general revenues and special item					724,776,026	-	724,776,026
Change in net position					(10,157,749)	509,030	(9,648,719)
Net position, July 1					2,283,392	3,386,438	5,669,830
Net position, June 30					\$ (7,874,357)	\$ 3,895,468	\$ (3,978,889)

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, 2019

	General Fund	Special Revenue Fund	Capital Projects Fund	Total Governmental Funds
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
ASSETS				
Cash and cash equivalents	\$ 22,872,957	\$ 6,788	\$ 32,201	\$ 22,911,946
Receivables from other governments:				
Federal	-	5,060,261	-	5,060,261
State	4,175,374	7,172	-	4,182,546
Local	-	9	-	9
Other accounts receivable	1,169,073	84,649	-	1,253,722
Restricted assets:				
Cash and cash equivalents	<u>608</u>	<u>-</u>	<u>-</u>	<u>608</u>
Total assets	<u>\$ 28,218,012</u>	<u>\$ 5,158,879</u>	<u>\$ 32,201</u>	<u>\$ 33,409,092</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Interfund payable	\$ 718,454	\$ 2,191,481	\$ -	\$ 2,909,935
Payable to state government	1,061,563	340,096	-	1,401,659
Accounts payable and other liabilities	90,996	1,419,089	-	1,510,085
Accrued salaries and wages	14,579,554	176,220	-	14,755,774
Unearned revenue	<u>-</u>	<u>7,793,138</u>	<u>-</u>	<u>7,793,138</u>
Total liabilities	<u>16,450,567</u>	<u>11,920,024</u>	<u>-</u>	<u>28,370,591</u>
Fund balances:				
Restricted fund balance:				
Excess surplus-designated for subsequent year's expenditures	4,838,871	-	-	4,838,871
Excess surplus	13,761,343	-	-	13,761,343
Capital reserve	608	-	-	608
Capital projects	-	-	32,201	32,201
Assigned fund balance:				
Year-end encumbrances	14,046,181	-	-	14,046,181
Designated for subsequent year's expenditures	7,111,129	-	-	7,111,129
Unassigned fund balance (deficit)	<u>(27,990,687)</u>	<u>(6,761,145)</u>	<u>-</u>	<u>(34,751,832)</u>
Total fund balances	<u>11,767,445</u>	<u>(6,761,145)</u>	<u>32,201</u>	<u>5,038,501</u>
Total liabilities and fund balances	<u>\$ 28,218,012</u>	<u>\$ 5,158,879</u>	<u>\$ 32,201</u>	<u>\$ 33,409,092</u>

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

JERSEY CITY PUBLIC SCHOOLS
Balance Sheet
Governmental Funds
June 30, 2019

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

Total fund balances - governmental funds (from B-1)		\$ 5,038,501
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 \$452,928,002 and the accumulated depreciation is \$202,763,181.		250,164,821
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	\$ 13,334,055	
Deferred pension inflows	<u>(33,060,671)</u>	(19,726,616)
Additional accounts payable for pension contribution offset by deferred outflow for pension liabilities.		(9,746,280)
Long-term liabilities are not due and payable in the current period and therefore are not reported as liabilities in the funds.		
Compensated absences	(32,718,895)	
Net pension liability	<u>(201,168,190)</u>	(233,887,085)
The unrestricted net position of the internal service funds are included with governmental activities.		<u>282,302</u>
Net position of governmental activities		<u><u>\$ (7,874,357)</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, 2019

	General Fund	Special Revenue Fund	Capital Projects Fund	Total Governmental Funds
REVENUES				
Local sources:				
Local tax levy	\$ 124,367,357	\$ -	\$ -	\$ 124,367,357
Tuition	67,208	-	-	67,208
Interest earned	920,694	-	-	920,694
Miscellaneous	2,827,360	170,424	-	2,997,784
State sources	499,152,316	70,025,636	360,147	569,538,099
Federal sources	1,232,777	28,986,877	-	30,219,654
Total revenues	<u>628,567,712</u>	<u>99,182,937</u>	<u>360,147</u>	<u>728,110,796</u>
EXPENDITURES				
Current:				
Regular instruction	148,260,380	35,690,170	-	183,950,550
Special education instruction	60,175,125	-	-	60,175,125
Other special instruction	12,947,679	-	-	12,947,679
Other instruction	3,107,994	-	-	3,107,994
Support services and undistributed costs:				
Tuition	19,461,105	-	-	19,461,105
Student & instruction related services	54,671,838	54,192,021	-	108,863,859
General administration	9,329,618	-	-	9,329,618
School administrative services	19,082,869	-	-	19,082,869
Central services	7,494,039	-	-	7,494,039
Administrative information technology	3,613,108	-	-	3,613,108
Plant operations and maintenance	61,899,893	-	-	61,899,893
Pupil transportation	19,681,532	-	-	19,681,532
Unallocated Employee benefits	157,383,906	-	-	157,383,906
Special schools	756,016	-	-	756,016
Charter schools	61,022,208	7,172	-	61,029,380
Capital outlay	-	440,452	360,147	800,599
Total expenditures	<u>638,887,310</u>	<u>90,329,815</u>	<u>360,147</u>	<u>729,577,272</u>
Excess (deficiency) of revenues over expenditures	<u>(10,319,598)</u>	<u>8,853,122</u>	<u>-</u>	<u>(1,466,476)</u>
OTHER FINANCING SOURCES (USES)				
Transfer - Contribution to school based budgeting	11,872,473	(11,872,473)	-	-
Local contribution to special revenue fund	(2,932,699)	2,932,699	-	-
Total other financing sources (uses)	<u>8,939,774</u>	<u>(8,939,774)</u>	<u>-</u>	<u>-</u>
Net changes in fund balance	(1,379,824)	(86,652)	-	(1,466,476)
Fund balances - July 1	13,147,269	(6,674,493)	32,201	6,504,977
Fund balances - June 30	<u>\$ 11,767,445</u>	<u>\$ (6,761,145)</u>	<u>\$ 32,201</u>	<u>\$ 5,038,501</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, 2019

Total net change in fund balances - governmental funds (from B-2) \$ (1,466,476)

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	\$ (10,008,882)	
Capital outlays	<u>1,617,792</u>	(8,391,090)

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	1,954,479	
Compensated absences accrued	<u>(2,297,114)</u>	(342,635)

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		(291,200)
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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.

Reduction in PERS pension expense recognized	333,652	
Additional on-behalf TPAF pension expense	(60,483,518)	
Additional on-behalf TPAF pension contribution	60,483,518	
Additional on-behalf OPEB expense	(26,871,674)	
Additional on-behalf OPEB contribution	<u>26,871,674</u>	
		<u>333,652</u>

Change in net position of governmental activities \$ (10,157,749)

JERSEY CITY PUBLIC SCHOOLS
Combining Statements of Net Position
Proprietary Funds
June 30, 2019

	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	\$ 2,041,527	\$ 3,517,638	\$ 165,129	\$ 5,724,294	\$ 11,677,435
Interfund receivable	-	-	180,728	180,728	-
Intergovernmental receivable:					
State	22,398	-	-	22,398	-
Federal	2,210,866	-	-	2,210,866	-
Local	-	-	-	-	2,058,969
Accounts receivable	106,424	94,058	2,403	202,885	-
Inventories	212,916	-	-	212,916	-
Total current assets	<u>4,594,131</u>	<u>3,611,696</u>	<u>348,260</u>	<u>8,554,087</u>	<u>13,736,404</u>
Capital assets:					
Machinery and equipment	3,629,871	-	-	3,629,871	215,438
Less: accumulated depreciation	<u>(2,741,589)</u>	<u>-</u>	<u>-</u>	<u>(2,741,589)</u>	<u>(181,326)</u>
Total capital assets	<u>888,282</u>	<u>-</u>	<u>-</u>	<u>888,282</u>	<u>34,112</u>
Total assets	<u>5,482,413</u>	<u>3,611,696</u>	<u>348,260</u>	<u>9,442,369</u>	<u>13,770,516</u>
LIABILITIES					
Current liabilities:					
Interfund payable	3,437,880	1,553,992	124,384	5,116,256	2,154,557
Accounts payable	5,241	-	-	5,241	-
Accrued salaries and wages	14,480	200,475	19,511	234,466	7,272
Unearned revenue	36,054	-	-	36,054	-
Accrued liability for insurance claims	-	-	-	-	11,292,273
Compensated absences	15,488	-	-	15,488	-
Total current liabilities	<u>3,509,143</u>	<u>1,754,467</u>	<u>143,895</u>	<u>5,407,505</u>	<u>13,454,102</u>
Noncurrent liabilities:					
Compensated absences	139,396	-	-	139,396	-
Total noncurrent liabilities	<u>139,396</u>	<u>-</u>	<u>-</u>	<u>139,396</u>	<u>-</u>
Total liabilities	<u>3,648,539</u>	<u>1,754,467</u>	<u>143,895</u>	<u>5,546,901</u>	<u>13,454,102</u>
NET POSITION					
Investment in capital assets	888,282	-	-	888,282	34,112
Unrestricted	<u>945,592</u>	<u>1,857,229</u>	<u>204,365</u>	<u>3,007,186</u>	<u>282,302</u>
Total net position	<u>\$ 1,833,874</u>	<u>\$ 1,857,229</u>	<u>\$ 204,365</u>	<u>\$ 3,895,468</u>	<u>\$ 316,414</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, 2019

	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	\$ 490,701	\$ -	\$ -	\$ 490,701	\$ -
Sales - non-reimbursable programs	355,405	-	-	355,405	-
Insurance proceeds	-	-	-	-	1,093,320
Tuition fees	-	3,814,560	274,678	4,089,238	5,316,443
Miscellaneous	-	-	-	-	24,509
Total operating revenues	<u>846,106</u>	<u>3,814,560</u>	<u>274,678</u>	<u>4,935,344</u>	<u>6,434,272</u>
OPERATING EXPENSES					
Cost of sales - reimbursable programs	6,774,633	-	-	6,774,633	-
Cost of sales - non-reimbursable programs	96,432	-	-	96,432	-
Insurance claims	-	-	-	-	1,093,320
Salaries and wages	5,171,418	3,162,715	208,835	8,542,968	4,197,740
Employee benefits	1,085,761	32,981	-	1,118,742	1,285,116
Professional and technical services	158,899	-	-	158,899	8,199
Other services	66,058	-	-	66,058	19,232
Rentals	-	-	-	-	96,275
Supplies and materials	36,794	157,954	-	194,748	25,590
Depreciation expense	92,455	-	-	92,455	14,089
Total operating expenses	<u>13,482,450</u>	<u>3,353,650</u>	<u>208,835</u>	<u>17,044,935</u>	<u>6,739,561</u>
Operating (loss) income	<u>(12,636,344)</u>	<u>460,910</u>	<u>65,843</u>	<u>(12,109,591)</u>	<u>(305,289)</u>
NONOPERATING REVENUES					
State sources:					
State school lunch program	117,140	-	-	117,140	-
Federal sources:					
School breakfast program	4,640,076	-	-	4,640,076	-
National school lunch program	6,381,814	-	-	6,381,814	-
National school snack program	250,616	-	-	250,616	-
Health Hunger-Free Kids Act	129,185	-	-	129,185	-
Summer food service program for children	192,960	-	-	192,960	-
Commodity supplemental food program	749,362	-	-	749,362	-
National school lunch program - equipment assistance grant	93,521	-	-	93,521	-
Fruits and vegetables	63,947	-	-	63,947	-
	<u>12,618,621</u>	<u>-</u>	<u>-</u>	<u>12,618,621</u>	<u>-</u>
Change in net position	(17,723)	460,910	65,843	509,030	(305,289)
Net position, July 1	1,851,597	1,396,319	138,522	3,386,438	621,703
Net position, June 30	<u>\$ 1,833,874</u>	<u>\$ 1,857,229</u>	<u>\$ 204,365</u>	<u>\$ 3,895,468</u>	<u>\$ 316,414</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, 2019

	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	\$ 822,543	\$ 3,811,562	\$ 274,853	\$ 4,908,958	\$ 5,985,533
Other Receipts	-	-	-	-	1,117,829
Payments to employees for salaries and benefits	(6,293,128)	(3,197,012)	(207,339)	(9,697,479)	(5,475,584)
Payments to suppliers for goods and services	(4,970,607)	1,396,319	(252,295)	(3,826,583)	(149,296)
Payments to insurance provider	-	-	-	-	(2,186,640)
Net cash (used) provided by operating activities	<u>(10,441,192)</u>	<u>2,010,869</u>	<u>(184,781)</u>	<u>(8,615,104)</u>	<u>(708,158)</u>
Cash flows from non-capital financing activities:					
Cash received from state sources	119,147	-	-	119,147	-
Cash received from federal sources	<u>11,986,106</u>	<u>-</u>	<u>-</u>	<u>11,986,106</u>	<u>-</u>
Net cash provided by non-capital financing activities	<u>12,105,253</u>	<u>-</u>	<u>-</u>	<u>12,105,253</u>	<u>-</u>
Cash flows from capital and related financing activities:					
Acquisition of capital assets	<u>(93,521)</u>	<u>-</u>	<u>-</u>	<u>(93,521)</u>	<u>-</u>
Net increase (decrease) in cash and cash equivalents	1,570,540	2,010,869	(184,781)	3,396,628	(708,158)
Cash and cash equivalents, July 1	470,987	1,506,769	349,910	2,327,666	12,385,593
Cash and cash equivalents, June 30	<u>\$ 2,041,527</u>	<u>\$ 3,517,638</u>	<u>\$ 165,129</u>	<u>\$ 5,724,294</u>	<u>\$ 11,677,435</u>
Reconciliation of operating (loss) income to net cash (used) provided by operating activities:					
Operating (loss) income	\$ (12,636,344)	\$ 460,910	\$ 65,843	\$ (12,109,591)	\$ (305,289)
Adjustment to reconcile operating (loss) income to net cash (used) provided by operating activities:					
Depreciation	92,455	-	-	92,455	14,089
Food distribution program	749,362	-	-	749,362	-
Decrease (Increase) in interfund receivable	-	281	(180,728)	(180,447)	-
Decrease in local intergovernmental receivable	-	91,060	-	91,060	(463,800)
(Increase) decrease in accounts receivable	(40,558)	(94,058)	175	(134,441)	-
(Increase) in inventories	(66,371)	-	-	(66,371)	-
Increase (decrease) in interfund payable	1,479,218	1,553,992	(71,567)	2,961,643	1,132,890
(Decrease) increase in accrued salaries	(18,739)	(1,316)	1,496	(18,559)	7,272
(Decrease) in accrued liability for insurance claims	-	-	-	-	(1,093,320)
(Decrease) in compensated absences	(17,210)	-	-	(17,210)	-
Total adjustments	<u>2,195,152</u>	<u>1,549,959</u>	<u>(250,624)</u>	<u>3,494,487</u>	<u>(402,869)</u>
Net cash (used) provided by operating activities	<u>\$ (10,441,192)</u>	<u>\$ 2,010,869</u>	<u>\$ (184,781)</u>	<u>\$ (8,615,104)</u>	<u>\$ (708,158)</u>
Noncash capital financing activities:					
Food distribution program	\$ 749,362	\$ -	\$ -	\$ 749,362	\$ -

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, 2019

	<u>Trust Funds</u>	<u>Agency Funds</u>
ASSETS		
Cash and cash equivalents	\$ 1,674,334	\$ 36,789,340
Accounts receivable	613	-
Interfund receivable	<u>-</u>	<u>10,000,020</u>
Total assets	<u>1,674,947</u>	<u>46,789,360</u>
LIABILITIES		
Accounts payable	\$ 106,949	-
Payroll deductions and withholdings payable	-	3,266,397
Summer escrow payroll payable	-	43,017,801
Due to student groups	<u>-</u>	<u>505,162</u>
Total liabilities	<u>106,949</u>	<u>\$ 46,789,360</u>
NET POSITION		
Reserved for scholarships	569,397	
Held in trust for unemployment claims	<u>998,601</u>	
Total net position	<u>\$ 1,567,998</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, 2019

	<u>Trust Funds</u>
ADDITIONS	
Local sources:	
Plan member contributions	\$ 571,795
Fundraising donation	<u>15,650</u>
Total additions	<u>587,445</u>
DEDUCTIONS	
Scholarships awarded	44,350
Unemployment claims	<u>498,337</u>
Total deductions	<u>542,687</u>
Change in net position	44,758
Net position, July 1	1,523,240
Net position, June 30	<u>\$ 1,567,998</u>

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, 2019**

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, 2019**

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, 2019**

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, 2019**

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, 2019**

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, 2019**

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, 2019**

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, 2019**

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>2018 - 2019</u>
Total Revenues (Budgetary Basis)	\$ 100,070,068
Adjustments:	
Add: Prior Year Encumbrances	2,551,052
Less: Current Year Encumbrances	(3,351,531)
Adjust for State Aid Payment Recognize for GAAP Statements in the Current Year, Previously Recognized for Budgetary Purposes	6,674,493
Adjust for State Aid Payment Not Recognized for GAAP Purpose until the Subsequent Year	(6,761,145)
Total Revenues (GAAP Basis)	\$ 99,182,937
Total Expenditures (Budgetary Basis)	\$ 100,070,068
Adjustments:	
Add: Prior Year Encumbrances	2,551,052
Less: Current Year Encumbrances	(3,351,531)
Net Transfers (outflows) to General Fund	(8,939,774)
Total Expenditures (GAAP Basis)	\$ 90,329,815

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

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, 2019**

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 2018 - 2019 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, 2019, consisted of \$212,916.

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, 2019**

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, 2019, the amount earned by these employees but not disbursed was \$43,017,801 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, 2019**

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 \$32,718,895 and \$154,884, respectively, at June 30, 2019, 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, 2019**

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, 2019**

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, 2019 audited excess surplus that is required to be appropriated in the 2020-2021 original budget certified for taxes.

Excess Surplus – Prior Year - Designated for Subsequent Year's Budget - This restriction was created to represent the June 30, 2018 audited excess surplus that will be appropriated in the 2019-2020 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, 2019**

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 2019-2020 original budget certified for taxes.

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, 2019**

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
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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 \$88,483,061 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, 2019**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

X. 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.

Y. GASB Pronouncements

GASB Pronouncements Implemented in the 2019 Fiscal Year

GASB Statement No. 88, *Certain Disclosures Related to Debt, Including Direct Borrowings and Direct Placements*. 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 associated with debt will be disclosed.

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.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Y. GASB Pronouncements (Continued)

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

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. 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, 2019**

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, 2019, the book value of the District’s deposits was \$78,777,957 and bank balances of the District’s cash and deposits amounted to \$90,286,376.

As of June 30, 2019, 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	78,275,164
	\$78,777,957
Reconciliation to Government-Wide Statement of	
Net Position:	
Unrestricted Cash	\$ 40,313,675
Restricted Cash	608
Trust and Agency Fund Cash (Not Included in Government-Wide Statement)	38,463,674
	\$ 78,777,957

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

NOTE 2. DEPOSITS AND INVESTMENTS (Continued)

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.

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, 2019 the District's investments were not exposed to custodial credit risk, interest rate risk or foreign currency risk.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

NOTE 4. RECEIVABLES FROM OTHER GOVERNMENTS

Receivables from other governments as reported on the general fund balance sheet amounting to \$4,175,374 are comprised of \$0 from federal sources and \$4,175,374 from state sources.

Receivables from other governments as reported on the special revenue fund balance sheet amounting to \$5,067,442 are comprised of \$5,060,261 from federal sources and \$7,172 from state sources.

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, 2019:

	<u>Balance at July 1, 2018</u>	<u>Additions</u>	<u>Disposals</u>	<u>Balance at June 30, 2019</u>
Governmental Activities:				
Capital assets, not being depreciated:				
Land	\$ 14,846,605	\$ -	\$ -	\$ 14,846,605
Total capital assets, not being depreciated	<u>14,846,605</u>	<u>-</u>	<u>-</u>	<u>14,846,605</u>
Capital assets, being depreciated:				
Buildings and improvements	409,102,651	340,275	-	409,442,926
Machinery and equipment	27,360,954	1,277,517	-	28,638,471
Total capital assets, being depreciated	<u>436,463,605</u>	<u>1,617,792</u>	<u>-</u>	<u>438,081,397</u>
Less accumulated depreciation for:				
Buildings and improvements	(168,324,996)	(8,915,313)	-	(177,240,309)
Machinery and equipment	(24,429,303)	(1,093,569)	-	(25,522,872)
Total accumulated depreciation	<u>(192,754,299)</u>	<u>(10,008,882)</u>	<u>-</u>	<u>(202,763,181)</u>
Total capital assets, being depreciated, net	<u>243,709,306</u>	<u>(8,391,090)</u>	<u>-</u>	<u>235,318,216</u>
Governmental activities capital assets, net	<u>\$ 258,555,911</u>	<u>\$ (8,391,090)</u>	<u>\$ -</u>	<u>\$ 250,164,821</u>

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

NOTE 5. CAPITAL ASSETS AND DEPRECIATION (Continued)

* Depreciation expense was charged to Governmental Activities for the year fiscal year ended June 30, 2019 as follows:

Instruction:	
Regular instruction	\$ 3,607,506
Special education instruction	1,180,112
Other special instruction	253,921
Other instruction	60,952
Total Instruction	5,102,491
Support Services:	
Tuition	381,657
Student & instruction related services	2,134,960
General administration	182,966
School administrative services	374,240
Central services	146,968
Administrative information technology	70,858
Plant operations and maintenance	1,213,936
Pupil transportation	385,980
Special schools	14,826
Total Support Services	4,906,391
Internal Service Fund:	
Depreciation Expense	14,089
Total Depreciation Expense	\$ 10,022,971

The following is a summarization of the business-type activities in capital assets for the year fiscal year ended June 30, 2019:

	Balance at July 1, 2018	Additions	Disposals	Balance at June 30, 2019
Business-type Activities				
Capital assets, being depreciated:				
Machinery and equipment	\$ 3,536,350	\$ 93,521	\$ -	\$ 3,629,871
Total capital assets, being depreciated	3,536,350	93,521	-	3,629,871
Less accumulated depreciation for:				
Machinery and equipment	(2,649,134)	(92,455)	-	(2,741,589)
Total accumulated depreciation	(2,649,134)	(92,455)	-	(2,741,589)
Total capital assets, being depreciated, net	887,216	1,066	-	888,282
Business-type activities capital assets, net	\$ 887,216	\$ 1,066	\$ -	\$ 888,282

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

NOTE 6. LONG-TERM DEBT

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

As of June 30, 2019, the governmental and business-type long-term debt of the District consisted of the following:

Governmental Activity Debt:	
Accrued Compensation Absences:	
Current Portion	\$ 1,993,569
Noncurrent Portion	<u>30,725,326</u>
Total Governmental Activity Debt	<u>\$ 32,718,895</u>
Business-Type Activity Debt:	
Accrued Compensation Absences:	
Current Portion	\$ 15,488
Noncurrent Portion	<u>139,396</u>
Total Business-Type Activity Debt	<u>\$ 154,884</u>

The following is a summary of changes in long-term debt for the year ended June 30, 2019:

	Balance June 30, 2018	Additions	Deductions	Balance June 30, 2019	Amounts Due Within One Year	Long-Term Portion
Governmental Activities:						
Compensated Absences	<u>\$ 32,376,260</u>	<u>\$ 2,297,114</u>	<u>\$ (1,954,479)</u>	<u>\$ 32,718,895</u>	<u>\$ 1,993,569</u>	<u>\$ 30,725,326</u>
Business-Type Activities:						
Compensated Absences	<u>\$ 172,094</u>	<u>\$ 1,897</u>	<u>\$ (19,107)</u>	<u>\$ 154,884</u>	<u>\$ 15,488</u>	<u>\$ 139,396</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, 2019 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 \$3,870,000 to \$1,545,000 from 2019 to 2021 with variable interest at 0.0659% to 3.139%.	\$ 8,085,000
\$9,830,00, 2015B School Refunding Bonds, due in annual installments starting February 15, 2016 at \$80,000 and \$875,000 to \$1,160,000 from 2019 to 2027 with variable interest at 2.9% to 5.0%.	<u>7,000,000</u>
	<u>\$ 15,085,000</u>

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

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
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	1,020,000	184,850	1,204,850
2025 - 2027	3,345,000	269,650	3,614,650
	<u>\$ 15,085,000</u>	<u>\$ 1,810,700</u>	<u>\$ 16,895,700</u>

B. Bonds Authorized But Not Issued:

As of June 30, 2019, 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, 2019**

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, 2019**

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.

Other Pension Funds

The State established and administers a Supplemental Annuity Collective Trust Fund (SACT) which is available to active members of the State-administered retirement systems to purchase annuities to supplement the guaranteed benefits provided by their retirement system. The state or local government employers do not appropriate funds to SACT.

The cost of living increase for PERS and TPAF, are funded directly by each of the respective systems but are currently suspended as a result of reform legislation.

According to state law, all obligations of each retirement system will be assumed by the State of New Jersey should any retirement system be terminated.

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

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.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

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

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.

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. Prudential retirement is the third-party administrator for the DCRP and provides record keeping, administrative services and investment options. Investment transactions are accounted for on a trade or investment date basis. Interest and dividend income are recorded on the accrual basis, with dividends accruing on the ex-dividend date. The net increase or decrease in the fair value of investments includes the net realized and unrealized gains or losses on investments.

The State of New Jersey, Department of the Treasury, 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.

Collective Net Pension Liability

The collective net pension liability of the participating employers for local PERS at June 30, 2018 is \$19.7 billion and the plan fiduciary net position as a percentage of the total pension liability is 53.60%. The collective net pension liability of the State funded TPAF at June 30, 2018 is \$63.81 billion and the plan fiduciary net position as a percentage of total pension liability is 26.49%.

The total pension liabilities were determined based on actuarial valuations as of July 1, 2017 which were rolled forward to June 30, 2018.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

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

Actuarial Methods and Assumptions

In the July 1, 2017 PERS and TPAF actuarial valuation, the actuarial assumptions and methods used in these valuations were described in the Actuarial Assumptions and Methods section of the Actuary's report and are included here in this note to the financial statements. The pension systems selected economic and demographic assumptions and prescribed them for use for purposes of compliance with GASB Statement No. 68. The Actuary provided guidance with respect to these assumptions, and it is their belief that the assumptions represent reasonable expectations of anticipated plan experience

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. As defined, the retirement systems require employee contributions based on 7.50% for PERS, 7.50% for TPAF and 5.50% for DCRP of the employee's annual compensation for fiscal year 2019.

PERS employers' and TPAF State's non-employer contributions are based on actuarially determined amounts, which include the normal cost and unfunded accrued liability. For the fiscal year ended June 30, 2019 for TPAF, which is a cost sharing multiple employer defined benefit pension plan with a special funding situation, the State's annual pension contribution was less than this actuarial determined amount. For PERS, which is a cost sharing multiple employer defined benefit pension plan, the annual pension contributions were equal to the actuarial determined amounts. TPAF non-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. All PERS and DCRP contributions made by the District for fiscal years 2019, 2018 and 2017 were equal to the required contributions.

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, 2019, 2018, and 2017 the District paid the required contributions to PERS of \$10,162,642, \$9,431,832, and \$8,595,258, respectively.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

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

Employer and Employee Contribution Requirements (Continued)

During the years ended June 30, 2019 and 2018 the District paid the required contributions to DCRP of \$176,201 and \$165,055, respectively.

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.

Also, in accordance with N.J.S.A. 18A:66-66, the State of New Jersey reimbursed the District \$17,717,585 during the year ended June 30, 2019, 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, 2018. 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, 2018 are based on the ratio of each employer's contribution to total employer contributions of the group for the fiscal year ended June 30, 2018.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

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)

At June 30, 2019 the District reported in the statement of net position (accrual basis) a liability of \$201,168,190 for its proportionate share of the PERS net pension liability. The net pension liability was measured as of June 30, 2018, 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, 2018, the District's PERS proportion was 1.0217%, which was an increase of 0.0036% from its proportion measured as of June 30, 2017.

For the year ended June 30, 2019, the District recognized in the government-wide statement of activities (accrual basis) pension expense of \$9,828,990 for PERS. The pension contribution made by the District during the current 2018-2019 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, 2019 with a measurement date of the prior fiscal year end of June 30, 2018. 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, 2019 for contributions made subsequent to the current fiscal year-end. At June 30, 2019, 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	\$ 2,799,019	\$ -
Changes in assumptions	-	31,173,705
Net differences between projected and actual investment earnings on pension plan investments	-	1,886,966
Changes in proportion	788,756	-
District contributions subsequent to measurement date	9,746,280	-
Total	<u>\$ 13,334,055</u>	<u>\$ 33,060,671</u>

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

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)

\$9,746,280 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, 2020. 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,	
2020	\$ (857,154)
2021	(3,634,673)
2022	(12,232,356)
2023	(4,122,331)
2023	<u>(8,626,382)</u>
	<u><u>\$ (29,472,896)</u></u>

The PERS pension liability and deferred inflows of resources related to pensions are expected to be paid from budgetary appropriations in the general fund.

Actuarial Assumptions

The collective total pension liability for the June 30, 2018 measurement date was determined by an actuarial valuation as of July 1, 2017, which was rolled forward to June 30, 2018. 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, 2017 valuation was based on the results of an actuarial experience study for the period July 1, 2011 to June 30, 2014.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

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

In accordance with State statute, the long-term expected rate of return on plan investments (7.00% at June 30, 2018) is determined by the State Treasurer, after consultation with the Directors of the Division of Investments and Division of Pensions and Benefits, the board of trustees and the actuaries. The long-term expected rate of return was determined using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in PERS's target asset allocation as of June 30, 2018 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Risk Mitigation Strategies	5.00%	5.51%
Cash Equivalents	5.50%	1.00%
U.S. Treasuries	3.00%	1.87%
Investment Grade Credit	10.00%	3.78%
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%

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

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)

Discount Rate

The discount rate used to measure the total pension liability was 5.66% as of June 30, 2018. 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 3.87% as of June 30, 2018, 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 50% 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 2046. Therefore, the long-term expected rate of return on plan investments was applied to projected benefit payments through 2046, and the municipal bond rate was applied to projected benefit payments after that date in determining the total pension liability.

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

The following presents the District's proportionate share of the net pension liability as of June 30, 2018, 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 (4.66%)	At Current Discount Rate (5.66%)	At 1% Increase (6.66%)
District's proportionate share of			
PERS net pension liability	\$ 252,945,820	\$ 201,168,190	\$ 157,730,069

The sensitivity analysis was based on the proportionate share of the District's net pension liability at June 30, 2018. 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.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

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)

Payable to the pension plan

At June 30, 2019 the District reported accounts payable to the PERS of \$9,746,280 for the required actuarially determined contribution to PERS for the year ended June 30, 2019.

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, 2018. Employer allocation percentages have been rounded for presentation purposes.

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, 2018, 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.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

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)

At June 30, 2019 the State’s proportionate share of the TPAF net pension liability attributable to the District was \$1,528,115,496. The non-employer allocation percentages are based on the ratio of the State’s contributions made as an employer and non-employer 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, 2018. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2017, which was rolled forward to June 30, 2018. At June 30, 2018 the State’s proportionate share of the TPAF net pension liability associated with the District was 2.4020%, which was an increase of 0.0652% from its proportion measured as of June 30, 2017.

For the year ended June 30, 2019 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.

Actuarial Assumptions

The total TPAF pension liability for the June 30, 2018 measurement date was determined by an actuarial valuation as of July 1, 2017, which was rolled forward to June 30, 2018. This actuarial valuation used the following actuarial assumptions, applied to all periods in the measurement:

Inflation rate	2.25%
Salary increases:	
2011-2026	1.55 – 4.55%
Thereafter	2.00 – 5.45% Based on age
Investment rate of return	7.00%

Pre-retirement mortality rates were based on the RP-2006 Employee White Collar Mortality Tables, set back three years for males and five years for females, projected on a generational basis from a base year of 2006 using a 60-year average of improvement rates based on Social Security data from 1953 to 2013. Post-retirement mortality rates were based on the RP-2006 Healthy Annuitant White Collar Mortality Tables, with adjustments as described in the latest experience study, projected on a generational basis from a base year of 2006 using a 60-year average of improvement rates based on Social Security data from 1953 to 2013. Disability mortality rates were based on the RP-2006 Disabled Retiree Mortality Tables with rates adjusted by 90%. No mortality improvement is assumed for disabled retiree mortality.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

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 (Continued)

The actuarial assumptions used in the July 1, 2017 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, 2018) is determined by the State Treasurer, after consultation with the Directors of the Division of Investments and Division of Pensions and Benefits, the board of trustees and the actuaries. The long-term expected rate of return was determined using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

Best estimates of arithmetic real rates of return for each major asset class included in TPAF's target asset allocation as of June 30, 2018 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Risk Mitigation Strategies	5.00%	5.51%
Cash Equivalents	5.50%	1.00%
U.S. Treasuries	3.00%	1.87%
Investment Grade Credit	10.00%	3.78%
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%

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

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)

Discount Rate

The discount rate used to measure the total pension liability for TPAF was 4.86% as of June 30, 2018. 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 3.87% as of June 30, 2018, 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 50% 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 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.

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, 2018 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 (3.86%)	At Current Discount Rate (4.86%)	At 1% Increase (5.86%)
States proportionate share of the TPAF net pension liability attributable to the District	\$ 1,806,203,497	\$ 1,528,115,496	\$ 1,297,587,319

The sensitivity analysis was based on the State's proportionate share of the net pension liability attributable to the District at June 30, 2018. 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.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

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)

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

Plan Description and Benefits Provided

The State of New Jersey sponsors and administers the State Health Benefit Local Education Retired Employees Plan (Local Education Retired Plan) covering certain local school district employees, including those District employees and retirees eligible for coverage.

The Local Education Retired Plan is a multiple-employer defined benefit other post-employment benefit (OPEB) plan that is administered by the State on a pay-as-you-go basis. Accordingly, no assets are accumulated in a qualifying trust that meets the criteria in paragraph 4 of GASB Statement No 75. The Local Education Retired Plan provides medical, prescription drug, and Medicare Part B reimbursement to retirees and the covered dependents of local education employees. The State also offers dental care to retirees, however, since dental benefits are completely paid for by the retirees, there is no OPEB liability for these benefits.

The employer contributions for the participating local education employers are legally required to be funded by the State in accordance with N.J.S.A. 52:14-17.32f. According to N.J.S.A. 52:14-17.32f, the State provides employer-paid coverage to employees who retired from a board of education or county college with 25 years or more of service credit in, or retires on a disability pension from one or more of the following plans: the Teachers' Pension and Annuity Fund (TPAF), the Public Employees' Retirement System (PERS), the Police and Firemen Retirement System (PFRS), or the Alternate Benefit Program (ABP). Pursuant to Chapter 78, P.L. 2011, future retirees eligible for postemployment 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 care 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.

For additional information about the State Health Benefit Local Education Retired Education Plan, please refer to the Division's Comprehensive Annual Financial Report (CAFR) which can be found at <https://www.state.nj.us/treasury/pensions/gasb-notices-opeb.shtml>.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

NOTE 8. POST-RETIREMENT MEDICAL BENEFITS (Continued)

Employees Covered by Benefit Terms

The following Local Education Retired Plan employees were covered by benefit terms as of the June 30, 2018 (measurement date June 30, 2017):

Active Plan Members	217,131
Inactive Plan Members or Beneficiaries Currently Receiving Benefit Payments	145,050
Total	362,181

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.

Collective Net OPEB Liability

The collective net OPEB liability of the State, as the non-employer contributing entity, of the plan at June 30, 2018 is \$46.1 billion, and the plan fiduciary net position as a percentage of the total OPEB liability is zero percent.

The total OPEB liabilities were determined based on actuarial valuations as of June 30, 2017 which were rolled forward to June 30, 2018.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

NOTE 8. POST-RETIREMENT MEDICAL BENEFITS (Continued)

Actuarial Methods and Assumptions

In the June 30, 2017 OPEB actuarial valuation, the actuarial assumptions and methods used in these valuations were described in the Actuarial Assumptions and Methods section of the Actuary's report and are included here in this note to the financial statements. The Plan selected economic and demographic assumptions and prescribed them for use for purposes of compliance with GASB Statement No. 75. The Actuary provided guidance with respect to these assumptions, and it is their belief that the assumptions represent reasonable expectations of anticipated plan experience.

Post-Retirement Medical Benefits Contributions

The funding policy of the OPEB plan is pay as you go basis; therefore, there is no prefunding of the liability. Contributions to pay for the health benefit premiums of participating employees in the OPEB plan are made by the State, as a non-employer contributing entity, under a special funding situation in accordance with State statutes as previously disclosed. The State as a non-employer contributing entity made contributions of \$1.23 billion to the OPEB plan in fiscal year 2018.

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, 2019, 2018, and 2017 were \$22,072,425, \$23,401,314, and \$22,995,817, 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 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 to total contributions to the plan during the fiscal year ended June 30, 2018. Non-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, 2019**

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)

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 non-employer 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.

For the fiscal year ended June 30, 2019, the District recognized in the government-wide statement of activities (accrual basis) OPEB expense of \$48,944,099. 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, 2019 the State's proportionate share of the OPEB liability attributable to the District is \$1,145,213,526. 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, 2018 to the total OPEB liability of the State Health Benefit Program Fund – Local Education Retired Employees Plan at June 30, 2018. At June 2018, the State's share of the OPEB liability attributable to the District was 2.4836% which was an increase of 0.0167% from its proportion measured as of June 30, 2017 of 2.4669%.

Actuarial Assumptions

The OPEB liability for the June 30, 2018, measurement date was determined by an actuarial valuation as of June 30, 2017, which was rolled forward to June 30, 2018. 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%

	<u>TPAF/ABP</u>	<u>PERS</u>
Salary Increases: Through 2026	1.55 – 4.55% based on years of service	2.15 – 4.15% based on age
Thereafter	2.00 – 5.45% based on years of service	3.15 5.15% based on age

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

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)

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.

The actuarial assumptions used in the June 30, 2017, valuation were based on the results of actuarial experience studies for the periods July 1, 2012 - June 30, 2015 and July 1, 2011 - June 30, 2014 for TPAF and PERS, respectively.

100% of all retirees who currently have healthcare coverage are assumed to continue with that coverage. 100% of active members are considered to participate in the Plan upon retirement, having a coverage blend of 85% and 15% in PPO and HMO, respectively.

Health Care Trend Assumptions

For pre-Medicare preferred provider organization (PPO) and health maintenance organization (HMO) medical benefits, the trend rate is initially 5.8% and decreases to a 5.0% long-term trend rate after eight years. For self-insured post-65 PPO and HMO medical benefits, the trend rate is 4.5%. For prescription drug benefits, the initial trend rate is 8.0% decreasing to a 5.0% long-term trend rate after seven 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.

Discount Rate

The discount rate for June 30, 2018 was 3.87%. This represents the municipal bond return rate as chosen by the Division. 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.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
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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, 2019 (measurement date June 30, 2018) is as follows:

	<u>Total OPEB Liability (State Share 100%)</u>
Balance, June 30, 2017 measurement date	\$ 1,323,249,257
Changes reconized for the fiscal year:	
Service cost	44,742,142
Interest on the total OPEB liability	48,449,546
Difference between expected and actual experience	(110,244,199)
Changes in assumptions	(131,418,984)
Gross benefit payments	(30,622,602)
Contributions from the member	1,058,366
Net changes	(178,035,731)
Balance, June 30, 2018 measurement date	\$ 1,145,213,526

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, 2018. 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, 2018 was not provided by the pension system.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
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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, 2018, 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 (2.87%)	At Current Discount Rate (3.87%)	At 1% Increase (4.87%)
State's Proportionate Share of the OPEB Liability Attributable to the District	\$ 1,353,875,514	\$ 1,145,213,526	\$ 979,348,793

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, 2018, calculated using the healthcare trend rate as disclosed above as well as what the total non-employer 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	\$ 946,585,679	\$ 1,145,213,526	\$ 1,407,906,458

The sensitivity analyses were based on the State's proportionate share of the OPEB liability attributable to the District at June 30, 2018. Sensitivity analyses specific to the State's proportionate share of the OPEB liability attributable to the District at June 30, 2018 were not provided by the pension system.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

NOTE 9. INTERFUND RECEIVABLES AND PAYABLES

The following interfund balances remained on the balance sheet of the governmental fund financial statement at June 30, 2019:

<u>Fund</u>	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
Governmental Funds:		
General	\$ -	\$ 718,454
Special Revenue	-	2,191,481
Proprietary Funds:		
Enterprise Funds:		
Food Service	-	3,437,880
CASPER Program	-	1,553,992
Other - Nonmajor	180,728	124,384
Internal Service Funds:		
Regional Day School	-	2,154,557
Fiduciary Funds:		
Agency Funds:		
Payroll	<u>10,000,020</u>	<u>-</u>
Total	<u>\$ 10,180,748</u>	<u>\$ 10,180,748</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 \$11,872,473 contribution to school based budgeting to the general fund during the fiscal year ended June 30, 2019. The general fund transferred a \$2,932,699 contribution to preschool education aid in the special revenue fund.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

NOTE 11. CAPITAL RESERVE ACCOUNT

A capital reserve account was established by the District during 2000-2001 school year. The accumulation of funds will be used for capital outlay expenditures in subsequent fiscal years. The capital reserve account is maintained in the general fund and its activity is included in the general fund annual budget.

Funds placed in the capital reserve account are restricted to capital projects in the District's approved Long Range Facilities Plan (LRFP). Upon submission of the LRFP to the State Department of Education, a District may increase the balance in the capital reserve by appropriating funds in the annual general fund budget certified for taxes. A district may also appropriate additional amounts when the approval of the voters has been obtained either by a separate proposal at budget time or by a special question at one of the four special elections authorized pursuant to *N.J.S.A. 19:60-2*. Pursuant to *N.J.A.C. 6:23A-5.1(d) 7*, the balance in the account cannot at any time exceed the local support costs of uncompleted capital projects in its approved LRFP.

There was no activity in the capital reserve balance for the July 1, 2018 to June 30, 2019 fiscal year. The capital reserve balance was \$608 at June 30, 2018, and 2019.

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. The District has initiated litigation challenging the constitutionality of P.L.2018, c.67. The defendants have filed a motion to dismiss or, in the alternative, to transfer this matter to the Office of Administrative Law. The briefing on this motion is complete and the motion is expected to be heard by the Court in January of 2020.

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. The local payroll tax revenues cannot be accurately estimated; however projections are less than the District's projected reduction in state aid.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

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, 2019, 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.

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.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

NOTE 14. RISK MANAGEMENT (Continued)

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.

Estimates of claims payable and of claims incurred, but not reported at June 30, 2019, 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 \$11,292,273 reported at June 30, 2019 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 2019, 2018, and 2017 are as follows:

	Fiscal Year Ended June 30,		
	2019	2018	2017
Unpaid Claims - beginning	\$ 12,385,593	\$ 9,515,710	\$ 10,708,901
Claims incurred	3,451,952	8,468,430	2,423,956
Claims paid	(4,545,272)	(5,598,547)	(3,617,147)
Unpaid Claims, ending	\$ 11,292,273	\$ 12,385,593	\$ 9,515,710

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, 2019, 2018, and 2017 the District had \$998,601, \$925,143, and \$949,777, respectively, held in trust for unemployment claims.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

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 \$11,767,445 General Fund fund balance at June 30, 2019; \$18,600,214 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, 2020; \$608 has been restricted in the capital reserve; \$14,046,181 is assigned for year-end encumbrances; \$7,111,129 is appropriated and included as anticipated revenue for the year ending June 30, 2020; and a deficit of (\$27,990,687) is unassigned.

Special Revenue Fund – The (\$6,761,145) Special Revenue Fund deficit fund balance at June 30, 2019 is unassigned.

Capital Projects Fund – The \$32,201 Capital Projects Fund fund balance at June 30, 2019 is restricted to capital projects.

The total Governmental Funds fund balance is \$5,038,501.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

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	\$ 5,038,501	\$ 3,895,468	\$ 8,933,969
Add:			
Capital Assets, Net of			
Accumulated Depreciation	250,164,821	-	250,164,821
Interenal Service Fund			
Unrestricted Net Position	282,302	-	282,302
Deferred Outflows of Resources	13,334,055	-	13,334,055
Less:			
Additional Accounts Payable	(9,746,280)	-	(9,746,280)
Long-Term Liabilities	(32,718,895)	-	(32,718,895)
Net Pension Liability	(201,168,190)	-	(201,168,190)
Deferred Inflows of Resources	(33,060,671)	-	(33,060,671)
Total Net Position	<u>\$ (7,874,357)</u>	<u>\$ 3,895,468</u>	<u>\$ (3,978,889)</u>

NOTE 17. DEFICIT FUND BALANCES

The District has a deficit fund balance of (\$6,761,145) in the Special Revenue Fund as of June 30, 2019 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, 2019**

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 (\$34,719,631) 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, 2019 is \$18,600,214.

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, 2019, \$261,713,659 has been approved by the SDA and \$260,732,885 has been expended on behalf of the District. The SDA is responsible for the funding and management of the projects. During fiscal year 2019, the District had \$360,147 in increases of various outstanding SDA projects. There was \$340,275 in SDA project expenditures reported and \$0 in projects completed during fiscal year 2019. 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, 2019 through December 18, 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.

REQUIRED SUPPLEMENTARY INFORMATION

PART II

BUDGETARY COMPARISON SCHEDULES

JERSEY CITY PUBLIC SCHOOLS
Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2019

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES					
Local sources:					
Local tax levy	\$ 124,367,357	\$ -	\$ 124,367,357	\$ 124,367,357	\$ -
Tuition	78,039	-	78,039	67,208	(10,831)
Interest earned	110,000	-	110,000	920,694	810,694
Miscellaneous	2,516,437	-	2,516,437	2,827,360	310,923
Total - local sources	<u>127,071,833</u>	<u>-</u>	<u>127,071,833</u>	<u>128,182,619</u>	<u>1,110,786</u>
Federal sources:					
Special Education Medicare Reimbursement Initiative	1,011,191	-	1,011,191	1,232,777	221,586
Total - federal sources	<u>1,011,191</u>	<u>-</u>	<u>1,011,191</u>	<u>1,232,777</u>	<u>221,586</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	4,423,777	-	4,423,777	4,423,777	-
Special education aid	18,332,551	-	18,332,551	18,332,551	-
Security aid	12,648,342	-	12,648,342	12,648,342	-
Adjustment aid	106,076,560	(5,363,714)	100,712,846	100,712,846	-
Extraordinary aid	1,785,679	-	1,785,679	3,272,322	1,486,643
Nonpublic transportation aid	-	-	-	176,610	176,610
On-Behalf TPAF contribution (Non budgeted)	-	-	-	-	-
Pension	-	-	-	48,660,719	48,660,719
Post-retirement medical	-	-	-	22,072,425	22,072,425
Long-term disability insurance	-	-	-	32,332	32,332
Reimbursed TPAF Social Security contributions (Non budgeted)	-	-	-	17,717,585	17,717,585
Total - state sources	<u>414,053,685</u>	<u>(5,363,714)</u>	<u>408,689,971</u>	<u>498,836,285</u>	<u>90,146,314</u>
Total revenues	<u>542,136,709</u>	<u>(5,363,714)</u>	<u>536,772,995</u>	<u>628,251,681</u>	<u>91,478,686</u>
EXPENDITURES -					
CURRENT EXPENSE					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	8,396,029	(107,718)	8,288,311	8,287,836	475
Grades 1-5	62,760,541	1,728,690	64,489,231	64,283,577	205,654
Grades 6-8	26,450,998	(1,421,881)	25,029,117	24,970,024	59,093
Grades 9-12	38,521,346	(3,415,387)	35,105,959	35,008,955	97,004
Total regular programs - instruction	<u>136,128,914</u>	<u>(3,216,296)</u>	<u>132,912,618</u>	<u>132,550,392</u>	<u>362,226</u>
Regular programs - home instruction:					
Salaries of teachers	1,020,529	(504,740)	515,789	503,033	12,756
Other purchased services (400-500 series)	300,593	(99,645)	200,948	87,042	113,906
General supplies	80	646	726	545	181
Total regular programs - home instruction	<u>1,321,202</u>	<u>(603,739)</u>	<u>717,463</u>	<u>590,620</u>	<u>126,843</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	5,064,173	1,009,479	6,073,652	5,657,059	416,593
Purchased professional - educational services	156,077	71,145	227,222	79,064	148,158
Purchased professional - technical services	121,169	85,392	206,561	181,366	25,195
Other purchased services (400-500 series)	2,556,662	349,048	2,905,710	2,654,829	250,881
Travel	13,609	(664)	12,945	11,815	1,130
General supplies	2,433,794	(444,258)	1,989,536	1,734,260	255,276
Computers - instructional	335,702	(56,216)	279,486	231,899	47,587
Textbooks	1,394,127	(86,335)	1,307,792	1,290,494	17,298
Other objects	368,365	(69,532)	298,833	247,650	51,183
Miscellaneous expenditures	35,157	(17,901)	17,256	983	16,273
Total regular programs - undistributed instruction	<u>12,478,835</u>	<u>840,158</u>	<u>13,318,993</u>	<u>12,089,419</u>	<u>1,229,574</u>
Total regular programs	<u>149,928,951</u>	<u>(2,979,877)</u>	<u>146,949,074</u>	<u>145,230,431</u>	<u>1,718,643</u>
Special education:					
Cognitive - mild:					
Salaries of teachers	457,896	55,380	513,276	510,396	2,880
Other salaries for instruction	264,479	(20,053)	244,426	244,426	-
Other purchased services (400-500 series)	-	1,500	1,500	1,500	-
General supplies	13,094	(4,213)	8,881	8,696	185
Total cognitive - mild	<u>735,469</u>	<u>32,614</u>	<u>768,083</u>	<u>765,018</u>	<u>3,065</u>

JERSEY CITY PUBLIC SCHOOLS
Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2019

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Cognitive - moderate:					
Salaries of teachers	\$ 791,844	\$ (26,427)	\$ 765,417	\$ 765,416	\$ 1
Other salaries for instruction	330,314	(31,434)	298,880	298,630	250
Other purchased services (400-500 series)	-	1,500	1,500	1,500	-
General supplies	4,450	(1,500)	2,950	2,859	91
Other objects	720	-	720	720	-
Total cognitive - moderate	<u>1,127,328</u>	<u>(57,861)</u>	<u>1,069,467</u>	<u>1,069,125</u>	<u>342</u>
Learning/language disabilities:					
Salaries of teachers	5,228,955	(200,246)	5,028,709	5,028,708	1
Other salaries for instruction	2,353,267	53,785	2,407,052	2,407,047	5
Other purchased services (400-500 series)	1,000	-	1,000	1,000	-
General supplies	63,898	(19,351)	44,547	34,704	9,843
Computers	15,000	2,631	17,631	14,829	2,802
Total learning/language disabilities	<u>7,662,120</u>	<u>(163,181)</u>	<u>7,498,939</u>	<u>7,486,288</u>	<u>12,651</u>
Auditory impairments:					
Salaries of teachers	153,992	20,508	174,500	174,500	-
Total Auditory Impairments	<u>153,992</u>	<u>20,508</u>	<u>174,500</u>	<u>174,500</u>	<u>-</u>
Behavioral disabilities:					
Salaries of teachers	1,461,725	127,269	1,588,994	1,588,050	944
Other salaries for instruction	427,335	76,188	503,523	503,273	250
Purchased professional educational services	-	-	-	-	-
Other purchased services (400-500 series)	-	-	-	-	-
General supplies	9,227	(1,076)	8,151	4,947	3,204
Total behavioral disabilities	<u>1,898,287</u>	<u>202,381</u>	<u>2,100,668</u>	<u>2,096,270</u>	<u>4,398</u>
Multiple disabilities:					
Salaries of teachers	125,236	7,717	132,953	132,953	-
General supplies	2,000	-	2,000	2,000	-
Total multiple disabilities	<u>127,236</u>	<u>7,717</u>	<u>134,953</u>	<u>134,953</u>	<u>-</u>
Resource room/resource center:					
Salaries of teachers	33,200,943	(878,809)	32,322,134	32,276,128	46,006
Other salaries for instruction	1,511,200	(415,814)	1,095,386	1,090,956	4,430
Other purchased services (400-500 series)	294,937	321,818	616,755	607,830	8,925
General supplies	39,667	(6,236)	33,431	26,747	6,684
Total resource room/resource center	<u>35,046,747</u>	<u>(979,041)</u>	<u>34,067,706</u>	<u>34,001,661</u>	<u>66,045</u>
Autism:					
Salaries of teachers	5,915,109	233,808	6,148,917	6,143,859	5,058
Other salaries for instruction	3,335,819	(62,022)	3,273,797	3,243,339	30,458
General supplies	27,565	(8,218)	19,347	13,492	5,855
Computers	980	(101)	879	851	28
Total autism	<u>9,279,473</u>	<u>163,467</u>	<u>9,442,940</u>	<u>9,401,541</u>	<u>41,399</u>
Preschool disabilities - full - time:					
Salaries of teachers	1,392,973	(19,641)	1,373,332	1,372,400	932
Other salaries for instruction	917,622	(27,481)	890,141	871,584	18,557
Total preschool disabilities - full - time	<u>2,310,595</u>	<u>(47,122)</u>	<u>2,263,473</u>	<u>2,243,984</u>	<u>19,489</u>
Total special education - instruction	<u>58,341,247</u>	<u>(820,518)</u>	<u>57,520,729</u>	<u>57,373,340</u>	<u>147,389</u>
Bilingual education:					
Salaries of teachers	12,454,684	(787,750)	11,666,934	11,592,072	74,862
Other salaries for instruction	1,176,389	84,559	1,260,948	1,252,887	8,061
Other purchased services (400-500 series)	28,200	1,440	29,640	23,120	6,520
General supplies	112,924	(34,163)	78,761	66,894	11,867
Textbooks	46,753	(28,029)	18,724	12,706	6,018
Other objects	700	-	700	-	700
Total bilingual education	<u>13,819,650</u>	<u>(763,943)</u>	<u>13,055,707</u>	<u>12,947,679</u>	<u>108,028</u>

JERSEY CITY PUBLIC SCHOOLS
Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2019

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	\$ 411,482	\$ (66,797)	\$ 344,685	\$ 311,156	\$ 33,529
Other purchase services (300-500 series)	48,813	667	49,480	34,937	14,543
Supplies and materials	3,822	(2,658)	1,164	664	500
Other Objects	4,500	-	4,500	4,500	-
School-sponsored athletics:					
Salaries	820,415	852,411	1,672,826	1,672,807	19
Purchased services (300-500 series)	1,109,872	(84,717)	1,025,155	657,424	367,731
General supplies	304,994	(143,365)	161,629	149,190	12,439
Other objects	28,998	5,587	34,585	34,585	-
Total other instructional	<u>2,732,896</u>	<u>561,128</u>	<u>3,294,024</u>	<u>2,865,263</u>	<u>428,761</u>
Total - instruction	<u>224,822,744</u>	<u>(4,003,210)</u>	<u>220,819,534</u>	<u>218,416,713</u>	<u>2,402,821</u>
Undistributed expenditures - instruction:					
Tuition to other LEA's within the state - regular	318,751	-	318,751	158,899	159,852
Tuition to other LEA's within the state - special	1,417,414	(380,723)	1,036,691	892,896	143,795
Tuition to CSSD & regional day schools	1,344,507	1,202,580	2,547,087	2,109,943	437,144
Tuition to private schools for the handicapped-within state	18,411,131	1,058,071	19,469,202	15,581,082	3,888,120
Tuition - state facilities	652,986	65,300	718,286	718,285	1
Total undistributed expenditures - instruction	<u>22,211,835</u>	<u>1,878,182</u>	<u>24,090,017</u>	<u>19,461,105</u>	<u>4,628,912</u>
Attendance and social work services:					
Salaries	240,374	(23,252)	217,122	216,576	546
Salary drop out prevention officer	-	-	-	-	-
Family/parent liaison salary	1,416,515	(48,628)	1,367,887	1,367,334	553
Travel	600	214	814	814	-
Miscellaneous purchased services	1,500	500	2,000	2,000	-
Supplies and materials	7,310	(3,652)	3,658	2,986	672
Total attendance and social work services	<u>1,666,299</u>	<u>(74,818)</u>	<u>1,591,481</u>	<u>1,589,710</u>	<u>1,771</u>
Health services:					
Salaries	4,793,114	(516,669)	4,276,445	4,257,773	18,672
Purchased professional and technical services	1,100,454	100,854	1,201,308	981,734	219,574
Purchased professional -educational services	329,217	-	329,217	328,176	1,041
Other purchased services (400-500 series)	338,750	(81,750)	257,000	43,483	213,517
Supplies and materials	110,264	(17,392)	92,872	87,023	5,849
Total health services	<u>6,671,799</u>	<u>(514,957)</u>	<u>6,156,842</u>	<u>5,698,189</u>	<u>458,653</u>
Other support services - students-related services:					
Salaries	2,560,051	(266,614)	2,293,437	2,292,145	1,292
Purchased professional - educational services	2,220,004	934,093	3,154,097	2,733,081	421,016
Total other support services - students-related services	<u>4,780,055</u>	<u>667,479</u>	<u>5,447,534</u>	<u>5,025,226</u>	<u>422,308</u>
Other support services - students-extra services:					
Other salaries for instruction	2,140,249	118,063	2,258,312	2,257,574	738
Total other support services - students-extra services	<u>2,140,249</u>	<u>118,063</u>	<u>2,258,312</u>	<u>2,257,574</u>	<u>738</u>
Other support services - students-regular:					
Salaries of other professional staff	7,551,868	(796,608)	6,755,260	6,733,736	21,524
Other salaries	938,450	(67,898)	870,552	870,302	250
Purchased professional - educational services	1,200	(350)	850	850	-
Other purchased services (400-500 series)	3,000	(963)	2,037	1,603	434
Supplies and materials	113,055	(7,078)	105,977	104,245	1,732
Other objects	250	-	250	125	125
Total other support services - students-regular	<u>8,607,823</u>	<u>(872,897)</u>	<u>7,734,926</u>	<u>7,710,861</u>	<u>24,065</u>
Other support services - students - special services:					
Salaries of other professional staff	14,079,736	(500,805)	13,578,931	13,574,705	4,226
Purchased professional - educational services	377,790	4,481	382,271	353,110	29,161
Supplies and materials	81,550	-	81,550	58,861	22,689
Total other support services - students-special services	<u>14,539,076</u>	<u>(496,324)</u>	<u>14,042,752</u>	<u>13,986,676</u>	<u>56,076</u>

JERSEY CITY PUBLIC SCHOOLS
Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2019

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Improvement of instructional services:					
Salaries of supervisors of instructions	\$ 5,551,304	\$ (383,669)	\$ 5,167,635	\$ 4,946,226	\$ 221,409
Salaries of other professional staff	185,750	(71,839)	113,911	95,476	18,435
Salaries of secretarial and clerical assistants	2,081,766	(235,539)	1,846,227	1,707,801	138,426
Other purchased services (400-500 series)	45,906	(4,519)	41,387	31,503	9,884
Travel	26,074	275	26,349	15,877	10,472
Supplies and materials	102,279	(9,905)	92,374	64,245	28,129
Computers	35,001	(19,200)	15,801	14,583	1,218
Other objects	27,327	(1,438)	25,889	15,382	10,507
Total improvement of instructional services	<u>8,055,407</u>	<u>(725,834)</u>	<u>7,329,573</u>	<u>6,891,093</u>	<u>438,480</u>
Educational media services/school library:					
Salaries	3,229,135	(142,676)	3,086,459	3,086,383	76
Other salaries for instruction	167,424	(29,617)	137,807	137,806	1
Salaries of technology coordinators	97,709	111	97,820	97,819	1
Purchased professional - technical services	66,803	(500)	66,303	66,283	20
Purchased Technical services	616,190	-	616,190	616,190	-
Other purchased services (400-500 series)	419,244	(7,000)	412,244	408,085	4,159
Supplies and materials	100,211	(46,565)	53,646	50,425	3,221
Computers	22,012	(3,619)	18,393	10,798	7,595
Other objects	150	-	150	150	-
Total educational media services/school library	<u>4,718,878</u>	<u>(229,866)</u>	<u>4,489,012</u>	<u>4,473,939</u>	<u>15,073</u>
Instruction staff training services:					
Other purchased professional services - educational	126,024	(65,532)	60,492	51,340	9,152
Other purchased services (400-500 series)	162,827	(10,683)	152,144	128,344	23,800
Travel	-	2,065	2,065	1,994	71
Supplies and materials	20,767	(4,645)	16,122	3,923	12,199
Total instruction staff training services	<u>321,118</u>	<u>(90,295)</u>	<u>230,823</u>	<u>185,601</u>	<u>45,222</u>
Support services - general administration:					
Salaries	3,443,300	(540,978)	2,902,322	2,846,599	55,723
Salaries of secretarial and clerical assistants	485,641	37,633	523,274	506,234	17,040
Legal salaries	466,896	(217,642)	249,254	239,879	9,375
Legal services	1,249,353	(25,000)	1,224,353	757,397	466,956
Audit Fees	508,680	(3,900)	504,780	455,924	48,856
Other purchased professional services	76,146	(2,968)	73,178	22,083	51,095
Purchased Technical services	2,666	1,000	3,666	-	3,666
Other purchased services (400-500 series)	51,406	(15,139)	36,267	25,220	11,047
Communications/telephone	637,700	205,272	842,972	803,156	39,816
Board of education other purchased services	16,273	(14,158)	2,115	2,065	50
Travel	20,587	(440)	20,147	5,071	15,076
Miscellaneous purchased services	2,492,967	(146,504)	2,346,463	2,045,314	301,149
Supplies and materials	209,652	(131,770)	77,882	31,344	46,538
Computers	22,260	(1,952)	20,308	9,650	10,658
Judgments against the school district	200,000	-	200,000	126,885	73,115
Miscellaneous expenditures	205,350	(97,535)	107,815	72,514	35,301
Board of education membership dues and fees	23,997	5,296	29,293	29,293	-
Total support services - general administration	<u>10,112,874</u>	<u>(948,785)</u>	<u>9,164,089</u>	<u>7,978,628</u>	<u>1,185,461</u>
Support services - school administration:					
Salaries of principals/assistant principals	12,393,464	(926,961)	11,466,503	11,425,729	40,774
Salaries of secretarial and clerical assistants	6,456,363	(595,463)	5,860,900	5,840,942	19,958
Other salaries	100,052	(23,239)	76,813	61,695	15,118
Other purchased services (400-500 series)	537,638	(54,573)	483,065	387,379	95,686
Travel	3,563	(506)	3,057	2,948	109
Supplies and materials	293,769	(107,006)	186,763	177,107	9,656
Computers	33,143	(22,285)	10,858	5,558	5,300
Other objects	18,346	(12,361)	5,985	5,679	306
Total support services - school administration	<u>19,837,338</u>	<u>(1,743,394)</u>	<u>18,093,944</u>	<u>17,907,037</u>	<u>186,907</u>

JERSEY CITY PUBLIC SCHOOLS
Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2019

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Central services:					
Salaries	\$ 5,014,547	\$ (518,716)	\$ 4,495,831	\$ 4,433,059	\$ 62,772
Purchased professional services	253,700	1,720	255,420	176,179	79,241
Computers	30,000	(20,000)	10,000	5,237	4,763
Miscellaneous purchased services	14,000	-	14,000	8,747	5,253
Miscellaneous purchased services (300-500 series)	979,776	(353,390)	626,386	494,063	132,323
Supplies and materials	642,259	(345,464)	296,795	195,447	101,348
Travel	51,010	(51,000)	10	-	10
Other objects	37,281	(20,000)	17,281	4,604	12,677
Total central services:	<u>7,022,573</u>	<u>(1,306,850)</u>	<u>5,715,723</u>	<u>5,317,336</u>	<u>398,387</u>
Administrative Information Technology:					
Salaries	1,804,357	(29,230)	1,775,127	1,765,007	10,120
Purchased profession services	38,290	-	38,290	36,386	1,904
Purchased technical services	1,244,586	(200,644)	1,043,942	1,015,992	27,950
Other purchased services (400-500 series)	12,010	-	12,010	12,010	-
Miscellaneous purchased services	28,737	-	28,737	28,247	490
Supplies and materials	23,755	(1,913)	21,842	17,655	4,187
Computers	5,002	(458)	4,544	2,804	1,740
Total administrative information technology:	<u>3,156,737</u>	<u>(232,245)</u>	<u>2,924,492</u>	<u>2,878,101</u>	<u>46,391</u>
Required maintenance for school facilities:					
Salaries	4,750,885	(682,660)	4,068,225	4,068,224	1
Cleaning, repair and maintenance services	5,298,128	603,000	5,901,128	5,313,751	587,377
Lead testing of drinking water	168,250	(100,000)	68,250	10,012	58,238
General supplies	957,067	(209,091)	747,976	587,476	160,500
Warehouse supplies	3,180	-	3,180	3,180	-
Total required maintenance for school facilities	<u>11,207,510</u>	<u>(418,751)</u>	<u>10,788,759</u>	<u>9,982,643</u>	<u>806,116</u>
Other operating and maintenance of plant services:					
Salaries	17,079,831	68,362	17,148,193	17,118,592	29,601
Purchased professional and technical services	461,568	85,520	547,088	364,183	182,905
Cleaning, repair and maintenance services	1,085,013	(478,250)	606,763	515,396	91,367
Rental of land and buildings other than lease purchase	603,790	(200,092)	403,698	403,698	-
Other purchased property	1,293,094	(120,000)	1,173,094	1,084,385	88,709
Insurance	2,285,161	(330,000)	1,955,161	1,923,338	31,823
Travel	75,000	(67,000)	8,000	-	8,000
Miscellaneous purchased services	908,093	(533,670)	374,423	325,150	49,273
Warehouse supplies	1,011,043	(22,600)	988,443	986,397	2,046
Natural gas	771,596	1,103,795	1,875,391	1,603,281	272,110
Electricity	6,293,298	(929,851)	5,363,447	4,660,407	703,040
Oil	1,294,708	(376,885)	917,823	914,428	3,395
Total other operating and maintenance of plant services:	<u>33,162,195</u>	<u>(1,800,671)</u>	<u>31,361,524</u>	<u>29,899,255</u>	<u>1,462,269</u>
Care and upkeep of grounds:					
Salaries	506,554	(28,000)	478,554	458,428	20,126
Total care and upkeep of grounds	<u>506,554</u>	<u>(28,000)</u>	<u>478,554</u>	<u>458,428</u>	<u>20,126</u>
Security:					
Salaries	7,941,726	168,513	8,110,239	7,879,540	230,699
Cleaning, repair and maintenance services	163,666	(30,000)	133,666	113,712	19,954
General supplies	132,750	(58,199)	74,551	65,509	9,042
Total security	<u>8,238,142</u>	<u>80,314</u>	<u>8,318,456</u>	<u>8,058,761</u>	<u>259,695</u>

JERSEY CITY PUBLIC SCHOOLS
Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2019

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Student transportation services:					
Salaries for pupil transportation - (between home and school) - regular	\$ 1,477,632	\$ 322,749	\$ 1,800,381	\$ 1,800,377	\$ 4
Salaries for pupil transportation - (between home and school) - special	103,354	5,887	109,241	109,240	1
Salaries for pupil transportation - (other than bet. home & school)	728,032	102,837	830,869	830,868	1
Purchased professional - technical services	15,450	-	15,450	12,400	3,050
Cleaning, repair and maintenance services	437,194	(4,665)	432,529	314,515	118,014
General supplies	121,409	(13,409)	108,000	92,707	15,293
Contracted services - aid in lieu of payments - nonpublic schools	722,087	(1,309)	720,778	631,669	89,109
Contracted services - (between home and school) - vendors	924,518	(8)	924,510	924,000	510
Contracted services - (other than between home and school) - vendors	529,419	(28,731)	500,688	365,739	134,949
Contracted services - (special education students) - vendors	13,038,299	2,263,864	15,302,163	13,032,411	2,269,752
Contracted services - (Special education students) - joint agreement	517,541	538,693	1,056,234	434,420	621,814
Travel	2,000	-	2,000	289	1,711
Miscellaneous purchased services - transportation	20,797	7,000	27,797	16,797	11,000
Computers	7,002	(7,000)	2	-	2
Miscellaneous purchased services	3,750	-	3,750	3,000	750
Total student transportation services	18,648,484	3,185,908	21,834,392	18,568,432	3,265,960
Allocated employee benefits:					
Regular programs - instruction:					
Unused vacation payment to terminated/retired staff	74,880	(23,040)	51,840	6,819	45,021
Social Security contribution	629,137	(44,831)	584,306	543,547	40,759
Other retirement contributions	526,312	-	526,312	526,312	-
Health benefits	571,849	43,047	614,896	539,904	74,992
Tuition reimbursement	480,000	7,846	487,846	476,968	10,878
Unused sick payment to terminated/retired staff	700,456	(84,828)	615,628	614,127	1,501
Total regular programs - instruction	2,982,634	(101,806)	2,880,828	2,707,677	173,151
Special programs - instruction:					
Unused vacation payment to terminated/retired staff	33,984	(7,529)	26,455	13,297	13,158
Social Security contribution	112,427	9,268	121,695	103,505	18,190
Other retirement contributions	1,519,767	-	1,519,767	1,519,767	-
Health benefits	970,023	63,234	1,033,257	997,157	36,100
Unused sick payment to terminated/retired staff	141,694	28,662	170,356	168,059	2,297
Total special programs - instruction	2,777,895	93,635	2,871,530	2,801,785	69,745
Other instructional programs - instruction:					
Unused vacation payment to terminated/retired staff	5,760	1,779	7,539	6,352	1,187
Social Security contribution	136,269	(57,258)	79,011	69,164	9,847
Other retirement contributions	116,323	-	116,323	116,323	-
Unused sick payment to terminated/retired staff	57,599	7,998	65,597	50,892	14,705
Total other instructional programs - instruction	315,951	(47,481)	268,470	242,731	25,739
Attendance and social work services:					
Unused vacation payment to terminated/retired staff	2,880	2,842	5,722	5,722	-
Social Security contribution	11,070	2,120	13,190	12,059	1,131
Other retirement contributions	194,020	(37,592)	156,428	156,428	-
Health benefits	41,496	(3,993)	37,503	37,207	296
Unused sick payment to terminated/retired staff	5,760	2,705	8,465	8,465	-
Total attendance and social work services	255,226	(33,918)	221,308	219,881	1,427
Health services:					
Unused vacation payment to terminated/retired staff	4,032	15,283	19,315	19,314	1
Social Security contribution	13,784	(1,701)	12,083	4,472	7,611
Other retirement contributions	27,117	(12,273)	14,844	14,844	-
Health benefits	38,863	23,101	61,964	61,916	48
Unused sick payment to terminated/retired staff	2,304	6,040	8,344	8,344	-
Total health services	86,100	30,450	116,550	108,890	7,660

JERSEY CITY PUBLIC SCHOOLS
Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2019

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Central services:					
Unused vacation payment to terminated/retired staff	\$ 50,975	\$ 132,831	\$ 183,806	\$ 183,806	\$ -
Social Security contribution	368,890	13,485	382,375	327,129	55,246
Other retirement contributions	639,693	(6,543)	633,150	633,149	1
Health benefits	914,749	113,993	1,028,742	952,559	76,183
Tuition reimbursement	-	5,300	5,300	5,082	218
Unused sick payment to terminated/retired staff	8,640	66,339	74,979	74,978	1
Total central services	<u>1,982,947</u>	<u>325,405</u>	<u>2,308,352</u>	<u>2,176,703</u>	<u>131,649</u>
Administrative information technology:					
Unused vacation payment to terminated/retired staff	11,520	2,743	14,263	14,263	-
Social Security contribution	140,817	(900)	139,917	126,288	13,629
Other retirement contributions	242,594	(10,647)	231,947	231,947	-
Health benefits	401,655	(7,278)	394,377	358,209	36,168
Unused sick payment to terminated/retired staff	2,304	1,996	4,300	4,300	-
Total administrative information technology	<u>798,890</u>	<u>(14,086)</u>	<u>784,804</u>	<u>735,007</u>	<u>49,797</u>
Other support student related services:					
Social Security contribution	2,411	20,142	22,553	17,088	5,465
Health benefits	517,869	75,681	593,550	593,274	276
Unused sick payment to terminated/retired staff	5,184	44,216	49,400	49,400	-
Total other support student related services	<u>525,464</u>	<u>140,039</u>	<u>665,503</u>	<u>659,762</u>	<u>5,741</u>
Other support services - extraordinary services:					
Social Security contribution	165,386	3,184	168,570	168,556	14
Other retirement contributions	313,010	(31,796)	281,214	281,214	-
Health benefits	1,045,827	41,708	1,087,535	1,066,330	21,205
Unused sick payment to terminated/retired staff	23,040	(17,671)	5,369	5,368	1
Total other support services - extraordinary services	<u>1,555,903</u>	<u>(13,215)</u>	<u>1,542,688</u>	<u>1,521,468</u>	<u>21,220</u>
Other support students - regular:					
Social Security contribution	2,498	-	2,498	1,056	1,442
Health benefits	30,119	165	30,284	30,197	87
Unused sick payment to terminated/retired staff	115,198	(106,198)	9,000	9,000	-
Total other support students - regular	<u>147,815</u>	<u>(106,033)</u>	<u>41,782</u>	<u>40,253</u>	<u>1,529</u>
Other support students - special:					
Social Security contribution	3,657	42,771	46,428	46,055	373
Health benefits	2,298,455	260,940	2,559,395	2,520,683	38,712
Unused sick payment to terminated/retired staff	11,520	35,340	46,860	46,860	-
Total other support students - special	<u>2,313,632</u>	<u>339,051</u>	<u>2,652,683</u>	<u>2,613,598</u>	<u>39,085</u>
Improvement of instruction services:					
Social Security contribution	182,537	1,978	184,515	166,160	18,355
Other retirement contributions	217,256	(20,073)	197,183	197,182	1
Health benefits	1,071,337	108,430	1,179,767	1,136,019	43,748
Tuition reimbursement	15,000	18,619	33,619	33,619	-
Unused sick payment to terminated/retired staff	121,534	(15,246)	106,288	106,288	-
Total improvement of instruction services	<u>1,630,704</u>	<u>70,668</u>	<u>1,701,372</u>	<u>1,639,268</u>	<u>62,104</u>
Educational media services/school library:					
Social Security contribution	8,072	-	8,072	7,436	636
Other retirement contributions	36,861	(30,788)	6,073	6,073	-
Health benefits	9,504	1,200	10,704	10,635	69
Unused sick payment to terminated/retired staff	6,336	(1,936)	4,400	4,400	-
Total educational media services/school library:	<u>66,533</u>	<u>(37,284)</u>	<u>29,249</u>	<u>28,544</u>	<u>705</u>
Support services - general administration:					
Unused vacation payment to terminated/retired staff	34,559	116,528	151,087	151,086	1
Social Security contribution	192,920	(11,128)	181,792	160,165	21,627
Other retirement contributions	332,567	(17,675)	314,892	314,892	-
Health benefits	503,659	217,795	721,454	690,103	31,351
Unused sick payment to terminated/retired staff	86,399	(79,646)	6,753	6,753	-
Total support services - general administration	<u>1,160,104</u>	<u>215,874</u>	<u>1,375,978</u>	<u>1,322,999</u>	<u>52,979</u>

JERSEY CITY PUBLIC SCHOOLS
Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2019

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Support services - school administration:					
Unused vacation payment to terminated/retired staff	\$ 86,399	\$ (5,438)	\$ 80,961	\$ 80,960	\$ 1
Social Security contribution	18,409	3,197	21,606	21,473	133
Other retirement contributions	903,340	(50,083)	853,257	853,256	1
Health benefits	59,331	10,873	70,204	69,570	634
Unused sick payment to terminated/retired staff	92,159	58,414	150,573	150,573	-
Total support services - school administration	<u>1,164,638</u>	<u>11,963</u>	<u>1,176,601</u>	<u>1,175,832</u>	<u>769</u>
Required maintenance for school facilities:					
Unused vacation payment to terminated/retired staff	11,520	57,708	69,228	69,228	-
Social Security contribution	369,202	(59,806)	309,396	309,393	3
Other retirement contributions	588,469	(14,994)	573,475	573,475	-
Health benefits	1,177,851	37,205	1,215,056	1,103,132	111,924
Unused sick payment to terminated/retired staff	5,760	34,904	40,664	40,664	-
Total required maintenance for school facilities	<u>2,152,802</u>	<u>55,017</u>	<u>2,207,819</u>	<u>2,095,892</u>	<u>111,927</u>
Other operating and maintenance of plant services:					
Unused vacation payment to terminated/retired staff	57,599	167,881	225,480	225,477	3
Social Security contribution	1,375,530	(77,359)	1,298,171	1,231,241	66,930
Other retirement contributions	2,155,153	(181,405)	1,973,748	1,973,747	1
Health benefits	6,256,385	(163,488)	6,092,897	6,055,454	37,443
Other Employee Benefits	241,516	(119,499)	122,017	94,827	27,190
Unused sick payment to terminated/retired staff	51,839	(26,211)	25,628	25,626	2
Total other operating and maintenance of plant services	<u>10,138,022</u>	<u>(400,081)</u>	<u>9,737,941</u>	<u>9,606,372</u>	<u>131,569</u>
Care and upkeep of grounds:					
Social Security contribution	38,932	-	38,932	31,333	7,599
Other retirement contributions	71,663	(16,179)	55,484	55,484	-
Health benefits	214,964	5,360	220,324	205,047	15,277
Total care and upkeep of grounds	<u>328,439</u>	<u>(13,699)</u>	<u>314,740</u>	<u>291,864</u>	<u>22,876</u>
Security:					
Unused vacation payment to terminated/retired staff	28,800	5,868	34,668	34,667	1
Social Security contribution	156,634	(2,249)	154,385	148,276	6,109
Other retirement contributions	1,034,644	(93,638)	941,006	941,006	-
Health benefits	310,716	16,900	327,616	296,752	30,864
Other Employee Benefits	100,000	(20,000)	80,000	65,527	14,473
Unused sick payment to terminated/retired staff	17,280	3,218	20,498	20,450	48
Total security	<u>1,648,074</u>	<u>(89,901)</u>	<u>1,558,173</u>	<u>1,506,678</u>	<u>51,495</u>
Student transportation services:					
Unused vacation payment to terminated/retired staff	8,640	(507)	8,133	8,132	1
Social Security contribution	202,144	6,323	208,467	206,132	2,335
Other retirement contributions	301,560	(197,306)	104,254	104,253	1
Health benefits	589,167	134,391	723,558	649,694	73,864
Other Employee Benefits	15,809	(1,801)	14,008	6,198	7,810
Unused sick payment to terminated/retired staff	2,880	17,470	20,350	20,350	-
Total student transportation services	<u>1,120,200</u>	<u>(41,430)</u>	<u>1,078,770</u>	<u>994,759</u>	<u>84,011</u>
Unallocated employee benefits:					
Social Security contribution	2,967,208	1,006,438	3,973,646	3,358,414	615,232
TPAF contribution - ERIP	2,144,457	1,203,600	3,348,057	1,079,688	2,268,369
Other retirement contributions	2,486,326	(204,256)	2,282,070	2,282,069	1
Pension contributions	-	126,885	126,885	126,884	1
Workers' compensation	4,509,655	329,371	4,839,026	3,645,577	1,193,449
Health benefits	54,416,861	11,692,250	66,109,111	58,408,213	7,700,898
Total unallocated employee benefits	<u>66,674,507</u>	<u>14,004,288</u>	<u>80,678,795</u>	<u>68,900,845</u>	<u>11,777,950</u>
On-Behalf TPAF contributions (Non budgeted)					
Pension	-	-	-	48,660,719	(48,660,719)
Post retirement medical	-	-	-	22,072,425	(22,072,425)
Long term disability insurance	-	-	-	32,332	(32,332)
Reimbursed TPAF Social Security contributions (non budgeted)	-	-	-	17,717,585	<u>(17,717,585)</u>
Total on-behalf contributions	<u>-</u>	<u>-</u>	<u>-</u>	<u>88,483,061</u>	<u>(88,483,061)</u>
Total undistributed expenditures	<u>285,431,426</u>	<u>10,833,715</u>	<u>296,265,141</u>	<u>358,202,464</u>	<u>(61,937,323)</u>
Total expenditures - current expense	<u>510,254,170</u>	<u>6,830,505</u>	<u>517,084,675</u>	<u>576,619,177</u>	<u>(59,534,502)</u>

JERSEY CITY PUBLIC SCHOOLS
Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2019

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
CAPITAL OUTLAY					
Equipment:					
Grades 1 - 5	\$ 21,930	\$ (5,094)	\$ 16,836	\$ -	\$ 16,836
Grades 6 - 8	11,000	(2,428)	8,572	8,572	-
Grades 9 - 12	20,750	-	20,750	-	20,750
Undistributed expenditures:					
Instruction	313,750	-	313,750	313,700	50
Support services - students - regular	24,560	-	24,560	21,305	3,255
General administration	41,071	36,575	77,646	15,000	62,646
School administration	15,000	(9,195)	5,805	-	5,805
Operation and maintenance of plant services	125,000	(36,575)	88,425	-	88,425
Student transportation - school bus regular	170,000	-	170,000	118,341	51,659
Total equipment	<u>773,061</u>	<u>(46,717)</u>	<u>726,344</u>	<u>476,918</u>	<u>249,426</u>
Facilities acquisition and construction services:					
Architect/engineering services	141,255	-	141,255	12,991	128,264
Construction services	18,000	-	18,000	-	18,000
Total facilities acquisition and construction services	<u>159,255</u>	<u>-</u>	<u>159,255</u>	<u>12,991</u>	<u>146,264</u>
Total capital outlay	<u>932,316</u>	<u>(46,717)</u>	<u>885,599</u>	<u>489,909</u>	<u>395,690</u>
SPECIAL SCHOOLS					
Summer school - instruction:					
Salaries of teachers	476,475	-	476,475	476,475	-
General supplies	3,002	(320)	2,682	-	2,682
Total summer school - instruction	<u>479,477</u>	<u>(320)</u>	<u>479,157</u>	<u>476,475</u>	<u>2,682</u>
Summer school - support services:					
Salaries	64,225	14,596	78,821	78,501	320
Personal services - employee benefits	41,375	(14,276)	27,099	27,099	-
Total summer school - support services	<u>105,600</u>	<u>320</u>	<u>105,920</u>	<u>105,600</u>	<u>320</u>
Evening school for the foreign born - local - instruction:					
Salaries of teachers	210,000	-	210,000	158,200	51,800
General supplies	4,264	-	4,264	-	4,264
Total evening school for the foreign born - local - instruction:	<u>214,264</u>	<u>-</u>	<u>214,264</u>	<u>158,200</u>	<u>56,064</u>
Evening school for the foreign born - local - support services:					
Salaries of secretarial and clerical assistants	12,000	1,650	13,650	13,328	322
Personal services - employee benefits	16,983	(1,650)	15,333	2,413	12,920
Total evening school for the foreign born - local - support services	<u>28,983</u>	<u>-</u>	<u>28,983</u>	<u>15,741</u>	<u>13,242</u>
Total special schools	<u>828,324</u>	<u>-</u>	<u>828,324</u>	<u>756,016</u>	<u>72,308</u>
Charter schools	<u>70,229,902</u>	<u>(6,045,639)</u>	<u>64,184,263</u>	<u>61,022,208</u>	<u>3,162,055</u>
Total expenditures	<u>582,244,712</u>	<u>738,149</u>	<u>582,982,861</u>	<u>638,887,310</u>	<u>(55,904,449)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(40,108,003)</u>	<u>(6,101,863)</u>	<u>(46,209,866)</u>	<u>(10,635,629)</u>	<u>35,574,237</u>

JERSEY CITY PUBLIC SCHOOLS
Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2019

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
OTHER FINANCING SOURCES (USES)					
Transfers in - contribution to school based budget-general fund	\$ 293,841,445	\$ (4,322,674)	\$ 289,518,771	\$ 289,080,226	\$ 438,545
Transfers in - contribution to school based budget-special revenue fund	8,929,982	3,100,000	12,029,982	11,872,473	157,509
Operating transfers out - transfer to special revenue- local contribution - inclusion	(2,932,699)	-	(2,932,699)	(2,932,699)	-
Transfers out - contribution to school based budget	(293,841,445)	4,322,674	(289,518,771)	(289,080,226)	(438,545)
Total other financing sources (uses)	<u>5,997,283</u>	<u>3,100,000</u>	<u>9,097,283</u>	<u>8,939,774</u>	<u>157,509</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(34,110,720)	(3,001,863)	(37,112,583)	(1,695,855)	35,731,746
Fund balances, July 1	<u>34,110,720</u>	<u>3,001,863</u>	<u>37,112,583</u>	<u>53,946,530</u>	<u>(16,833,947)</u>
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 52,250,675</u>	<u>\$ 18,897,799</u>
Recapitulation:					
Restricted fund balance:					
Excess Surplus - designated for subsequent year's expenditures				\$ 4,838,871	
Excess surplus				13,761,343	
Capital reserve				608	
Assigned fund balance:					
Year-end encumbrances				14,046,181	
Designated for subsequent year's expenditures				7,111,129	
Unassigned fund balance				<u>12,492,543</u>	
				52,250,675	
Reconciliation to Government Funds (GAAP)					
Last state aid payment not recognized on GAAP basis				<u>(40,483,230)</u>	
Fund Balance per governmental funds (GAAP)				<u>\$ 11,767,445</u>	

JERSEY CITY PUBLIC SCHOOLS
Combining Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2019

	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	\$ 124,367,357	\$ -	\$ 124,367,357	\$ -	\$ -	\$ -
Tuition	78,039	-	78,039	-	-	-
Interest earned	110,000	-	110,000	-	-	-
Miscellaneous	2,516,437	-	2,516,437	-	-	-
Total - local sources	<u>127,071,833</u>	<u>-</u>	<u>127,071,833</u>	<u>-</u>	<u>-</u>	<u>-</u>
Federal sources:						
Special Education Medicare Reimbursement Initiative	1,011,191	-	1,011,191	-	-	-
Total - federal sources	<u>1,011,191</u>	<u>-</u>	<u>1,011,191</u>	<u>-</u>	<u>-</u>	<u>-</u>
State sources:						
Equalization aid	270,661,365	-	270,661,365	-	-	-
Education adequacy aid	125,411	-	125,411	-	-	-
Transportation aid	4,423,777	-	4,423,777	-	-	-
Special education aid	18,332,551	-	18,332,551	-	-	-
Security aid	12,648,342	-	12,648,342	-	-	-
Adjustment aid	106,076,560	-	106,076,560	(5,363,714)	-	(5,363,714)
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	<u>414,053,685</u>	<u>-</u>	<u>414,053,685</u>	<u>(5,363,714)</u>	<u>-</u>	<u>(5,363,714)</u>
Total revenues	<u>542,136,709</u>	<u>-</u>	<u>542,136,709</u>	<u>(5,363,714)</u>	<u>-</u>	<u>(5,363,714)</u>
EXPENDITURES -						
CURRENT EXPENSE						
Regular programs - instruction:						
Salaries of teachers:						
Preschool/kindergarten	27,250	8,368,779	8,396,029	74,124	(181,842)	(107,718)
Grades 1-5	3,602,377	59,158,164	62,760,541	1,710,044	18,646	1,728,690
Grades 6-8	1,283,776	25,167,222	26,450,998	(688,903)	(732,978)	(1,421,881)
Grades 9-12	3,414,485	35,106,861	38,521,346	(1,149,030)	(2,266,357)	(3,415,387)
Total regular programs - instruction	<u>8,327,888</u>	<u>127,801,026</u>	<u>136,128,914</u>	<u>(53,765)</u>	<u>(3,162,531)</u>	<u>(3,216,296)</u>
Regular programs - home instruction:						
Salaries of teachers	1,020,529	-	1,020,529	(504,740)	-	(504,740)
Other purchased services (400-500 series)	300,593	-	300,593	(99,645)	-	(99,645)
General supplies	80	-	80	646	-	646
Total regular programs - home instruction	<u>1,321,202</u>	<u>-</u>	<u>1,321,202</u>	<u>(603,739)</u>	<u>-</u>	<u>(603,739)</u>
Regular programs - undistributed instruction:						
Other salaries for instruction	1,549,057	3,515,116	5,064,173	1,143,987	(134,508)	1,009,479
Purchased professional - educational services	63,877	92,200	156,077	3,345	67,800	71,145
Purchased professional - technical services	100,869	20,300	121,169	90,000	(4,608)	85,392
Other purchased services (400-500 series)	1,674,909	881,753	2,556,662	146,989	202,059	349,048
Travel	2,336	11,273	13,609	3,727	(4,391)	(664)
General supplies	413,578	2,020,216	2,433,794	(186,821)	(257,437)	(444,258)
Computers - instructional	60,020	275,682	335,702	260	(56,476)	(56,216)
Textbooks	1,187,530	206,597	1,394,127	7,573	(93,908)	(86,335)
Other objects	48,735	319,630	368,365	1,932	(71,464)	(69,532)
Miscellaneous expenditures	500	34,657	35,157	-	(17,901)	(17,901)
Total regular programs - undistributed instruction	<u>5,101,411</u>	<u>7,377,424</u>	<u>12,478,835</u>	<u>1,210,992</u>	<u>(370,834)</u>	<u>840,158</u>
Total regular programs	<u>14,750,501</u>	<u>135,178,450</u>	<u>149,928,951</u>	<u>553,488</u>	<u>(3,533,365)</u>	<u>(2,979,877)</u>
Special education:						
Cognitive - mild:						
Salaries of teachers	3,800	454,096	457,896	(432)	55,812	55,380
Other salaries for instruction	250	264,229	264,479	(250)	(19,803)	(20,053)
Other purchased services (400-500 series)	-	-	-	-	1,500	1,500
General supplies	-	13,094	13,094	-	(4,213)	(4,213)
Total cognitive - mild	<u>4,050</u>	<u>731,419</u>	<u>735,469</u>	<u>(682)</u>	<u>33,296</u>	<u>32,614</u>
Cognitive - moderate:						
Salaries of teachers	-	791,844	791,844	8,736	(35,163)	(26,427)
Other salaries for instruction	250	330,064	330,314	-	(31,434)	(31,434)
Other purchased services (400-500 series)	-	-	-	-	1,500	1,500
General supplies	-	4,450	4,450	-	(1,500)	(1,500)
Other objects	-	720	720	-	-	-
Total cognitive - moderate	<u>250</u>	<u>1,127,078</u>	<u>1,127,328</u>	<u>8,736</u>	<u>(66,597)</u>	<u>(57,861)</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
\$ 124,367,357	\$ -	\$ 124,367,357	\$ 124,367,357	\$ -	\$ 124,367,357
78,039	-	78,039	67,208	-	67,208
110,000	-	110,000	920,694	-	920,694
2,516,437	-	2,516,437	2,827,360	-	2,827,360
127,071,833	-	127,071,833	128,182,619	-	128,182,619
1,011,191	-	1,011,191	1,232,777	-	1,232,777
1,011,191	-	1,011,191	1,232,777	-	1,232,777
270,661,365	-	270,661,365	270,661,365	-	270,661,365
125,411	-	125,411	125,411	-	125,411
4,423,777	-	4,423,777	4,423,777	-	4,423,777
18,332,551	-	18,332,551	18,332,551	-	18,332,551
12,648,342	-	12,648,342	12,648,342	-	12,648,342
100,712,846	-	100,712,846	100,712,846	-	100,712,846
1,785,679	-	1,785,679	3,272,322	-	3,272,322
-	-	-	176,610	-	176,610
-	-	-	48,660,719	-	48,660,719
-	-	-	22,072,425	-	22,072,425
-	-	-	32,332	-	32,332
-	-	-	17,717,585	-	17,717,585
408,689,971	-	408,689,971	498,836,285	-	498,836,285
536,772,995	-	536,772,995	628,251,681	-	628,251,681
101,374	8,186,937	8,288,311	100,900	8,186,936	8,287,836
5,312,421	59,176,810	64,489,231	5,132,756	59,150,821	64,283,577
594,873	24,434,244	25,029,117	537,355	24,432,669	24,970,024
2,265,455	32,840,504	35,105,959	2,192,899	32,816,056	35,008,955
8,274,123	124,638,495	132,912,618	7,963,910	124,586,482	132,550,392
515,789	-	515,789	503,033	-	503,033
200,948	-	200,948	87,042	-	87,042
726	-	726	545	-	545
717,463	-	717,463	590,620	-	590,620
2,693,044	3,380,608	6,073,652	2,276,761	3,380,298	5,657,059
67,222	160,000	227,222	25,664	53,400	79,064
190,869	15,692	206,561	181,366	-	181,366
1,821,898	1,083,812	2,905,710	1,724,155	930,674	2,654,829
6,063	6,882	12,945	5,094	6,721	11,815
226,757	1,762,779	1,989,536	176,567	1,557,693	1,734,260
60,280	219,206	279,486	57,052	174,847	231,899
1,195,103	112,689	1,307,792	1,193,884	96,610	1,290,494
50,667	248,166	298,833	28,538	219,112	247,650
500	16,756	17,256	-	983	983
6,312,403	7,006,590	13,318,993	5,669,081	6,420,338	12,089,419
15,303,989	131,645,085	146,949,074	14,223,611	131,006,820	145,230,431
3,368	509,908	513,276	3,368	507,028	510,396
-	244,426	244,426	-	244,426	244,426
-	1,500	1,500	-	1,500	1,500
-	8,881	8,881	-	8,696	8,696
3,368	764,715	768,083	3,368	761,650	765,018
8,736	756,681	765,417	8,736	756,680	765,416
250	298,630	298,880	-	298,630	298,630
-	1,500	1,500	-	1,500	1,500
-	2,950	2,950	-	2,859	2,859
-	720	720	-	720	720
8,986	1,060,481	1,069,467	8,736	1,060,389	1,069,125

JERSEY CITY PUBLIC SCHOOLS
Combining Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2019

	ORIGINAL BUDGET			BUDGET TRANSFERS		
	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund
Learning/language disabilities:						
Salaries of teachers	\$ 35,300	\$ 5,193,655	\$ 5,228,955	\$ 23,008	\$ (223,254)	\$ (200,246)
Other salaries for instruction	1,250	2,352,017	2,353,267	(250)	54,035	53,785
Other purchased services (400-500 series)	-	1,000	1,000	-	-	-
General supplies	-	63,898	63,898	-	(19,351)	(19,351)
Computers	-	15,000	15,000	-	2,631	2,631
Total learning/language disabilities	36,550	7,625,570	7,662,120	22,758	(185,939)	(163,181)
Auditory impairments:						
Salaries of teachers	250	153,742	153,992	1,318	19,190	20,508
Total Auditory Impairments	250	153,742	153,992	1,318	19,190	20,508
Behavioral disabilities:						
Salaries of teachers	476,093	985,632	1,461,725	(9,612)	136,881	127,269
Other salaries for instruction	500	426,835	427,335	(250)	76,438	76,188
Purchased professional educational services	-	-	-	-	-	-
Other purchased services (400-500 series)	-	-	-	-	-	-
General supplies	-	9,227	9,227	-	(1,076)	(1,076)
Total behavioral disabilities	476,593	1,421,694	1,898,287	(9,862)	212,243	202,381
Multiple disabilities:						
Salaries of teachers	250	124,986	125,236	(138)	7,855	7,717
General supplies	-	2,000	2,000	-	-	-
Total multiple disabilities	250	126,986	127,236	(138)	7,855	7,717
Resource room/resource center:						
Salaries of teachers	965,128	32,235,815	33,200,943	49,751	(928,560)	(878,809)
Other salaries for instruction	1,975	1,509,225	1,511,200	10,631	(426,445)	(415,814)
Other purchased services (400-500 series)	294,937	-	294,937	321,818	-	321,818
General supplies	-	39,667	39,667	-	(6,236)	(6,236)
Total resource room/resource center	1,262,040	33,784,707	35,046,747	382,200	(1,361,241)	(979,041)
Autism:						
Salaries of teachers	237,557	5,677,552	5,915,109	12,582	221,226	233,808
Other salaries for instruction	151,374	3,184,445	3,335,819	(7,965)	(54,057)	(62,022)
General supplies	-	27,565	27,565	-	(8,218)	(8,218)
Computers	-	980	980	-	(101)	(101)
Total autism	388,931	8,890,542	9,279,473	4,617	158,850	163,467
Preschool disabilities - full - time:						
Salaries of teachers	1,392,973	-	1,392,973	(19,641)	-	(19,641)
Other salaries for instruction	917,622	-	917,622	(27,481)	-	(27,481)
Total preschool disabilities - full - time	2,310,595	-	2,310,595	(47,122)	-	(47,122)
Total special education - instruction	4,479,509	53,861,738	58,341,247	361,825	(1,182,343)	(820,518)
Bilingual education:						
Salaries of teachers	22,500	12,432,184	12,454,684	58,789	(846,539)	(787,750)
Other salaries for instruction	387,973	788,416	1,176,389	41,580	42,979	84,559
Other purchased services (400-500 series)	28,200	-	28,200	-	1,440	1,440
General supplies	32,998	79,926	112,924	(16,500)	(17,663)	(34,163)
Textbooks	42,962	3,791	46,753	(28,000)	(29)	(28,029)
Other objects	700	-	700	-	-	-
Total bilingual education	515,333	13,304,317	13,819,650	55,869	(819,812)	(763,943)
Other instructional:						
School-sponsored cocurricular activities:						
Salaries	169,162	242,320	411,482	(51,453)	(15,344)	(66,797)
Other purchase services (300-500 series)	45,763	3,050	48,813	3,667	(3,000)	667
Supplies and materials	2,822	1,000	3,822	(2,158)	(500)	(2,658)
Other Objects	4,500	-	4,500	-	-	-
School-sponsored athletics:						
Salaries	820,415	-	820,415	852,411	-	852,411
Purchased services (300-500 series)	1,109,872	-	1,109,872	(84,717)	-	(84,717)
General supplies	304,994	-	304,994	(143,365)	-	(143,365)
Other objects	28,998	-	28,998	5,587	-	5,587
Total other instructional	2,486,526	246,370	2,732,896	579,972	(18,844)	561,128
Total - instruction	22,231,869	202,590,875	224,822,744	1,551,154	(5,554,364)	(4,003,210)
Undistributed expenditures - instruction:						
Tuition to other LEA's within the state - regular	318,751	-	318,751	-	-	-
Tuition to other LEA's within the state - special	1,417,414	-	1,417,414	(380,723)	-	(380,723)
Tuition to CSSD & regional day schools	1,344,507	-	1,344,507	1,202,580	-	1,202,580
Tuition to private schools for the handicapped-within state	18,411,131	-	18,411,131	1,058,071	-	1,058,071
Tuition - state facilities	652,986	-	652,986	65,300	-	65,300
Total undistributed expenditures - instruction	22,211,835	-	22,211,835	1,878,182	-	1,878,182

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
\$ 58,308	\$ 4,970,401	\$ 5,028,709	\$ 58,308	\$ 4,970,400	\$ 5,028,708
1,000	2,406,052	2,407,052	1,000	2,406,047	2,407,047
-	1,000	1,000	-	1,000	1,000
-	44,547	44,547	-	34,704	34,704
-	17,631	17,631	-	14,829	14,829
59,308	7,439,631	7,498,939	59,308	7,426,980	7,486,288
1,568	172,932	174,500	1,568	172,932	174,500
1,568	172,932	174,500	1,568	172,932	174,500
466,481	1,122,513	1,588,994	466,272	1,121,778	1,588,050
250	503,273	503,523	-	503,273	503,273
-	-	-	-	-	-
-	-	-	-	-	-
-	8,151	8,151	-	4,947	4,947
466,731	1,633,937	2,100,668	466,272	1,629,998	2,096,270
112	132,841	132,953	112	132,841	132,953
-	2,000	2,000	-	2,000	2,000
112	134,841	134,953	112	134,841	134,953
1,014,879	31,307,255	32,322,134	980,042	31,296,086	32,276,128
12,606	1,082,780	1,095,386	8,780	1,082,176	1,090,956
616,755	-	616,755	607,830	-	607,830
-	33,431	33,431	-	26,747	26,747
1,644,240	32,423,466	34,067,706	1,596,652	32,405,009	34,001,661
250,139	5,898,778	6,148,917	246,626	5,897,233	6,143,859
143,409	3,130,388	3,273,797	112,951	3,130,388	3,243,339
-	19,347	19,347	-	13,492	13,492
-	879	879	-	851	851
393,548	9,049,392	9,442,940	359,577	9,041,964	9,401,541
1,373,332	-	1,373,332	1,372,400	-	1,372,400
890,141	-	890,141	871,584	-	871,584
2,263,473	-	2,263,473	2,243,984	-	2,243,984
4,841,334	52,679,395	57,520,729	4,739,577	52,633,763	57,373,340
81,289	11,585,645	11,666,934	79,789	11,512,283	11,592,072
429,553	831,395	1,260,948	428,052	824,835	1,252,887
28,200	1,440	29,640	21,680	1,440	23,120
16,498	62,263	78,761	14,524	52,370	66,894
14,962	3,762	18,724	9,986	2,720	12,706
700	-	700	-	-	-
571,202	12,484,505	13,055,707	554,031	12,393,648	12,947,679
117,709	226,976	344,685	101,754	209,402	311,156
49,430	50	49,480	34,937	-	34,937
664	500	1,164	664	-	664
4,500	-	4,500	4,500	-	4,500
1,672,826	-	1,672,826	1,672,807	-	1,672,807
1,025,155	-	1,025,155	657,424	-	657,424
161,629	-	161,629	149,190	-	149,190
34,585	-	34,585	34,585	-	34,585
3,066,498	227,526	3,294,024	2,655,861	209,402	2,865,263
23,783,023	197,036,511	220,819,534	22,173,080	196,243,633	218,416,713
318,751	-	318,751	158,899	-	158,899
1,036,691	-	1,036,691	892,896	-	892,896
2,547,087	-	2,547,087	2,109,943	-	2,109,943
19,469,202	-	19,469,202	15,581,082	-	15,581,082
718,286	-	718,286	718,285	-	718,285
24,090,017	-	24,090,017	19,461,105	-	19,461,105

JERSEY CITY PUBLIC SCHOOLS
Combining Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2019

	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
Attendance and social work services:						
Salaries	\$ 32,027	\$ 208,347	\$ 240,374	\$ (31,481)	\$ 8,229	\$ (23,252)
Family/parent liaison salary	140,997	1,275,518	1,416,515	12,917	(61,545)	(48,628)
Travel	600	-	600	214	-	214
Miscellaneous purchased services	1,500	-	1,500	500	-	500
Supplies and materials	3,425	3,885	7,310	(1,709)	(1,943)	(3,652)
Total attendance and social work services	178,549	1,487,750	1,666,299	(19,559)	(55,259)	(74,818)
Health services:						
Salaries	390,368	4,402,746	4,793,114	(28,142)	(488,527)	(516,669)
Purchased professional and technical services	1,100,454	-	1,100,454	100,854	-	100,854
Purchased professional -educational services	329,217	-	329,217	-	-	-
Other purchased services (400-500 series)	338,750	-	338,750	(81,750)	-	(81,750)
Supplies and materials	46,100	64,164	110,264	(200)	(17,192)	(17,392)
Total health services	2,204,889	4,466,910	6,671,799	(9,238)	(505,719)	(514,957)
Other support services - students-related services:						
Salaries	2,560,051	-	2,560,051	(266,614)	-	(266,614)
Purchased professional - educational services	2,220,004	-	2,220,004	934,093	-	934,093
Total other support services - students-related services	4,780,055	-	4,780,055	667,479	-	667,479
Other support services - students-extra services:						
Other salaries for instruction	2,140,249	-	2,140,249	118,063	-	118,063
Total other support services - students-extra services	2,140,249	-	2,140,249	118,063	-	118,063
Other support services - students-regular:						
Salaries of other professional staff	96,991	7,454,877	7,551,868	34,960	(831,568)	(796,608)
Other salaries	1,200	937,250	938,450	4,330	(72,228)	(67,898)
Purchased professional - educational services	-	1,200	1,200	-	(350)	(350)
Other purchased services (400-500 series)	2,500	500	3,000	(463)	(500)	(963)
Supplies and materials	2,533	110,522	113,055	(1,125)	(5,953)	(7,078)
Other objects	250	-	250	-	-	-
Total other support services - students-regular	103,474	8,504,349	8,607,823	37,702	(910,599)	(872,897)
Other support services - students - special services:						
Salaries of other professional staff	14,079,736	-	14,079,736	(500,805)	-	(500,805)
Purchased professional - educational services	377,790	-	377,790	4,481	-	4,481
Supplies and materials	81,550	-	81,550	-	-	-
Total other support services - students-special services	14,539,076	-	14,539,076	(496,324)	-	(496,324)
Improvement of instructional services:						
Salaries of supervisors of instructions	5,551,304	-	5,551,304	(383,669)	-	(383,669)
Salaries of other professional staff	185,750	-	185,750	(71,839)	-	(71,839)
Salaries of secretarial and clerical assistants	2,081,766	-	2,081,766	(235,539)	-	(235,539)
Other purchased services (400-500 series)	45,906	-	45,906	(4,519)	-	(4,519)
Travel	26,074	-	26,074	275	-	275
Supplies and materials	102,279	-	102,279	(9,905)	-	(9,905)
Computers	35,001	-	35,001	(19,200)	-	(19,200)
Other objects	27,327	-	27,327	(1,438)	-	(1,438)
Total improvement of instructional services	8,055,407	-	8,055,407	(725,834)	-	(725,834)
Educational media services/school library:						
Salaries	1,450	3,227,685	3,229,135	13,040	(155,716)	(142,676)
Other salaries for instruction	-	167,424	167,424	-	(29,617)	(29,617)
Salaries of technology coordinators	97,709	-	97,709	111	-	111
Purchased professional - technical services	66,803	-	66,803	(500)	-	(500)
Purchased Technical services	616,190	-	616,190	-	-	-
Other purchased services (400-500 series)	386,673	32,571	419,244	(10,000)	3,000	(7,000)
Supplies and materials	578	99,633	100,211	(500)	(46,065)	(46,565)
Computers	-	22,012	22,012	-	(3,619)	(3,619)
Other objects	-	150	150	-	-	-
Total educational media services/school library	1,169,403	3,549,475	4,718,878	2,151	(232,017)	(229,866)
Instruction staff training services:						
Other purchased professional services - educational	32,145	93,879	126,024	(19,162)	(46,370)	(65,532)
Other purchased services (400-500 series)	160,827	2,000	162,827	(10,243)	(440)	(10,683)
Travel	-	-	-	2,065	-	2,065
Supplies and materials	14,000	6,767	20,767	(2,485)	(2,160)	(4,645)
Total instruction staff training services	218,472	102,646	321,118	(41,325)	(48,970)	(90,295)

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
\$ 546	\$ 216,576	\$ 217,122	\$ -	\$ 216,576	\$ 216,576
153,914	1,213,973	1,367,887	153,362	1,213,972	1,367,334
814	-	814	814	-	814
2,000	-	2,000	2,000	-	2,000
1,716	1,942	3,658	1,434	1,552	2,986
158,990	1,432,491	1,591,481	157,610	1,432,100	1,589,710
362,226	3,914,219	4,276,445	343,615	3,914,158	4,257,773
1,201,308	-	1,201,308	981,734	-	981,734
329,217	-	329,217	328,176	-	328,176
257,000	-	257,000	43,483	-	43,483
45,900	46,972	92,872	45,652	41,371	87,023
2,195,651	3,961,191	6,156,842	1,742,660	3,955,529	5,698,189
2,293,437	-	2,293,437	2,292,145	-	2,292,145
3,154,097	-	3,154,097	2,733,081	-	2,733,081
5,447,534	-	5,447,534	5,025,226	-	5,025,226
2,258,312	-	2,258,312	2,257,574	-	2,257,574
2,258,312	-	2,258,312	2,257,574	-	2,257,574
131,951	6,623,309	6,755,260	110,878	6,622,858	6,733,736
5,530	865,022	870,552	5,280	865,022	870,302
-	850	850	-	850	850
2,037	-	2,037	1,603	-	1,603
1,408	104,569	105,977	1,344	102,901	104,245
250	-	250	125	-	125
141,176	7,593,750	7,734,926	119,230	7,591,631	7,710,861
13,578,931	-	13,578,931	13,574,705	-	13,574,705
382,271	-	382,271	353,110	-	353,110
81,550	-	81,550	58,861	-	58,861
14,042,752	-	14,042,752	13,986,676	-	13,986,676
5,167,635	-	5,167,635	4,946,226	-	4,946,226
113,911	-	113,911	95,476	-	95,476
1,846,227	-	1,846,227	1,707,801	-	1,707,801
41,387	-	41,387	31,503	-	31,503
26,349	-	26,349	15,877	-	15,877
92,374	-	92,374	64,245	-	64,245
15,801	-	15,801	14,583	-	14,583
25,889	-	25,889	15,382	-	15,382
7,329,573	-	7,329,573	6,891,093	-	6,891,093
14,490	3,071,969	3,086,459	14,415	3,071,968	3,086,383
-	137,807	137,807	-	137,806	137,806
97,820	-	97,820	97,819	-	97,819
66,303	-	66,303	66,283	-	66,283
616,190	-	616,190	616,190	-	616,190
376,673	35,571	412,244	376,427	31,658	408,085
78	53,568	53,646	-	50,425	50,425
-	18,393	18,393	-	10,798	10,798
-	150	150	-	150	150
1,171,554	3,317,458	4,489,012	1,171,134	3,302,805	4,473,939
12,983	47,509	60,492	5,500	45,840	51,340
150,584	1,560	152,144	126,784	1,560	128,344
2,065	-	2,065	1,994	-	1,994
11,515	4,607	16,122	552	3,371	3,923
177,147	53,676	230,823	134,830	50,771	185,601

JERSEY CITY PUBLIC SCHOOLS
Combining Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2019

	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
Support services - general administration:						
Salaries	\$ 3,443,300	\$ -	\$ 3,443,300	\$ (540,978)	\$ -	\$ (540,978)
Salaries of secretarial and clerical assistants	485,641	-	485,641	37,633	-	37,633
Legal salaries	466,896	-	466,896	(217,642)	-	(217,642)
Legal services	1,249,353	-	1,249,353	(25,000)	-	(25,000)
Audit Fees	508,680	-	508,680	(3,900)	-	(3,900)
Other purchased professional services	76,146	-	76,146	(2,968)	-	(2,968)
Purchased Technical services	2,666	-	2,666	1,000	-	1,000
Other purchased services (400-500 series)	51,406	-	51,406	(15,139)	-	(15,139)
Communications/telephone	637,700	-	637,700	205,272	-	205,272
Board of education other purchased services	16,273	-	16,273	(14,158)	-	(14,158)
Travel	20,587	-	20,587	(440)	-	(440)
Miscellaneous purchased services	2,492,967	-	2,492,967	(146,504)	-	(146,504)
Supplies and materials	209,652	-	209,652	(131,770)	-	(131,770)
Computers	22,260	-	22,260	(1,952)	-	(1,952)
Judgments against the school district	200,000	-	200,000	-	-	-
Miscellaneous expenditures	205,350	-	205,350	(97,535)	-	(97,535)
Board of education membership dues and fees	23,997	-	23,997	5,296	-	5,296
Total support services - general administration	10,112,874	-	10,112,874	(948,785)	-	(948,785)
Support services - school administration:						
Salaries of principals/assistant principals	222,984	12,170,480	12,393,464	(8,054)	(918,907)	(926,961)
Salaries of secretarial and clerical assistants	113,627	6,342,736	6,456,363	9,211	(604,674)	(595,463)
Other salaries	-	100,052	100,052	-	(23,239)	(23,239)
Other purchased services (400-500 series)	2,064	535,574	537,638	(2,000)	(52,573)	(54,573)
Travel	-	3,563	3,563	678	(1,184)	(506)
Supplies and materials	2,421	291,348	293,769	(1,910)	(105,096)	(107,006)
Computers	-	33,143	33,143	-	(22,285)	(22,285)
Other objects	-	18,346	18,346	-	(12,361)	(12,361)
Total support services - school administration	341,096	19,496,242	19,837,338	(2,075)	(1,741,319)	(1,743,394)
Central services:						
Salaries	5,014,547	-	5,014,547	(518,716)	-	(518,716)
Purchased professional services	253,700	-	253,700	1,720	-	1,720
Computers	30,000	-	30,000	(20,000)	-	(20,000)
Miscellaneous purchased services	14,000	-	14,000	-	-	-
Miscellaneous purchased services (300-500 series)	979,776	-	979,776	(353,390)	-	(353,390)
Supplies and materials	642,259	-	642,259	(345,464)	-	(345,464)
Travel	51,010	-	51,010	(51,000)	-	(51,000)
Other objects	37,281	-	37,281	(20,000)	-	(20,000)
Total central services:	7,022,573	-	7,022,573	(1,306,850)	-	(1,306,850)
Administrative Information Technology:						
Salaries	1,804,357	-	1,804,357	(29,230)	-	(29,230)
Purchased profession services	38,290	-	38,290	-	-	-
Purchased technical services	1,244,586	-	1,244,586	(200,644)	-	(200,644)
Other purchased services (400-500 series)	12,010	-	12,010	-	-	-
Miscellaneous purchased services	28,737	-	28,737	-	-	-
Supplies and materials	23,755	-	23,755	(1,913)	-	(1,913)
Computers	5,002	-	5,002	(458)	-	(458)
Total administrative information technology:	3,156,737	-	3,156,737	(232,245)	-	(232,245)
Required maintenance for school facilities:						
Salaries	4,750,885	-	4,750,885	(682,660)	-	(682,660)
Cleaning, repair and maintenance services	5,298,128	-	5,298,128	603,000	-	603,000
Lead testing of drinking water	168,250	-	168,250	(100,000)	-	(100,000)
General supplies	957,067	-	957,067	(209,091)	-	(209,091)
Warehouse supplies	3,180	-	3,180	-	-	-
Total required maintenance for school facilities	11,207,510	-	11,207,510	(418,751)	-	(418,751)
Other operating and maintenance of plant services:						
Salaries	17,079,831	-	17,079,831	68,362	-	68,362
Purchased professional and technical services	461,568	-	461,568	85,520	-	85,520
Cleaning, repair and maintenance services	1,085,013	-	1,085,013	(478,250)	-	(478,250)
Rental of land and buildings other than lease purchase	603,790	-	603,790	(200,092)	-	(200,092)
Other purchased property	1,293,094	-	1,293,094	(120,000)	-	(120,000)
Insurance	2,285,161	-	2,285,161	(330,000)	-	(330,000)
Travel	75,000	-	75,000	(67,000)	-	(67,000)
Miscellaneous purchased services	908,093	-	908,093	(533,670)	-	(533,670)
Warehouse supplies	1,011,043	-	1,011,043	(22,600)	-	(22,600)
Natural gas	771,596	-	771,596	1,103,795	-	1,103,795
Electricity	6,293,298	-	6,293,298	(929,851)	-	(929,851)
Oil	1,294,708	-	1,294,708	(376,885)	-	(376,885)
Total other operating and maintenance of plant services:	33,162,195	-	33,162,195	(1,800,671)	-	(1,800,671)
Care and upkeep of grounds:						
Salaries	506,554	-	506,554	(28,000)	-	(28,000)
Total care and upkeep of grounds	506,554	-	506,554	(28,000)	-	(28,000)

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
\$ 2,902,322	\$ -	\$ 2,902,322	\$ 2,846,599	\$ -	\$ 2,846,599
523,274	-	523,274	506,234	-	506,234
249,254	-	249,254	239,879	-	239,879
1,224,353	-	1,224,353	757,397	-	757,397
504,780	-	504,780	455,924	-	455,924
73,178	-	73,178	22,083	-	22,083
3,666	-	3,666	-	-	-
36,267	-	36,267	25,220	-	25,220
842,972	-	842,972	803,156	-	803,156
2,115	-	2,115	2,065	-	2,065
20,147	-	20,147	5,071	-	5,071
2,346,463	-	2,346,463	2,045,314	-	2,045,314
77,882	-	77,882	31,344	-	31,344
20,308	-	20,308	9,650	-	9,650
200,000	-	200,000	126,885	-	126,885
107,815	-	107,815	72,514	-	72,514
29,293	-	29,293	29,293	-	29,293
9,164,089	-	9,164,089	7,978,628	-	7,978,628
214,930	11,251,573	11,466,503	183,056	11,242,673	11,425,729
122,838	5,738,062	5,860,900	121,135	5,719,807	5,840,942
-	76,813	76,813	-	61,695	61,695
64	483,001	483,065	64	387,315	387,379
678	2,379	3,057	615	2,333	2,948
511	186,252	186,763	511	176,596	177,107
-	10,858	10,858	-	5,558	5,558
-	5,985	5,985	-	5,679	5,679
339,021	17,754,923	18,093,944	305,381	17,601,656	17,907,037
4,495,831	-	4,495,831	4,433,059	-	4,433,059
255,420	-	255,420	176,179	-	176,179
10,000	-	10,000	5,237	-	5,237
14,000	-	14,000	8,747	-	8,747
626,386	-	626,386	494,063	-	494,063
296,795	-	296,795	195,447	-	195,447
10	-	10	-	-	-
17,281	-	17,281	4,604	-	4,604
5,715,723	-	5,715,723	5,317,336	-	5,317,336
1,775,127	-	1,775,127	1,765,007	-	1,765,007
38,290	-	38,290	36,386	-	36,386
1,043,942	-	1,043,942	1,015,992	-	1,015,992
12,010	-	12,010	12,010	-	12,010
28,737	-	28,737	28,247	-	28,247
21,842	-	21,842	17,655	-	17,655
4,544	-	4,544	2,804	-	2,804
2,924,492	-	2,924,492	2,878,101	-	2,878,101
4,068,225	-	4,068,225	4,068,224	-	4,068,224
5,901,128	-	5,901,128	5,313,751	-	5,313,751
68,250	-	68,250	10,012	-	10,012
747,976	-	747,976	587,476	-	587,476
3,180	-	3,180	3,180	-	3,180
10,788,759	-	10,788,759	9,982,643	-	9,982,643
17,148,193	-	17,148,193	17,118,592	-	17,118,592
547,088	-	547,088	364,183	-	364,183
606,763	-	606,763	515,396	-	515,396
403,698	-	403,698	403,698	-	403,698
1,173,094	-	1,173,094	1,084,385	-	1,084,385
1,955,161	-	1,955,161	1,923,338	-	1,923,338
8,000	-	8,000	-	-	-
374,423	-	374,423	325,150	-	325,150
988,443	-	988,443	986,397	-	986,397
1,875,391	-	1,875,391	1,603,281	-	1,603,281
5,363,447	-	5,363,447	4,660,407	-	4,660,407
917,823	-	917,823	914,428	-	914,428
31,361,524	-	31,361,524	29,899,255	-	29,899,255
478,554	-	478,554	458,428	-	458,428
478,554	-	478,554	458,428	-	458,428

JERSEY CITY PUBLIC SCHOOLS
Combining Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2019

	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
Security:						
Salaries	\$ 1,507,297	\$ 6,434,429	\$ 7,941,726	\$ 328,948	\$ (160,435)	\$ 168,513
Cleaning, repair and maintenance services	163,666	-	163,666	(30,000)	-	(30,000)
General supplies	120,000	12,750	132,750	(55,000)	(3,199)	(58,199)
Total security	<u>1,790,963</u>	<u>6,447,179</u>	<u>8,238,142</u>	<u>243,948</u>	<u>(163,634)</u>	<u>80,314</u>
Student transportation services:						
Salaries for pupil transportation - (between home and school) - regular	1,477,632	-	1,477,632	322,749	-	322,749
Salaries for pupil transportation - (between home and school) - special	103,354	-	103,354	5,887	-	5,887
Salaries for pupil transportation - (other than bet. home & school)	728,032	-	728,032	102,837	-	102,837
Purchased professional - technical services	15,450	-	15,450	-	-	-
Cleaning, repair and maintenance services	437,194	-	437,194	(4,665)	-	(4,665)
General supplies	121,409	-	121,409	(13,409)	-	(13,409)
Contracted services - aid in lieu of payments - nonpublic schools	722,087	-	722,087	(1,309)	-	(1,309)
Contracted services - (between home and school) - vendors	924,518	-	924,518	(8)	-	(8)
Contracted services - (other than between home and school) - vendors	221,960	307,459	529,419	20,373	(49,104)	(28,731)
Contracted services - (special education students) - vendors	13,038,299	-	13,038,299	2,263,864	-	2,263,864
Contracted services - (Special education students) - joint agreement	517,541	-	517,541	538,693	-	538,693
Travel	2,000	-	2,000	-	-	-
Miscellaneous purchased services - transportation	20,797	-	20,797	7,000	-	7,000
Computers	7,002	-	7,002	(7,000)	-	(7,000)
Miscellaneous purchased services	3,750	-	3,750	-	-	-
Total student transportation services	<u>18,341,025</u>	<u>307,459</u>	<u>18,648,484</u>	<u>3,235,012</u>	<u>(49,104)</u>	<u>3,185,908</u>
Allocated employee benefits:						
Regular programs - instruction:						
Unused vacation payment to terminated/retired staff	74,880	-	74,880	(23,040)	-	(23,040)
Social Security contribution	629,137	-	629,137	(44,831)	-	(44,831)
Other retirement contributions	526,312	-	526,312	-	-	-
Health benefits	571,849	-	571,849	43,047	-	43,047
Tuition reimbursement	480,000	-	480,000	7,846	-	7,846
Unused sick payment to terminated/retired staff	700,456	-	700,456	(84,828)	-	(84,828)
Total regular programs - instruction	<u>2,982,634</u>	<u>-</u>	<u>2,982,634</u>	<u>(101,806)</u>	<u>-</u>	<u>(101,806)</u>
Special programs - instruction:						
Unused vacation payment to terminated/retired staff	33,984	-	33,984	(7,529)	-	(7,529)
Social Security contribution	112,427	-	112,427	9,268	-	9,268
Other retirement contributions	1,519,767	-	1,519,767	-	-	-
Health benefits	970,023	-	970,023	63,234	-	63,234
Unused sick payment to terminated/retired staff	141,694	-	141,694	28,662	-	28,662
Total special programs - instruction	<u>2,777,895</u>	<u>-</u>	<u>2,777,895</u>	<u>93,635</u>	<u>-</u>	<u>93,635</u>
Other instructional programs - instruction:						
Unused vacation payment to terminated/retired staff	5,760	-	5,760	1,779	-	1,779
Social Security contribution	136,269	-	136,269	(57,258)	-	(57,258)
Other retirement contributions	116,323	-	116,323	-	-	-
Unused sick payment to terminated/retired staff	57,599	-	57,599	7,998	-	7,998
Total other instructional programs - instruction	<u>315,951</u>	<u>-</u>	<u>315,951</u>	<u>(47,481)</u>	<u>-</u>	<u>(47,481)</u>
Attendance and social work services:						
Unused vacation payment to terminated/retired staff	2,880	-	2,880	2,842	-	2,842
Social Security contribution	11,070	-	11,070	2,120	-	2,120
Other retirement contributions	194,020	-	194,020	(37,592)	-	(37,592)
Health benefits	41,496	-	41,496	(3,993)	-	(3,993)
Unused sick payment to terminated/retired staff	5,760	-	5,760	2,705	-	2,705
Total attendance and social work services	<u>255,226</u>	<u>-</u>	<u>255,226</u>	<u>(33,918)</u>	<u>-</u>	<u>(33,918)</u>
Health services:						
Unused vacation payment to terminated/retired staff	4,032	-	4,032	15,283	-	15,283
Social Security contribution	13,784	-	13,784	(1,701)	-	(1,701)
Other retirement contributions	27,117	-	27,117	(12,273)	-	(12,273)
Health benefits	38,863	-	38,863	23,101	-	23,101
Unused sick payment to terminated/retired staff	2,304	-	2,304	6,040	-	6,040
Total health services	<u>86,100</u>	<u>-</u>	<u>86,100</u>	<u>30,450</u>	<u>-</u>	<u>30,450</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
\$ 1,836,245	\$ 6,273,994	\$ 8,110,239	\$ 1,615,385	\$ 6,264,155	\$ 7,879,540
133,666	-	133,666	113,712	-	113,712
65,000	9,551	74,551	60,958	4,551	65,509
<u>2,034,911</u>	<u>6,283,545</u>	<u>8,318,456</u>	<u>1,790,055</u>	<u>6,268,706</u>	<u>8,058,761</u>
1,800,381	-	1,800,381	1,800,377	-	1,800,377
109,241	-	109,241	109,240	-	109,240
830,869	-	830,869	830,868	-	830,868
15,450	-	15,450	12,400	-	12,400
432,529	-	432,529	314,515	-	314,515
108,000	-	108,000	92,707	-	92,707
720,778	-	720,778	631,669	-	631,669
924,510	-	924,510	924,000	-	924,000
242,333	258,355	500,688	183,058	182,681	365,739
15,302,163	-	15,302,163	13,032,411	-	13,032,411
1,056,234	-	1,056,234	434,420	-	434,420
2,000	-	2,000	289	-	289
27,797	-	27,797	16,797	-	16,797
2	-	2	-	-	-
3,750	-	3,750	3,000	-	3,000
<u>21,576,037</u>	<u>258,355</u>	<u>21,834,392</u>	<u>18,385,751</u>	<u>182,681</u>	<u>18,568,432</u>
51,840	-	51,840	6,819	-	6,819
584,306	-	584,306	543,547	-	543,547
526,312	-	526,312	526,312	-	526,312
614,896	-	614,896	539,904	-	539,904
487,846	-	487,846	476,968	-	476,968
615,628	-	615,628	614,127	-	614,127
<u>2,880,828</u>	<u>-</u>	<u>2,880,828</u>	<u>2,707,677</u>	<u>-</u>	<u>2,707,677</u>
26,455	-	26,455	13,297	-	13,297
121,695	-	121,695	103,505	-	103,505
1,519,767	-	1,519,767	1,519,767	-	1,519,767
1,033,257	-	1,033,257	997,157	-	997,157
170,356	-	170,356	168,059	-	168,059
<u>2,871,530</u>	<u>-</u>	<u>2,871,530</u>	<u>2,801,785</u>	<u>-</u>	<u>2,801,785</u>
7,539	-	7,539	6,352	-	6,352
79,011	-	79,011	69,164	-	69,164
116,323	-	116,323	116,323	-	116,323
65,597	-	65,597	50,892	-	50,892
<u>268,470</u>	<u>-</u>	<u>268,470</u>	<u>242,731</u>	<u>-</u>	<u>242,731</u>
5,722	-	5,722	5,722	-	5,722
13,190	-	13,190	12,059	-	12,059
156,428	-	156,428	156,428	-	156,428
37,503	-	37,503	37,207	-	37,207
8,465	-	8,465	8,465	-	8,465
<u>221,308</u>	<u>-</u>	<u>221,308</u>	<u>219,881</u>	<u>-</u>	<u>219,881</u>
19,315	-	19,315	19,314	-	19,314
12,083	-	12,083	4,472	-	4,472
14,844	-	14,844	14,844	-	14,844
61,964	-	61,964	61,916	-	61,916
8,344	-	8,344	8,344	-	8,344
<u>116,550</u>	<u>-</u>	<u>116,550</u>	<u>108,890</u>	<u>-</u>	<u>108,890</u>

JERSEY CITY PUBLIC SCHOOLS
Combining Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2019

	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
Central services:						
Unused vacation payment to terminated/retired staff	\$ 50,975	\$ -	\$ 50,975	\$ 132,831	\$ -	\$ 132,831
Social Security contribution	368,890	-	368,890	13,485	-	13,485
Other retirement contributions	639,693	-	639,693	(6,543)	-	(6,543)
Health benefits	914,749	-	914,749	113,993	-	113,993
Tuition reimbursement	-	-	-	5,300	-	5,300
Unused sick payment to terminated/retired staff	8,640	-	8,640	66,339	-	66,339
Total central services	<u>1,982,947</u>	<u>-</u>	<u>1,982,947</u>	<u>325,405</u>	<u>-</u>	<u>325,405</u>
Administrative information technology:						
Unused vacation payment to terminated/retired staff	11,520	-	11,520	2,743	-	2,743
Social Security contribution	140,817	-	140,817	(900)	-	(900)
Other retirement contributions	242,594	-	242,594	(10,647)	-	(10,647)
Health benefits	401,655	-	401,655	(7,278)	-	(7,278)
Unused sick payment to terminated/retired staff	2,304	-	2,304	1,996	-	1,996
Total administrative information technology	<u>798,890</u>	<u>-</u>	<u>798,890</u>	<u>(14,086)</u>	<u>-</u>	<u>(14,086)</u>
Other support student related services:						
Social Security contribution	2,411	-	2,411	20,142	-	20,142
Health benefits	517,869	-	517,869	75,681	-	75,681
Unused sick payment to terminated/retired staff	5,184	-	5,184	44,216	-	44,216
Total other support student related services	<u>525,464</u>	<u>-</u>	<u>525,464</u>	<u>140,039</u>	<u>-</u>	<u>140,039</u>
Other support services - extraordinary services:						
Social Security contribution	165,386	-	165,386	3,184	-	3,184
Other retirement contributions	313,010	-	313,010	(31,796)	-	(31,796)
Health benefits	1,045,827	-	1,045,827	41,708	-	41,708
Unused sick payment to terminated/retired staff	23,040	-	23,040	(17,671)	-	(17,671)
Total other support services - extraordinary services	<u>1,555,903</u>	<u>-</u>	<u>1,555,903</u>	<u>(13,215)</u>	<u>-</u>	<u>(13,215)</u>
Other support students - regular:						
Social Security contribution	2,498	-	2,498	-	-	-
Health benefits	30,119	-	30,119	165	-	165
Unused sick payment to terminated/retired staff	115,198	-	115,198	(106,198)	-	(106,198)
Total other support students - regular	<u>147,815</u>	<u>-</u>	<u>147,815</u>	<u>(106,033)</u>	<u>-</u>	<u>(106,033)</u>
Other support students - special:						
Social Security contribution	3,657	-	3,657	42,771	-	42,771
Health benefits	2,298,455	-	2,298,455	260,940	-	260,940
Unused sick payment to terminated/retired staff	11,520	-	11,520	35,340	-	35,340
Total other support students - special	<u>2,313,632</u>	<u>-</u>	<u>2,313,632</u>	<u>339,051</u>	<u>-</u>	<u>339,051</u>
Improvement of instruction services:						
Social Security contribution	182,537	-	182,537	1,978	-	1,978
Other retirement contributions	217,256	-	217,256	(20,073)	-	(20,073)
Health benefits	1,071,337	-	1,071,337	108,430	-	108,430
Tuition reimbursement	15,000	-	15,000	18,619	-	18,619
Unused sick payment to terminated/retired staff	121,534	-	121,534	(15,246)	-	(15,246)
Total improvement of instruction services	<u>1,630,704</u>	<u>-</u>	<u>1,630,704</u>	<u>70,668</u>	<u>-</u>	<u>70,668</u>
Educational media services/school library:						
Social Security contribution	8,072	-	8,072	-	-	-
Other retirement contributions	36,861	-	36,861	(30,788)	-	(30,788)
Health benefits	9,504	-	9,504	1,200	-	1,200
Unused sick payment to terminated/retired staff	6,336	-	6,336	(1,936)	-	(1,936)
Total educational media services/school library:	<u>66,533</u>	<u>-</u>	<u>66,533</u>	<u>(37,284)</u>	<u>-</u>	<u>(37,284)</u>
Support services - general administration:						
Unused vacation payment to terminated/retired staff	34,559	-	34,559	116,528	-	116,528
Social Security contribution	192,920	-	192,920	(11,128)	-	(11,128)
Other retirement contributions	332,567	-	332,567	(17,675)	-	(17,675)
Health benefits	503,659	-	503,659	217,795	-	217,795
Unused sick payment to terminated/retired staff	86,399	-	86,399	(79,646)	-	(79,646)
Total support services - general administration	<u>1,160,104</u>	<u>-</u>	<u>1,160,104</u>	<u>215,874</u>	<u>-</u>	<u>215,874</u>
Support services - school administration:						
Unused vacation payment to terminated/retired staff	86,399	-	86,399	(5,438)	-	(5,438)
Social Security contribution	18,409	-	18,409	3,197	-	3,197
Other retirement contributions	903,340	-	903,340	(50,083)	-	(50,083)
Health benefits	59,331	-	59,331	10,873	-	10,873
Unused sick payment to terminated/retired staff	92,159	-	92,159	58,414	-	58,414
Total support services - school administration	<u>1,164,638</u>	<u>-</u>	<u>1,164,638</u>	<u>11,963</u>	<u>-</u>	<u>11,963</u>
Required maintenance for school facilities:						
Unused vacation payment to terminated/retired staff	11,520	-	11,520	57,708	-	57,708
Social Security contribution	369,202	-	369,202	(59,806)	-	(59,806)
Other retirement contributions	588,469	-	588,469	(14,994)	-	(14,994)
Health benefits	1,177,851	-	1,177,851	37,205	-	37,205
Unused sick payment to terminated/retired staff	5,760	-	5,760	34,904	-	34,904
Total required maintenance for school facilities	<u>2,152,802</u>	<u>-</u>	<u>2,152,802</u>	<u>55,017</u>	<u>-</u>	<u>55,017</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
\$ 183,806	\$ -	\$ 183,806	\$ 183,806	\$ -	\$ 183,806
382,375	-	382,375	327,129	-	327,129
633,150	-	633,150	633,149	-	633,149
1,028,742	-	1,028,742	952,559	-	952,559
5,300	-	5,300	5,082	-	5,082
74,979	-	74,979	74,978	-	74,978
<u>2,308,352</u>	<u>-</u>	<u>2,308,352</u>	<u>2,176,703</u>	<u>-</u>	<u>2,176,703</u>
14,263	-	14,263	14,263	-	14,263
139,917	-	139,917	126,288	-	126,288
231,947	-	231,947	231,947	-	231,947
394,377	-	394,377	358,209	-	358,209
4,300	-	4,300	4,300	-	4,300
<u>784,804</u>	<u>-</u>	<u>784,804</u>	<u>735,007</u>	<u>-</u>	<u>735,007</u>
22,553	-	22,553	17,088	-	17,088
593,550	-	593,550	593,274	-	593,274
49,400	-	49,400	49,400	-	49,400
<u>665,503</u>	<u>-</u>	<u>665,503</u>	<u>659,762</u>	<u>-</u>	<u>659,762</u>
168,570	-	168,570	168,556	-	168,556
281,214	-	281,214	281,214	-	281,214
1,087,535	-	1,087,535	1,066,330	-	1,066,330
5,369	-	5,369	5,368	-	5,368
<u>1,542,688</u>	<u>-</u>	<u>1,542,688</u>	<u>1,521,468</u>	<u>-</u>	<u>1,521,468</u>
2,498	-	2,498	1,056	-	1,056
30,284	-	30,284	30,197	-	30,197
9,000	-	9,000	9,000	-	9,000
<u>41,782</u>	<u>-</u>	<u>41,782</u>	<u>40,253</u>	<u>-</u>	<u>40,253</u>
46,428	-	46,428	46,055	-	46,055
2,559,395	-	2,559,395	2,520,683	-	2,520,683
46,860	-	46,860	46,860	-	46,860
<u>2,652,683</u>	<u>-</u>	<u>2,652,683</u>	<u>2,613,598</u>	<u>-</u>	<u>2,613,598</u>
184,515	-	184,515	166,160	-	166,160
197,183	-	197,183	197,182	-	197,182
1,179,767	-	1,179,767	1,136,019	-	1,136,019
33,619	-	33,619	33,619	-	33,619
106,288	-	106,288	106,288	-	106,288
<u>1,701,372</u>	<u>-</u>	<u>1,701,372</u>	<u>1,639,268</u>	<u>-</u>	<u>1,639,268</u>
8,072	-	8,072	7,436	-	7,436
6,073	-	6,073	6,073	-	6,073
10,704	-	10,704	10,635	-	10,635
4,400	-	4,400	4,400	-	4,400
<u>29,249</u>	<u>-</u>	<u>29,249</u>	<u>28,544</u>	<u>-</u>	<u>28,544</u>
151,087	-	151,087	151,086	-	151,086
181,792	-	181,792	160,165	-	160,165
314,892	-	314,892	314,892	-	314,892
721,454	-	721,454	690,103	-	690,103
6,753	-	6,753	6,753	-	6,753
<u>1,375,978</u>	<u>-</u>	<u>1,375,978</u>	<u>1,322,999</u>	<u>-</u>	<u>1,322,999</u>
80,961	-	80,961	80,960	-	80,960
21,606	-	21,606	21,473	-	21,473
853,257	-	853,257	853,256	-	853,256
70,204	-	70,204	69,570	-	69,570
150,573	-	150,573	150,573	-	150,573
<u>1,176,601</u>	<u>-</u>	<u>1,176,601</u>	<u>1,175,832</u>	<u>-</u>	<u>1,175,832</u>
69,228	-	69,228	69,228	-	69,228
309,396	-	309,396	309,393	-	309,393
573,475	-	573,475	573,475	-	573,475
1,215,056	-	1,215,056	1,103,132	-	1,103,132
40,664	-	40,664	40,664	-	40,664
<u>2,207,819</u>	<u>-</u>	<u>2,207,819</u>	<u>2,095,892</u>	<u>-</u>	<u>2,095,892</u>

JERSEY CITY PUBLIC SCHOOLS
Combining Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2019

	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:						
Unused vacation payment to terminated/retired staff	\$ 57,599	\$ -	\$ 57,599	\$ 167,881	\$ -	\$ 167,881
Social Security contribution	1,375,530	-	1,375,530	(77,359)	-	(77,359)
Other retirement contributions	2,155,153	-	2,155,153	(181,405)	-	(181,405)
Health benefits	6,256,385	-	6,256,385	(163,488)	-	(163,488)
Other Employee Benefits	241,516	-	241,516	(119,499)	-	(119,499)
Unused sick payment to terminated/retired staff	51,839	-	51,839	(26,211)	-	(26,211)
Total other operating and maintenance of plant services	<u>10,138,022</u>	<u>-</u>	<u>10,138,022</u>	<u>(400,081)</u>	<u>-</u>	<u>(400,081)</u>
Care and upkeep of grounds:						
Social Security contribution	38,932	-	38,932	-	-	-
Other retirement contributions	71,663	-	71,663	(16,179)	-	(16,179)
Health benefits	214,964	-	214,964	5,360	-	5,360
Total care and upkeep of grounds	<u>328,439</u>	<u>-</u>	<u>328,439</u>	<u>(13,699)</u>	<u>-</u>	<u>(13,699)</u>
Security:						
Unused vacation payment to terminated/retired staff	28,800	-	28,800	5,868	-	5,868
Social Security contribution	156,634	-	156,634	(2,249)	-	(2,249)
Other retirement contributions	1,034,644	-	1,034,644	(93,638)	-	(93,638)
Health benefits	310,716	-	310,716	16,900	-	16,900
Other Employee Benefits	100,000	-	100,000	(20,000)	-	(20,000)
Unused sick payment to terminated/retired staff	17,280	-	17,280	3,218	-	3,218
Total security	<u>1,648,074</u>	<u>-</u>	<u>1,648,074</u>	<u>(89,901)</u>	<u>-</u>	<u>(89,901)</u>
Student transportation services:						
Unused vacation payment to terminated/retired staff	8,640	-	8,640	(507)	-	(507)
Social Security contribution	202,144	-	202,144	6,323	-	6,323
Other retirement contributions	301,560	-	301,560	(197,306)	-	(197,306)
Health benefits	589,167	-	589,167	134,391	-	134,391
Other Employee Benefits	15,809	-	15,809	(1,801)	-	(1,801)
Unused sick payment to terminated/retired staff	2,880	-	2,880	17,470	-	17,470
Total student transportation services	<u>1,120,200</u>	<u>-</u>	<u>1,120,200</u>	<u>(41,430)</u>	<u>-</u>	<u>(41,430)</u>
Unallocated employee benefits:						
Social Security contribution	-	2,967,208	2,967,208	232	1,006,206	1,006,438
TPAF contribution - ERIP	15,333	2,129,124	2,144,457	19,754	1,183,846	1,203,600
Other retirement contributions	2,486,326	-	2,486,326	(204,256)	-	(204,256)
Pension contributions	-	-	-	126,885	-	126,885
Workers' compensation	4,509,655	-	4,509,655	329,371	-	329,371
Health benefits	1,875,399	52,541,462	54,416,861	5,827,274	5,864,976	11,692,250
Total unallocated employee benefits	<u>9,036,713</u>	<u>57,637,794</u>	<u>66,674,507</u>	<u>5,949,260</u>	<u>8,055,028</u>	<u>14,004,288</u>
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	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total undistributed expenditures	<u>183,431,622</u>	<u>101,999,804</u>	<u>285,431,426</u>	<u>6,485,308</u>	<u>4,348,407</u>	<u>10,833,715</u>
Total expenditures - current expense	<u>205,663,491</u>	<u>304,590,679</u>	<u>510,254,170</u>	<u>8,036,462</u>	<u>(1,205,957)</u>	<u>6,830,505</u>
CAPITAL OUTLAY						
Equipment:						
Grades 1 - 5	-	21,930	21,930	-	(5,094)	(5,094)
Grades 6 - 8	-	11,000	11,000	-	(2,428)	(2,428)
Grades 9 - 12	20,750	-	20,750	-	-	-
Undistributed expenditures:						
Instruction	313,750	-	313,750	-	-	-
Support services - students - regular	24,560	-	24,560	-	-	-
General administration	41,071	-	41,071	36,575	-	36,575
School administration	-	15,000	15,000	-	(9,195)	(9,195)
Operation and maintenance of plant services	125,000	-	125,000	(36,575)	-	(36,575)
Student transportation - school bus regular	170,000	-	170,000	-	-	-
Total equipment	<u>725,131</u>	<u>47,930</u>	<u>773,061</u>	<u>(30,000)</u>	<u>(16,717)</u>	<u>(46,717)</u>
Facilities acquisition and construction services:						
Architect/engineering services	141,255	-	141,255	-	-	-
Construction services	18,000	-	18,000	-	-	-
Total facilities acquisition and construction services	<u>159,255</u>	<u>-</u>	<u>159,255</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total capital outlay	<u>884,386</u>	<u>47,930</u>	<u>932,316</u>	<u>(30,000)</u>	<u>(16,717)</u>	<u>(46,717)</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
\$ 225,480	\$ -	\$ 225,480	\$ 225,477	\$ -	\$ 225,477
1,298,171	-	1,298,171	1,231,241	-	1,231,241
1,973,748	-	1,973,748	1,973,747	-	1,973,747
6,092,897	-	6,092,897	6,055,454	-	6,055,454
122,017	-	122,017	94,827	-	94,827
25,628	-	25,628	25,626	-	25,626
<u>9,737,941</u>	<u>-</u>	<u>9,737,941</u>	<u>9,606,372</u>	<u>-</u>	<u>9,606,372</u>
38,932	-	38,932	31,333	-	31,333
55,484	-	55,484	55,484	-	55,484
220,324	-	220,324	205,047	-	205,047
<u>314,740</u>	<u>-</u>	<u>314,740</u>	<u>291,864</u>	<u>-</u>	<u>291,864</u>
34,668	-	34,668	34,667	-	34,667
154,385	-	154,385	148,276	-	148,276
941,006	-	941,006	941,006	-	941,006
327,616	-	327,616	296,752	-	296,752
80,000	-	80,000	65,527	-	65,527
20,498	-	20,498	20,450	-	20,450
<u>1,558,173</u>	<u>-</u>	<u>1,558,173</u>	<u>1,506,678</u>	<u>-</u>	<u>1,506,678</u>
8,133	-	8,133	8,132	-	8,132
208,467	-	208,467	206,132	-	206,132
104,254	-	104,254	104,253	-	104,253
723,558	-	723,558	649,694	-	649,694
14,008	-	14,008	6,198	-	6,198
20,350	-	20,350	20,350	-	20,350
<u>1,078,770</u>	<u>-</u>	<u>1,078,770</u>	<u>994,759</u>	<u>-</u>	<u>994,759</u>
232	3,973,414	3,973,646	232	3,358,182	3,358,414
35,087	3,312,970	3,348,057	12,648	1,067,040	1,079,688
2,282,070	-	2,282,070	2,282,069	-	2,282,069
126,885	-	126,885	126,884	-	126,884
4,839,026	-	4,839,026	3,645,577	-	3,645,577
7,702,673	58,406,438	66,109,111	17,590	58,390,623	58,408,213
<u>14,985,973</u>	<u>65,692,822</u>	<u>80,678,795</u>	<u>6,085,000</u>	<u>62,815,845</u>	<u>68,900,845</u>
-	-	-	48,660,719	-	48,660,719
-	-	-	22,072,425	-	22,072,425
-	-	-	32,332	-	32,332
-	-	-	17,717,585	-	17,717,585
-	-	-	88,483,061	-	88,483,061
<u>189,916,930</u>	<u>106,348,211</u>	<u>296,265,141</u>	<u>255,000,740</u>	<u>103,201,724</u>	<u>358,202,464</u>
<u>213,699,953</u>	<u>303,384,722</u>	<u>517,084,675</u>	<u>277,173,820</u>	<u>299,445,357</u>	<u>576,619,177</u>
-	16,836	16,836	-	-	-
-	8,572	8,572	-	8,572	8,572
20,750	-	20,750	-	-	-
313,750	-	313,750	313,700	-	313,700
24,560	-	24,560	21,305	-	21,305
77,646	-	77,646	15,000	-	15,000
-	5,805	5,805	-	-	-
88,425	-	88,425	-	-	-
170,000	-	170,000	118,341	-	118,341
<u>695,131</u>	<u>31,213</u>	<u>726,344</u>	<u>468,346</u>	<u>8,572</u>	<u>476,918</u>
141,255	-	141,255	12,991	-	12,991
18,000	-	18,000	-	-	-
<u>159,255</u>	<u>-</u>	<u>159,255</u>	<u>12,991</u>	<u>-</u>	<u>12,991</u>
<u>854,386</u>	<u>31,213</u>	<u>885,599</u>	<u>481,337</u>	<u>8,572</u>	<u>489,909</u>

JERSEY CITY PUBLIC SCHOOLS
Combining Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2019

	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
SPECIAL SCHOOLS						
Summer school - instruction:						
Salaries of teachers	\$ 476,475	\$ -	\$ 476,475	\$ -	\$ -	\$ -
General supplies	3,002	-	3,002	(320)	-	(320)
Total summer school - instruction	<u>479,477</u>	<u>-</u>	<u>479,477</u>	<u>(320)</u>	<u>-</u>	<u>(320)</u>
Summer school - support services:						
Salaries	64,225	-	64,225	14,596	-	14,596
Personal services - employee benefits	41,375	-	41,375	(14,276)	-	(14,276)
Total summer school - support services	<u>105,600</u>	<u>-</u>	<u>105,600</u>	<u>320</u>	<u>-</u>	<u>320</u>
Evening school for the foreign born - local - instruction:						
Salaries of teachers	210,000	-	210,000	-	-	-
General supplies	4,264	-	4,264	-	-	-
Total evening school for the foreign born - local - instruction:	<u>214,264</u>	<u>-</u>	<u>214,264</u>	<u>-</u>	<u>-</u>	<u>-</u>
Evening school for the foreign born - local - support services:						
Salaries of secretarial and clerical assistants	12,000	-	12,000	1,650	-	1,650
Personal services - employee benefits	16,983	-	16,983	(1,650)	-	(1,650)
Total evening school for the foreign born - local - support services	<u>28,983</u>	<u>-</u>	<u>28,983</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total special schools	<u>828,324</u>	<u>-</u>	<u>828,324</u>	<u>-</u>	<u>-</u>	<u>-</u>
Charter schools	<u>70,229,902</u>	<u>-</u>	<u>70,229,902</u>	<u>(6,045,639)</u>	<u>-</u>	<u>(6,045,639)</u>
Total expenditures	<u>277,606,103</u>	<u>304,638,609</u>	<u>582,244,712</u>	<u>1,960,823</u>	<u>(1,222,674)</u>	<u>738,149</u>
Excess (deficiency) of revenues over (under) expenditures	<u>264,530,606</u>	<u>(304,638,609)</u>	<u>(40,108,003)</u>	<u>(7,324,537)</u>	<u>1,222,674</u>	<u>(6,101,863)</u>
OTHER FINANCING SOURCES (USES)						
Transfers in - contribution to school based budget-general fund	-	293,841,445	293,841,445	-	(4,322,674)	(4,322,674)
Transfers in - contribution to school based budget-special revenue fund	-	8,929,982	8,929,982	-	3,100,000	3,100,000
Operating transfers out - transfer to special revenue-local contribution - inclusion	(2,932,699)	-	(2,932,699)	-	-	-
Transfers out - contribution to school based budget	<u>(293,841,445)</u>	<u>-</u>	<u>(293,841,445)</u>	<u>4,322,674</u>	<u>-</u>	<u>4,322,674</u>
Total other financing sources (uses)	<u>(296,774,144)</u>	<u>302,771,427</u>	<u>5,997,283</u>	<u>4,322,674</u>	<u>(1,222,674)</u>	<u>3,100,000</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>(32,243,538)</u>	<u>(1,867,182)</u>	<u>(34,110,720)</u>	<u>(3,001,863)</u>	<u>-</u>	<u>(3,001,863)</u>
Fund balances, July 1	<u>32,243,538</u>	<u>1,867,182</u>	<u>34,110,720</u>	<u>3,001,863</u>	<u>-</u>	<u>3,001,863</u>
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
\$ 476,475	\$ -	\$ 476,475	\$ 476,475	\$ -	\$ 476,475
2,682	-	2,682	-	-	-
<u>479,157</u>	<u>-</u>	<u>479,157</u>	<u>476,475</u>	<u>-</u>	<u>476,475</u>
78,821	-	78,821	78,501	-	78,501
27,099	-	27,099	27,099	-	27,099
<u>105,920</u>	<u>-</u>	<u>105,920</u>	<u>105,600</u>	<u>-</u>	<u>105,600</u>
210,000	-	210,000	158,200	-	158,200
4,264	-	4,264	-	-	-
<u>214,264</u>	<u>-</u>	<u>214,264</u>	<u>158,200</u>	<u>-</u>	<u>158,200</u>
13,650	-	13,650	13,328	-	13,328
15,333	-	15,333	2,413	-	2,413
<u>28,983</u>	<u>-</u>	<u>28,983</u>	<u>15,741</u>	<u>-</u>	<u>15,741</u>
828,324	-	828,324	756,016	-	756,016
64,184,263	-	64,184,263	61,022,208	-	61,022,208
<u>279,566,926</u>	<u>303,415,935</u>	<u>582,982,861</u>	<u>339,433,381</u>	<u>299,453,929</u>	<u>638,887,310</u>
<u>257,206,069</u>	<u>(303,415,935)</u>	<u>(46,209,866)</u>	<u>288,818,300</u>	<u>(299,453,929)</u>	<u>(10,635,629)</u>
-	289,518,771	289,518,771	-	289,080,226	289,080,226
-	12,029,982	12,029,982	-	11,872,473	11,872,473
(2,932,699)	-	(2,932,699)	(2,932,699)	-	(2,932,699)
<u>(289,518,771)</u>	<u>-</u>	<u>(289,518,771)</u>	<u>(289,080,226)</u>	<u>-</u>	<u>(289,080,226)</u>
<u>(292,451,470)</u>	<u>301,548,753</u>	<u>9,097,283</u>	<u>(292,012,925)</u>	<u>300,952,699</u>	<u>8,939,774</u>
(35,245,401)	(1,867,182)	(37,112,583)	(3,194,625)	1,498,770	(1,695,855)
<u>35,245,401</u>	<u>1,867,182</u>	<u>37,112,583</u>	<u>52,079,348</u>	<u>1,867,182</u>	<u>53,946,530</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 48,884,723</u>	<u>\$ 3,365,952</u>	<u>\$ 52,250,675</u>

JERSEY CITY PUBLIC SCHOOLS
Budgetary Comparison Schedule
Special Revenue Fund
for the Fiscal Year Ended June 30, 2019

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
REVENUES					
Federal sources	\$ 27,466,123	\$ 7,108,004	\$ 34,574,127	\$ 29,589,597	\$ (4,984,530)
State sources	74,520,358	425,014	74,945,372	70,259,559	(4,685,813)
Private sources	-	1,105,531	1,105,531	220,912	(884,619)
Total revenues	<u>101,986,481</u>	<u>8,638,549</u>	<u>110,625,030</u>	<u>100,070,068</u>	<u>(10,554,962)</u>
EXPENDITURES					
Instruction:					
Salaries of teachers	17,420,751	2,434,936	19,855,687	18,334,428	1,521,259
Other salaries for instruction	7,614,636	(30,463)	7,584,173	7,136,628	447,545
Unused vacation payment to terminated/retired staff	112,500	-	112,500	7,124	105,376
Purchased professional and technical services	-	986,304	986,304	681,184	305,120
Purchased professional - educational services	286,212	(224,761)	61,451	11,462	49,989
Other purchased services	130,500	818,710	949,210	381,410	567,800
Tuition to other LEA's within the state - regular	1,208,160	-	1,208,160	1,173,356	34,804
Tuition to CSSD & regional day schools	5,613,988	(113,988)	5,500,000	5,477,826	22,174
Travel	-	500	500	-	500
Supplies and materials	300,000	(156,600)	143,400	499	142,901
General supplies	6,970,526	(3,694,359)	3,276,167	1,668,373	1,607,794
Computers - instructional	-	726,739	726,739	609,929	116,810
Textbooks	193,282	37,929	231,211	215,667	15,544
Other objects	-	122,912	122,912	64,189	58,723
Miscellaneous expenditures	-	2,250	2,250	-	2,250
Total instruction	<u>39,850,555</u>	<u>910,109</u>	<u>40,760,664</u>	<u>35,762,075</u>	<u>4,998,589</u>
Support services:					
Salaries	267,621	1,860	269,481	267,487	1,994
Salaries of supervisors of instructions	654,700	77,080	731,780	659,875	71,905
Salaries of principals/assistant principals	448,800	-	448,800	427,872	20,928
Salaries of other professional staff	3,788,879	26,317	3,815,196	3,483,559	331,637
Salaries of secretarial and clerical assistants	385,383	71,277	456,660	336,110	120,550
Other salaries	1,916,904	677,797	2,594,701	1,993,157	601,544
Family/parent liaison salary	116,925	660	117,585	115,797	1,788
Other salaries for instruction	1,717,055	3,760	1,720,815	1,577,391	143,424
Unused vacation payment to terminated/retired staff	56,250	-	56,250	36,684	19,566
Personal services - employee benefits	12,187,928	107,464	12,295,392	10,845,362	1,450,030
Social Security contribution	-	160,621	160,621	160,382	239
TPAF contribution	-	590,922	590,922	569,436	21,486
Unused sick payment to terminated/retired staff	-	42,696	42,696	42,696	-
Purchased professional and technical services	343,734	1,977,904	2,321,638	1,855,689	465,949
Purchased professional -educational services	3,030,612	(2,532,859)	497,753	97,359	400,394
Purchased educational services- contracted pre-k	26,732,820	2,623,320	29,356,140	29,005,809	350,331
Purchased educational services- Head Start	2,623,320	(2,623,320)	-	-	-
Other purchased professional - education services	50,000	-	50,000	900	49,100
Purchased professional services	65,000	-	65,000	51,532	13,468
Purchased property services	-	600	600	-	600
Cleaning, repair and maintenance services	2,000	-	2,000	-	2,000
Rentals	252,015	4,000	256,015	252,015	4,000
Rental of land and buildings	-	10,173	10,173	10,173	-
Other purchased services	-	889,123	889,123	689,312	199,811
Transportation - contracted services:					
(between home and school) - vendors	799,923	-	799,923	619,110	180,813
(other than between home and school) - vendors	-	920	920	-	920
(other than between home and school) - grants	125,000	-	125,000	35,552	89,448
Travel	18,000	(2,120)	15,880	1,156	14,724
Miscellaneous purchased services	-	11,471	11,471	-	11,471
Supplies and materials	395,774	1,474,331	1,870,105	1,440,547	429,558
Computers - non-instructional	-	12,518	12,518	11,131	1,387
Other objects	40,000	(14,092)	25,908	-	25,908
Indirect Costs	-	392,298	392,298	303,657	88,641
Total support services	<u>56,018,643</u>	<u>3,984,721</u>	<u>60,003,364</u>	<u>54,889,750</u>	<u>5,113,614</u>
Facilities acquisition and construction services:					
Instructional equipment	80,000	606,105	686,105	429,670	256,435
Non-instructional equipment	40,000	30,442	70,442	41,627	28,815
Total facilities acquisition and construction services	<u>120,000</u>	<u>636,547</u>	<u>756,547</u>	<u>471,297</u>	<u>285,250</u>
Transfer to Charter School	-	7,172	7,172	7,172	-
Total expenditures	<u>95,989,198</u>	<u>5,538,549</u>	<u>101,527,747</u>	<u>91,130,294</u>	<u>10,397,453</u>

JERSEY CITY PUBLIC SCHOOLS
Budgetary Comparison Schedule
Special Revenue Fund
for the Fiscal Year Ended June 30, 2019

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
OTHER FINANCING SOURCES (USES)					
Transfer in from General Fund	\$ 2,932,699	\$ -	\$ 2,932,699	\$ 2,932,699	\$ -
Transfer out to school based budget (general fund)	<u>(8,929,982)</u>	<u>(3,100,000)</u>	<u>(12,029,982)</u>	<u>(11,872,473)</u>	<u>(157,509)</u>
Total other financing Sources (uses)	<u>(5,997,283)</u>	<u>(3,100,000)</u>	<u>(9,097,283)</u>	<u>(8,939,774)</u>	<u>(157,509)</u>
Excess (deficiency) of revenues over (under) expenditures and other financing (uses)	-	-	-	-	-
Fund balance, July 1	-	-	-	-	-
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, 2019

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] \$ 628,251,681	[C-2] \$ 100,070,068
Difference - budget to GAAP:		
Grant accounting budgetary basis differs from GAAP in that encumbrances are recognized as expenditures, and the related revenue is recognized.	-	(800,479)
State aid payment recognized for GAAP statements in the current year, previously recognized for budgetary purposes.	40,799,261	6,674,493
State aid payment recognized for budgetary purposes, not recognized for GAAP statements.	<u>(40,483,230)</u>	<u>(6,761,145)</u>
Total revenues as reported on the statement of revenues, expenditures and changes in fund balances - governmental funds.	[B-2] \$ <u>628,567,712</u>	[B-2] \$ <u>99,182,937</u>
USES/OUTFLOWS OF RESOURCES		
Actual amounts (budgetary basis) "total outflows" from the budgetary comparison schedule	[C-1] \$ 629,947,536	[C-2] \$ 100,070,068
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.	-	(800,479)
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>8,939,774</u>	<u>(8,939,774)</u>
Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds	[B-2] \$ <u>638,887,310</u>	[B-2] \$ <u>90,329,815</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, 2019</u>	<u>June 30, 2018</u>	<u>June 30, 2017</u>	<u>June 30, 2016</u>	<u>June 30, 2015</u>
District's proportion of the net pension liability	1.0217028068%	1.0181240525%	0.9675142000%	0.9958877800%	1.0731390000%
District's proportionate share of the net pension liability	\$ 201,168,190	\$ 237,003,006	\$ 286,549,957	\$ 223,556,851	\$ 200,921,082
District's covered-employee payroll	\$ 70,881,693	\$ 70,429,086	\$ 70,953,785	\$ 69,709,444	\$ 66,113,399
District's proportionate share of the net pension liability as a percentage of its covered-employee payroll	283.81%	336.51%	403.85%	320.70%	303.90%
Plan fiduciary net position as a percentage of the total pension liability - Local Group	53.60%	48.10%	40.14%	47.93%	52.08%

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, 2019</u>	<u>June 30, 2018</u>	<u>June 30, 2017</u>	<u>June 30, 2016</u>	<u>June 30, 2015</u>
Contractually required contribution	\$ 10,162,642	\$ 9,431,832	\$ 8,595,258	\$ 8,561,964	\$ 8,846,808
Contributions in relation to the contractually required contribution	<u>10,162,642</u>	<u>9,431,832</u>	<u>8,595,258</u>	<u>8,561,964</u>	<u>8,846,808</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u></u>	<u>\$ -</u>	<u>\$ -</u>
District's covered-employee payroll	\$ 70,881,693	\$ 70,429,086	\$ 70,953,785	\$ 69,709,444	\$ 66,113,399
Contributions as a percentage of covered-employee payroll	14.34%	13.39%	12.11%	12.28%	13.38%

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, 2019</u>	<u>June 30, 2018</u>	<u>June 30, 2017</u>	<u>June 30, 2016</u>	<u>June 30, 2015</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	2.402%	2.337%	2.412%	2.580%	2.575%
District's proportionate share of the net pension liability	\$ -	\$ -	\$ -	\$ -	\$ -
State's proportionate share of the net pension liability associated with the District	<u>1,528,115,496</u>	<u>1,575,522,739</u>	<u>1,897,537,062</u>	<u>1,630,732,799</u>	<u>1,376,059,305</u>
Total proportionate share of the net pension liability associated with the District	<u>\$ 1,528,115,496</u>	<u>\$ 1,575,522,739</u>	<u>\$ 1,897,537,062</u>	<u>\$ 1,630,732,799</u>	<u>\$ 1,376,059,305</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	26.49%	25.41%	22.33%	28.71%	33.64%

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, 2019</u>	<u>June 30, 2018</u>
OPEB liability, July 1	\$ 1,323,249,257	\$ 1,431,554,456
Changes reconized for the fiscal year:		
Service cost	44,742,142	53,953,770
Interest on the total OPEB liability	48,449,546	41,919,270
Changes in assumptions	(131,418,984)	(174,657,561)
Gross benefit payments	(30,622,602)	(30,649,261)
Contributions from the member	1,058,366	1,128,583
Net changes	<u>(67,791,532)</u>	<u>(108,305,199)</u>
OPEB liability, June 30	<u>\$ 1,255,457,725</u>	<u>\$ 1,323,249,257</u>
District's proportionate share of OPEB liability	\$ -	\$ -
State's proportionate share of OPEB liability	<u>1,255,457,725</u>	<u>1,323,249,257</u>
Total OPEB liability	<u>\$ 1,255,457,725</u>	<u>\$ 1,323,249,257</u>
District's covered employee payroll	\$ 319,119,950	\$ 324,257,805
Total OPEB Liability as a percentage of covered employee payroll	0.000%	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, 2019

	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 at measurement date:			
Discount rate:			
As of June 30, 2018	5.66%	4.86%	3.87%
As of June 30, 2017	5.00%	4.25%	2.85%
Municipal bond rate:			
As of June 30, 2018	3.87%	3.87%	3.87%
As of June 30, 2017	3.58%	3.58%	3.58%
Inflation rate:			
As of June 30, 2018	2.25%	2.25%	2.50%
As of June 30, 2017	2.25%	2.25%	2.50%
Long-term expected rate of return on pension plan investments:			
As of June 30, 2018	7.00%	7.00%	Not Applicable
As of June 30, 2017	7.00%	7.00%	Not Applicable

OTHER SUPPLEMENTARY INFORMATION

SCHOOL BASED BUDGET SCHEDULES

JERSEY CITY PUBLIC SCHOOLS
General Fund
Combining Balance Sheet - Budgetary Basis
June 30, 2019

	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund
	<u> </u>	<u> </u>	<u> </u>
ASSETS			
Cash and cash equivalents	\$ 22,844,934	\$ 28,023	\$ 22,872,957
Intrafund receivable	-	3,577,391	3,577,391
Restricted cash	608	-	608
Interfund receivable			
Receivables from other governments:			
State	44,658,604	-	44,658,604
Other accounts receivable	<u>1,169,073</u>	<u>-</u>	<u>1,169,073</u>
Total assets	<u>\$ 68,673,219</u>	<u>\$ 3,605,414</u>	<u>\$ 72,278,633</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Interfund payable	\$ 718,454	\$ -	\$ 718,454
Intrafund payable	3,577,391	-	3,577,391
Payable due to state government	1,061,563	-	1,061,563
Accounts payable and other current liabilities	90,996	-	90,996
Accrued salaries and wages	<u>14,340,092</u>	<u>239,462</u>	<u>14,579,554</u>
Total liabilities	<u>19,788,496</u>	<u>239,462</u>	<u>20,027,958</u>
Fund balances:			
Restricted fund balance:			
Excess surplus - subsequent year's expenditures	4,838,871	-	4,838,871
Excess surplus	13,761,343	-	13,761,343
Capital reserve	608	-	608
Assigned fund balance:			
Year-end encumbrances	10,680,229	3,365,952	14,046,181
Designated for subsequent year's expenditures	7,111,129	-	7,111,129
Unassigned fund balance	<u>12,492,543</u>	<u>-</u>	<u>12,492,543</u>
Total fund balances	<u>48,884,723</u>	<u>3,365,952</u>	<u>52,250,675</u>
Total liabilities and fund balances	<u>\$ 68,673,219</u>	<u>\$ 3,605,414</u>	<u>\$ 72,278,633</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2019

	<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	\$ 289,518,771	95.42%	\$ 285,714,274	\$ 3,804,497
General Fund Reserve for Encumbrances at June 30, 2018	1,867,182	0.62%	1,867,182	-
	<u>291,385,953</u>	<u>96.04%</u>	<u>287,581,456</u>	<u>3,804,497</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	12,029,982	3.96%	11,872,473	157,509
Total Restricted Federal Resources	<u>12,029,982</u>	<u>3.96%</u>	<u>11,872,473</u>	<u>157,509</u>
Totals	<u>\$ 303,415,935</u>	<u>100.00%</u>	<u>\$ 299,453,929</u>	<u>\$ 3,962,006</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2019

	<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	\$ 5,989,450	95.54%	\$ 5,909,038	\$ 80,412
General Fund Reserve for Encumbrances at June 30, 2018	33,239	0.53%	33,239	-
	<u>6,022,689</u>	<u>96.07%</u>	<u>5,942,277</u>	<u>80,412</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	246,054	3.93%	243,085	2,969
Total Restricted Federal Resources	<u>246,054</u>	<u>3.93%</u>	<u>243,085</u>	<u>2,969</u>
Totals	<u>\$ 6,268,743</u>	<u>100.00%</u>	<u>\$ 6,185,362</u>	<u>\$ 83,381</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2019

	<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	\$ 8,094,536	94.63%	\$ 7,995,684	\$ 98,852
General Fund Reserve for Encumbrances at June 30, 2018	47,924	0.56%	47,924	-
	<u>8,142,460</u>	<u>95.19%</u>	<u>8,043,608</u>	<u>98,852</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	411,068	4.81%	406,448	4,620
Total Restricted Federal Resources	<u>411,068</u>	<u>4.81%</u>	<u>406,448</u>	<u>4,620</u>
Totals	<u>\$ 8,553,528</u>	<u>100.00%</u>	<u>\$ 8,450,056</u>	<u>\$ 103,472</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2019

	<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	\$ 7,195,072	95.72%	\$ 7,110,674	\$ 84,398
General Fund Reserve for Encumbrances at June 30, 2018	31,927	0.42%	31,927	-
	<u>7,226,999</u>	<u>96.14%</u>	<u>7,142,601</u>	<u>84,398</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	289,581	3.86%	286,774	2,807
Total Restricted Federal Resources	<u>289,581</u>	<u>3.86%</u>	<u>286,774</u>	<u>2,807</u>
Totals	<u>\$ 7,516,580</u>	<u>100.00%</u>	<u>\$ 7,429,375</u>	<u>\$ 87,205</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2019

	<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	\$ 7,865,376	94.89%	\$ 7,768,985	\$ 96,391
General Fund Reserve for Encumbrances at June 30, 2018	52,251	0.63%	52,251	-
	<u>7,917,627</u>	<u>95.52%</u>	<u>7,821,236</u>	<u>96,391</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	370,125	4.48%	366,825	3,300
Total Restricted Federal Resources	<u>370,125</u>	<u>4.48%</u>	<u>366,825</u>	<u>3,300</u>
Totals	<u>\$ 8,287,752</u>	<u>100.00%</u>	<u>\$ 8,188,061</u>	<u>\$ 99,691</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2019

	<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	\$ 10,590,130	93.55%	\$ 10,409,206	\$ 180,924
General Fund Reserve for Encumbrances at June 30, 2018	66,334	0.59%	66,334	-
	<u>10,656,464</u>	<u>94.14%</u>	<u>10,475,540</u>	<u>180,924</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	663,635	5.86%	652,078	11,557
Total Restricted Federal Resources	<u>663,635</u>	<u>5.86%</u>	<u>652,078</u>	<u>11,557</u>
Totals	<u>\$ 11,320,099</u>	<u>100.00%</u>	<u>\$ 11,127,618</u>	<u>\$ 192,481</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2019

	<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	\$ 8,870,153	95.47%	\$ 8,770,243	\$ 99,910
General Fund Reserve for Encumbrances at June 30, 2018	55,969	0.59%	55,969	-
	<u>8,926,122</u>	<u>96.06%</u>	<u>8,826,212</u>	<u>99,910</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	365,287	3.94%	362,016	3,271
Total Restricted Federal Resources	<u>365,287</u>	<u>3.94%</u>	<u>362,016</u>	<u>3,271</u>
Totals	<u>\$ 9,291,409</u>	<u>100.00%</u>	<u>\$ 9,188,228</u>	<u>\$ 103,181</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2019

	<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	\$ 8,195,645	95.67%	\$ 8,093,837	\$ 101,808
General Fund Reserve for Encumbrances at June 30, 2018	63,032	0.74%	63,032	-
	<u>8,258,677</u>	<u>96.41%</u>	<u>8,156,869</u>	<u>101,808</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	308,287	3.59%	303,736	4,551
Total Restricted Federal Resources	<u>308,287</u>	<u>3.59%</u>	<u>303,736</u>	<u>4,551</u>
Totals	<u>\$ 8,566,964</u>	<u>100.00%</u>	<u>\$ 8,460,605</u>	<u>\$ 106,359</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2019

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<u>P. S. 12 Julia A. Barnes</u>				
Resources:				
General Fund Contribution	\$ 4,412,677	95.76%	\$ 4,369,271	\$ 43,406
General Fund Reserve for Encumbrances at June 30, 2018	25,560	0.55%	25,560	-
	<u>4,438,237</u>	<u>96.31%</u>	<u>4,394,831</u>	<u>43,406</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	169,614	3.69%	168,383	1,231
Total Restricted Federal Resources	<u>169,614</u>	<u>3.69%</u>	<u>168,383</u>	<u>1,231</u>
Totals	<u>\$ 4,607,851</u>	<u>100.00%</u>	<u>\$ 4,563,214</u>	<u>\$ 44,637</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2019

	<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	\$ 6,367,130	96.08%	\$ 6,295,817	\$ 71,313
General Fund Reserve for Encumbrances at June 30, 2018	44,939	0.68%	44,939	-
	<u>6,412,069</u>	<u>96.76%</u>	<u>6,340,756</u>	<u>71,313</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	215,018	3.24%	212,320	2,698
Total Restricted Federal Resources	<u>215,018</u>	<u>3.24%</u>	<u>212,320</u>	<u>2,698</u>
Totals	<u>\$ 6,627,087</u>	<u>100.00%</u>	<u>\$ 6,553,076</u>	<u>\$ 74,011</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2019

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<u>P. S. 15 Whitney M.Young Jr.-Primary School</u>				
Resources:				
General Fund Contribution	\$ 9,678,833	94.44%	\$ 9,566,680	\$ 112,153
General Fund Reserve for Encumbrances at June 30, 2018	68,283	0.67%	68,283	-
	<u>9,747,116</u>	<u>95.11%</u>	<u>9,634,963</u>	<u>112,153</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	501,930	4.89%	495,373	6,557
Total Restricted Federal Resources	<u>501,930</u>	<u>4.89%</u>	<u>495,373</u>	<u>6,557</u>
Totals	<u>\$ 10,249,046</u>	<u>100.00%</u>	<u>\$ 10,130,336</u>	<u>\$ 118,710</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2019

	<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	\$ 4,454,347	99.90%	\$ 4,416,990	\$ 37,357
General Fund Reserve for Encumbrances at June 30, 2018	4,577	0.10%	4,577	-
	<u>4,458,924</u>	<u>100.00%</u>	<u>4,421,567</u>	<u>37,357</u>
Totals	<u>\$ 4,458,924</u>	<u>100.00%</u>	<u>\$ 4,421,567</u>	<u>\$ 37,357</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2019

	<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	\$ 11,414,190	94.05%	\$ 11,225,875	\$ 188,315
General Fund Reserve for Encumbrances at June 30, 2018	82,627	0.68%	82,627	-
	<u>11,496,817</u>	<u>94.73%</u>	<u>11,308,502</u>	<u>188,315</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	640,360	5.27%	629,112	11,248
Total Restricted Federal Resources	<u>640,360</u>	<u>5.27%</u>	<u>629,112</u>	<u>11,248</u>
Totals	<u>\$ 12,137,177</u>	<u>100.00%</u>	<u>\$ 11,937,614</u>	<u>\$ 199,563</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2019

	<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	\$ 5,942,991	95.74%	\$ 5,877,422	\$ 65,569
General Fund Reserve for Encumbrances at June 30, 2018	43,120	0.69%	43,120	-
	<u>5,986,111</u>	<u>96.43%</u>	<u>5,920,542</u>	<u>65,569</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	221,782	3.57%	219,188	2,594
Total Restricted Federal Resources	<u>221,782</u>	<u>3.57%</u>	<u>219,188</u>	<u>2,594</u>
Totals	<u>\$ 6,207,893</u>	<u>100.00%</u>	<u>\$ 6,139,730</u>	<u>\$ 68,163</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2019

	<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	\$ 7,064,654	94.13%	\$ 6,956,417	\$ 108,237
General Fund Reserve for Encumbrances at June 30, 2018	49,318	0.66%	49,318	-
	<u>7,113,972</u>	<u>94.79%</u>	<u>7,005,735</u>	<u>108,237</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	391,000	5.21%	385,060	5,940
Total Restricted Federal Resources	<u>391,000</u>	<u>5.21%</u>	<u>385,060</u>	<u>5,940</u>
Totals	<u>\$ 7,504,972</u>	<u>100.00%</u>	<u>\$ 7,390,795</u>	<u>\$ 114,177</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2019

	<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	\$ 13,862,376	97.90%	\$ 13,634,739	\$ 227,637
General Fund Reserve for Encumbrances at June 30, 2018	82,872	0.59%	82,872	-
	<u>13,945,248</u>	<u>98.49%</u>	<u>13,717,611</u>	<u>227,637</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	214,704	1.51%	210,312	4,392
Total Restricted Federal Resources	<u>214,704</u>	<u>1.51%</u>	<u>210,312</u>	<u>4,392</u>
Totals	<u>\$ 14,159,952</u>	<u>100.00%</u>	<u>\$ 13,927,923</u>	<u>\$ 232,029</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2019

	<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	\$ 8,068,765	95.68%	\$ 7,983,604	\$ 85,161
General Fund Reserve for Encumbrances at June 30, 2018	68,817	0.82%	68,817	-
	<u>8,137,582</u>	<u>96.50%</u>	<u>8,052,421</u>	<u>85,161</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	295,828	3.50%	292,057	3,771
Total Restricted Federal Resources	<u>295,828</u>	<u>3.50%</u>	<u>292,057</u>	<u>3,771</u>
Totals	<u>\$ 8,433,410</u>	<u>100.00%</u>	<u>\$ 8,344,478</u>	<u>\$ 88,932</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2019

	<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	\$ 7,096,093	94.63%	\$ 6,945,356	\$ 150,737
General Fund Reserve for Encumbrances at June 30, 2018	42,252	0.56%	42,252	-
	<u>7,138,345</u>	<u>95.19%</u>	<u>6,987,608</u>	<u>150,737</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	360,229	4.81%	353,087	7,142
Total Restricted Federal Resources	<u>360,229</u>	<u>4.81%</u>	<u>353,087</u>	<u>7,142</u>
Totals	<u>\$ 7,498,574</u>	<u>100.00%</u>	<u>\$ 7,340,695</u>	<u>\$ 157,879</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2019

	<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	\$ 4,974,470	97.63%	\$ 4,939,254	\$ 35,216
	<u>4,985,539</u>	<u>97.85%</u>	<u>4,950,323</u>	<u>35,216</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	109,935	2.15%	108,771	1,164
Total Restricted Federal Resources	<u>109,935</u>	<u>2.15%</u>	<u>108,771</u>	<u>1,164</u>
Totals	<u>\$ 5,095,474</u>	<u>100.00%</u>	<u>\$ 5,059,094</u>	<u>\$ 36,380</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2019

	<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	\$ 9,507,337	94.37%	\$ 9,377,465	\$ 129,872
General Fund Reserve for Encumbrances at June 30, 2018	69,769	0.69%	69,769	-
	<u>9,577,106</u>	<u>95.06%</u>	<u>9,447,234</u>	<u>129,872</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	496,917	4.94%	490,946	5,971
Total Restricted Federal Resources	<u>496,917</u>	<u>4.94%</u>	<u>490,946</u>	<u>5,971</u>
Totals	<u>\$ 10,074,023</u>	<u>100.00%</u>	<u>\$ 9,938,180</u>	<u>\$ 135,843</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2019

	<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	\$ 10,300,816	93.74%	\$ 10,139,324	\$ 161,492
General Fund Reserve for Encumbrances at June 30, 2018	82,961	0.76%	82,961	-
	<u>10,383,777</u>	<u>94.50%</u>	<u>10,222,285</u>	<u>161,492</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	604,413	5.50%	594,948	9,465
Total Restricted Federal Resources	<u>604,413</u>	<u>5.50%</u>	<u>594,948</u>	<u>9,465</u>
Totals	<u>\$ 10,988,190</u>	<u>100.00%</u>	<u>\$ 10,817,233</u>	<u>\$ 170,957</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2019

	<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	\$ 3,829,744	95.75%	\$ 3,790,167	\$ 39,577
General Fund Reserve for Encumbrances at June 30, 2018	34,341	0.86%	34,341	-
	<u>3,864,085</u>	<u>96.61%</u>	<u>3,824,508</u>	<u>39,577</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	135,642	3.39%	134,200	1,442
Total Restricted Federal Resources	<u>135,642</u>	<u>3.39%</u>	<u>134,200</u>	<u>1,442</u>
Totals	<u>\$ 3,999,727</u>	<u>100.00%</u>	<u>\$ 3,958,708</u>	<u>\$ 41,019</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2019

	<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	\$ 7,500,424	95.57%	\$ 7,330,743	\$ 169,681
General Fund Reserve for Encumbrances at June 30, 2018	53,224	0.68%	53,224	-
	<u>7,553,648</u>	<u>96.25%</u>	<u>7,383,967</u>	<u>169,681</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	294,048	3.75%	287,687	6,361
Total Restricted Federal Resources	<u>294,048</u>	<u>3.75%</u>	<u>287,687</u>	<u>6,361</u>
Totals	<u>\$ 7,847,696</u>	<u>100.00%</u>	<u>\$ 7,671,654</u>	<u>\$ 176,042</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2019

	<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	\$ 4,150,253	94.84%	\$ 4,094,130	\$ 56,123
General Fund Reserve for Encumbrances at June 30, 2018	26,796	0.61%	26,796	-
	<u>4,177,049</u>	<u>95.45%</u>	<u>4,120,926</u>	<u>56,123</u>
Totals	<u>\$ 4,376,048</u>	<u>100.00%</u>	<u>\$ 4,317,366</u>	<u>\$ 58,682</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2019

	<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	\$ 5,996,399	95.38%	\$ 5,924,704	\$ 71,695
General Fund Reserve for Encumbrances at June 30, 2018	33,575	0.53%	33,575	-
	<u>6,029,974</u>	<u>95.91%</u>	<u>5,958,279</u>	<u>71,695</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	256,458	4.09%	254,086	2,372
Total Restricted Federal Resources	<u>256,458</u>	<u>4.09%</u>	<u>254,086</u>	<u>2,372</u>
Totals	<u>\$ 6,286,432</u>	<u>100.00%</u>	<u>\$ 6,212,365</u>	<u>\$ 74,067</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2019

	<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	\$ 7,896,932	96.01%	\$ 7,810,571	\$ 86,361
General Fund Reserve for Encumbrances at June 30, 2018	38,758	0.47%	38,758	-
	<u>7,935,690</u>	<u>96.48%</u>	<u>7,849,329</u>	<u>86,361</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	289,823	3.52%	286,377	3,446
Total Restricted Federal Resources	<u>289,823</u>	<u>3.52%</u>	<u>286,377</u>	<u>3,446</u>
Totals	<u>\$ 8,225,513</u>	<u>100.00%</u>	<u>\$ 8,135,706</u>	<u>\$ 89,807</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2019

	<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	\$ 8,007,817	93.97%	\$ 7,882,506	\$ 125,311
General Fund Reserve for Encumbrances at June 30, 2018	58,648	0.69%	58,648	-
	<u>8,066,465</u>	<u>94.66%</u>	<u>7,941,154</u>	<u>125,311</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	454,932	5.34%	447,980	6,952
Total Restricted Federal Resources	<u>454,932</u>	<u>5.34%</u>	<u>447,980</u>	<u>6,952</u>
Totals	<u>\$ 8,521,397</u>	<u>100.00%</u>	<u>\$ 8,389,134</u>	<u>\$ 132,263</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2019

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<u>P. S. 39 Dr. Charles P. DeFuccio</u>				
Resources:				
General Fund Contribution	\$ 5,793,417	95.67%	\$ 5,717,619	\$ 75,798
General Fund Reserve for Encumbrances at June 30, 2018	36,324	0.60%	36,324	-
	<u>5,829,741</u>	<u>96.27%</u>	<u>5,753,943</u>	<u>75,798</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	225,692	3.73%	222,938	2,754
Total Restricted Federal Resources	<u>225,692</u>	<u>3.73%</u>	<u>222,938</u>	<u>2,754</u>
Totals	<u>\$ 6,055,433</u>	<u>100.00%</u>	<u>\$ 5,976,881</u>	<u>\$ 78,552</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2019

	<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	\$ 3,642,463	97.12%	\$ 3,599,665	\$ 42,798
General Fund Reserve for Encumbrances at June 30, 2018	15,404	0.41%	15,404	-
	<u>3,657,867</u>	<u>97.53%</u>	<u>3,615,069</u>	<u>42,798</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	92,557	2.47%	91,554	1,003
Total Restricted Federal Resources	<u>92,557</u>	<u>2.47%</u>	<u>91,554</u>	<u>1,003</u>
Totals	<u>\$ 3,750,424</u>	<u>100.00%</u>	<u>\$ 3,706,623</u>	<u>\$ 43,801</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2019

	<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	\$ 5,402,347	94.48%	\$ 5,326,884	\$ 75,463
General Fund Reserve for Encumbrances at June 30, 2018	39,650	0.69%	39,650	-
	<u>5,441,997</u>	<u>95.17%</u>	<u>5,366,534</u>	<u>75,463</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	<u>275,779</u>	<u>4.83%</u>	<u>272,359</u>	<u>3,420</u>
Total Restricted Federal Resources	<u>275,779</u>	<u>4.83%</u>	<u>272,359</u>	<u>3,420</u>
Totals	<u><u>\$ 5,717,776</u></u>	<u><u>100.00%</u></u>	<u><u>\$ 5,638,893</u></u>	<u><u>\$ 78,883</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, 2019

	<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	\$ 3,190,489	97.01%	\$ 3,163,888	\$ 26,601
General Fund Reserve for Encumbrances at June 30, 2018	17,771	0.54%	17,771	-
	<u>3,208,260</u>	<u>97.55%</u>	<u>3,181,659</u>	<u>26,601</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	80,409	2.45%	79,908	501
Total Restricted Federal Resources	<u>80,409</u>	<u>2.45%</u>	<u>79,908</u>	<u>501</u>
Totals	<u>\$ 3,288,669</u>	<u>100.00%</u>	<u>\$ 3,261,567</u>	<u>\$ 27,102</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2019

	<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	\$ 4,821,433	95.64%	\$ 4,766,297	\$ 55,136
General Fund Reserve for Encumbrances at June 30, 2018	27,043	0.54%	27,043	-
	<u>4,848,476</u>	<u>96.18%</u>	<u>4,793,340</u>	<u>55,136</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	192,655	3.82%	190,378	2,277
Total Restricted Federal Resources	<u>192,655</u>	<u>3.82%</u>	<u>190,378</u>	<u>2,277</u>
Totals	<u>\$ 5,041,131</u>	<u>100.00%</u>	<u>\$ 4,983,718</u>	<u>\$ 57,413</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2019

	<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	\$ 19,375,384	94.86%	\$ 19,101,802	\$ 273,582
General Fund Reserve for Encumbrances at June 30, 2018	136,959	0.67%	136,959	-
	<u>19,512,343</u>	<u>95.53%</u>	<u>19,238,761</u>	<u>273,582</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	910,523	4.47%	900,212	10,311
Total Restricted Federal Resources	<u>910,523</u>	<u>4.47%</u>	<u>900,212</u>	<u>10,311</u>
Totals	<u><u>\$ 20,422,866</u></u>	<u><u>100.00%</u></u>	<u><u>\$ 20,138,973</u></u>	<u><u>\$ 283,893</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, 2019

	<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	\$ 16,949,849	95.52%	\$ 16,767,571	\$ 182,278
General Fund Reserve for Encumbrances at June 30, 2018	108,275	0.61%	108,275	-
	<u>17,058,124</u>	<u>96.13%</u>	<u>16,875,846</u>	<u>182,278</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	686,225	3.87%	679,388	6,837
Total Restricted Federal Resources	<u>686,225</u>	<u>3.87%</u>	<u>679,388</u>	<u>6,837</u>
Totals	<u>\$ 17,744,349</u>	<u>100.00%</u>	<u>\$ 17,555,234</u>	<u>\$ 189,115</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2019

	<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	\$ 9,303,291	95.87%	\$ 9,176,888	\$ 126,403
General Fund Reserve for Encumbrances at June 30, 2018	61,902	0.64%	61,902	-
	<u>9,365,193</u>	<u>96.51%</u>	<u>9,238,790</u>	<u>126,403</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	338,989	3.49%	334,094	4,895
Total Restricted Federal Resources	<u>338,989</u>	<u>3.49%</u>	<u>334,094</u>	<u>4,895</u>
Totals	<u>\$ 9,704,182</u>	<u>100.00%</u>	<u>\$ 9,572,884</u>	<u>\$ 131,298</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2019

	<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	\$ 9,863,370	96.77%	\$ 9,776,421	\$ 86,949
General Fund Reserve for Encumbrances at June 30, 2018	63,904	0.63%	63,904	-
	<u>9,927,274</u>	<u>97.40%</u>	<u>9,840,325</u>	<u>86,949</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	264,857	2.60%	262,678	2,179
Total Restricted Federal Resources	<u>264,857</u>	<u>2.60%</u>	<u>262,678</u>	<u>2,179</u>
Totals	<u>\$ 10,192,131</u>	<u>100.00%</u>	<u>\$ 10,103,003</u>	<u>\$ 89,128</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2019

	<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	\$ 7,967,217	96.32%	\$ 7,893,609	\$ 73,608
General Fund Reserve for Encumbrances at June 30, 2018	63,081	0.76%	63,081	-
	<u>8,030,298</u>	<u>97.08%</u>	<u>7,956,690</u>	<u>73,608</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	241,361	2.92%	239,324	2,037
Total Restricted Federal Resources	<u>241,361</u>	<u>2.92%</u>	<u>239,324</u>	<u>2,037</u>
Totals	<u>\$ 8,271,659</u>	<u>100.00%</u>	<u>\$ 8,196,014</u>	<u>\$ 75,645</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2019

	<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	\$ 2,845,880	95.76%	\$ 2,815,521	\$ 30,359
General Fund Reserve for Encumbrances at June 30, 2018	20,972	0.71%	20,972	-
	<u>2,866,852</u>	<u>96.47%</u>	<u>2,836,493</u>	<u>30,359</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	104,909	3.53%	103,792	1,117
Total Restricted Federal Resources	<u>104,909</u>	<u>3.53%</u>	<u>103,792</u>	<u>1,117</u>
Totals	<u>\$ 2,971,761</u>	<u>100.00%</u>	<u>\$ 2,940,285</u>	<u>\$ 31,476</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2019

	<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	\$ 3,037,021	96.38%	\$ 2,989,407	\$ 47,614
General Fund Reserve for Encumbrances at June 30, 2018	3,715	0.12%	3,715	-
	<u>3,040,736</u>	<u>96.50%</u>	<u>2,993,122</u>	<u>47,614</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	110,357	3.50%	108,559	1,798
Total Restricted Federal Resources	<u>110,357</u>	<u>3.50%</u>	<u>108,559</u>	<u>1,798</u>
Totals	<u>\$ 3,151,093</u>	<u>100.00%</u>	<u>\$ 3,101,681</u>	<u>\$ 49,412</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2019

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>Government-Wide</u>					
EXPENDITURES -					
CURRENT EXPENSE					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 8,368,779	\$ (181,842)	\$ 8,186,937	\$ 8,186,936	\$ 1
Grades 1-5	59,158,164	18,646	59,176,810	59,150,821	25,989
Grades 6-8	25,167,222	(732,978)	24,434,244	24,432,669	1,575
Grades 9-12	35,106,861	(2,266,357)	32,840,504	32,816,056	24,448
Total regular programs - instruction	<u>127,801,026</u>	<u>(3,162,531)</u>	<u>124,638,495</u>	<u>124,586,482</u>	<u>52,013</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	3,515,116	(134,508)	3,380,608	3,380,298	310
Purchased professional - educational services	92,200	67,800	160,000	53,400	106,600
Purchased professional - technical services	20,300	(4,608)	15,692	-	15,692
Other purchased services (400-500 series)	881,753	202,059	1,083,812	930,674	153,138
Travel	11,273	(4,391)	6,882	6,721	161
General supplies	2,020,216	(257,437)	1,762,779	1,557,693	205,086
Computers - instructional	275,682	(56,476)	219,206	174,847	44,359
Textbooks	206,597	(93,908)	112,689	96,610	16,079
Other objects	319,630	(71,464)	248,166	219,112	29,054
Miscellaneous expenditures	34,657	(17,901)	16,756	983	15,773
Total regular programs - undistributed instruction	<u>7,377,424</u>	<u>(370,834)</u>	<u>7,006,590</u>	<u>6,420,338</u>	<u>586,252</u>
Total regular programs	<u>135,178,450</u>	<u>(3,533,365)</u>	<u>131,645,085</u>	<u>131,006,820</u>	<u>638,265</u>
Special education:					
Cognitive - mild:					
Salaries of teachers	454,096	55,812	509,908	507,028	2,880
Other salaries for instruction	264,229	(19,803)	244,426	244,426	-
Other purchased services (400-500 series)	-	1,500	1,500	1,500	-
General supplies	13,094	(4,213)	8,881	8,696	185
Total cognitive - mild	<u>731,419</u>	<u>33,296</u>	<u>764,715</u>	<u>761,650</u>	<u>3,065</u>
Cognitive - moderate:					
Salaries of teachers	791,844	(35,163)	756,681	756,680	1
Other salaries for instruction	330,064	(31,434)	298,630	298,630	-
Other purchased services (400-500 series)	-	1,500	1,500	1,500	-
General supplies	4,450	(1,500)	2,950	2,859	91
Other objects	720	-	720	720	-
Total cognitive - moderate	<u>1,127,078</u>	<u>(66,597)</u>	<u>1,060,481</u>	<u>1,060,389</u>	<u>92</u>
Learning/language disabilities:					
Salaries of teachers	5,193,655	(223,254)	4,970,401	4,970,400	1
Other salaries for instruction	2,352,017	54,035	2,406,052	2,406,047	5
Other purchased services (400-500 series)	1,000	-	1,000	1,000	-
General supplies	63,898	(19,351)	44,547	34,704	9,843
Computers	15,000	2,631	17,631	14,829	2,802
Total learning/language disabilities	<u>7,625,570</u>	<u>(185,939)</u>	<u>7,439,631</u>	<u>7,426,980</u>	<u>12,651</u>
Auditory impairments:					
Salaries of teachers	153,742	19,190	172,932	172,932	-
Total Auditory Impairments	<u>153,742</u>	<u>19,190</u>	<u>172,932</u>	<u>172,932</u>	<u>-</u>
Behavioral disabilities:					
Salaries of teachers	985,632	136,881	1,122,513	1,121,778	735
Other salaries for instruction	426,835	76,438	503,273	503,273	-
General supplies	9,227	(1,076)	8,151	4,947	3,204
Total behavioral disabilities	<u>1,421,694</u>	<u>212,243</u>	<u>1,633,937</u>	<u>1,629,998</u>	<u>3,939</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2019

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<u>Government-Wide</u>					
Multiple disabilities:					
Salaries of teachers	\$ 124,986	\$ 7,855	\$ 132,841	\$ 132,841	\$ -
General supplies	2,000	-	2,000	2,000	-
Total multiple disabilities	<u>126,986</u>	<u>7,855</u>	<u>134,841</u>	<u>134,841</u>	<u>-</u>
Resource room/resource center:					
Salaries of teachers	32,235,815	(928,560)	31,307,255	31,296,086	11,169
Other salaries for instruction	1,509,225	(426,445)	1,082,780	1,082,176	604
General supplies	39,667	(6,236)	33,431	26,747	6,684
Total resource room/resource center	<u>33,784,707</u>	<u>(1,361,241)</u>	<u>32,423,466</u>	<u>32,405,009</u>	<u>18,457</u>
Autism:					
Salaries of teachers	5,677,552	221,226	5,898,778	5,897,233	1,545
Other salaries for instruction	3,184,445	(54,057)	3,130,388	3,130,388	-
General supplies	27,565	(8,218)	19,347	13,492	5,855
Computers	980	(101)	879	851	28
Total autism	<u>8,890,542</u>	<u>158,850</u>	<u>9,049,392</u>	<u>9,041,964</u>	<u>7,428</u>
Total special education - instruction	<u>53,861,738</u>	<u>(1,182,343)</u>	<u>52,679,395</u>	<u>52,633,763</u>	<u>45,632</u>
Bilingual education:					
Salaries of teachers	12,432,184	(846,539)	11,585,645	11,512,283	73,362
Other salaries for instruction	788,416	42,979	831,395	824,835	6,560
Other purchased services (400-500 series)	-	1,440	1,440	1,440	-
General supplies	79,926	(17,663)	62,263	52,370	9,893
Textbooks	3,791	(29)	3,762	2,720	1,042
Total bilingual education	<u>13,304,317</u>	<u>(819,812)</u>	<u>12,484,505</u>	<u>12,393,648</u>	<u>90,857</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	242,320	(15,344)	226,976	209,402	17,574
Other purchase services (300-500 series)	3,050	(3,000)	50	-	50
Supplies and materials	1,000	(500)	500	-	500
Total other instructional	<u>246,370</u>	<u>(18,844)</u>	<u>227,526</u>	<u>209,402</u>	<u>18,124</u>
Total - instruction	<u>202,590,875</u>	<u>(5,554,364)</u>	<u>197,036,511</u>	<u>196,243,633</u>	<u>792,878</u>
Attendance and social work services:					
Salaries	208,347	8,229	216,576	216,576	-
Family/parent liaison salary	1,275,518	(61,545)	1,213,973	1,213,972	1
Supplies and materials	3,885	(1,943)	1,942	1,552	390
Total attendance and social work services	<u>1,487,750</u>	<u>(55,259)</u>	<u>1,432,491</u>	<u>1,432,100</u>	<u>391</u>
Health services:					
Salaries	4,402,746	(488,527)	3,914,219	3,914,158	61
Supplies and materials	64,164	(17,192)	46,972	41,371	5,601
Total health services	<u>4,466,910</u>	<u>(505,719)</u>	<u>3,961,191</u>	<u>3,955,529</u>	<u>5,662</u>
Other support services - students-regular:					
Salaries of other professional staff	7,454,877	(831,568)	6,623,309	6,622,858	451
Other salaries	937,250	(72,228)	865,022	865,022	-
Purchased professional - educational services	1,200	(350)	850	850	-
Other purchased services (400-500 series)	500	(500)	-	-	-
Supplies and materials	110,522	(5,953)	104,569	102,901	1,668
Total other support services - students-regular	<u>8,504,349</u>	<u>(910,599)</u>	<u>7,593,750</u>	<u>7,591,631</u>	<u>2,119</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2019

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<u>Government-Wide</u>					
Educational media services/school library:					
Salaries	\$ 3,227,685	\$ (155,716)	\$ 3,071,969	\$ 3,071,968	\$ 1
Other salaries for instruction	167,424	(29,617)	137,807	137,806	1
Other purchased services (400-500 series)	32,571	3,000	35,571	31,658	3,913
Supplies and materials	99,633	(46,065)	53,568	50,425	3,143
Computers	22,012	(3,619)	18,393	10,798	7,595
Other objects	150	-	150	150	-
Total educational media services/school library	<u>3,549,475</u>	<u>(232,017)</u>	<u>3,317,458</u>	<u>3,302,805</u>	<u>14,653</u>
Instruction staff training services:					
Other purchased professional services - educational	93,879	(46,370)	47,509	45,840	1,669
Other purchased services (400-500 series)	2,000	(440)	1,560	1,560	-
Supplies and materials	6,767	(2,160)	4,607	3,371	1,236
Total instruction staff training services	<u>102,646</u>	<u>(48,970)</u>	<u>53,676</u>	<u>50,771</u>	<u>2,905</u>
Support services - school administration:					
Salaries of principals/assistant principals	12,170,480	(918,907)	11,251,573	11,242,673	8,900
Salaries of secretarial and clerical assistants	6,342,736	(604,674)	5,738,062	5,719,807	18,255
Other salaries	100,052	(23,239)	76,813	61,695	15,118
Other professional and technical services	1,000	(1,000)	-	-	-
Other purchased services (400-500 series)	535,574	(52,573)	483,001	387,315	95,686
Travel	3,563	(1,184)	2,379	2,333	46
Supplies and materials	291,348	(105,096)	186,252	176,596	9,656
Computers	33,143	(22,285)	10,858	5,558	5,300
Other objects	18,346	(12,361)	5,985	5,679	306
Total support services - school administration	<u>19,496,242</u>	<u>(1,741,319)</u>	<u>17,754,923</u>	<u>17,601,656</u>	<u>153,267</u>
Security:					
Salaries	6,434,429	(160,435)	6,273,994	6,264,155	9,839
General supplies	12,750	(3,199)	9,551	4,551	5,000
Total security	<u>6,447,179</u>	<u>(163,634)</u>	<u>6,283,545</u>	<u>6,268,706</u>	<u>14,839</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	307,459	(49,104)	258,355	182,681	75,674
Contracted services -					
Total student transportation services	<u>307,459</u>	<u>(49,104)</u>	<u>258,355</u>	<u>182,681</u>	<u>75,674</u>
Unallocated employee benefits:					
Social Security contribution	2,967,208	1,006,206	3,973,414	3,358,182	615,232
TPAF contribution - ERIP	2,129,124	1,183,846	3,312,970	1,067,040	2,245,930
Health benefits	52,541,462	5,864,976	58,406,438	58,390,623	15,815
Total unallocated employee benefits	<u>57,637,794</u>	<u>8,055,028</u>	<u>65,692,822</u>	<u>62,815,845</u>	<u>2,876,977</u>
Total undistributed expenditures	<u>101,999,804</u>	<u>4,348,407</u>	<u>106,348,211</u>	<u>103,201,724</u>	<u>3,146,487</u>
Total expenditures - current expense	<u>304,590,679</u>	<u>(1,205,957)</u>	<u>303,384,722</u>	<u>299,445,357</u>	<u>3,939,365</u>
<u>CAPITAL OUTLAY</u>					
Equipment:					
Grades 1 - 5	21,930	(5,094)	16,836	-	16,836
Grades 6 - 8	11,000	(2,428)	8,572	8,572	-
Undistributed expenditures:					
School administration	15,000	(9,195)	5,805	-	5,805
Total equipment	<u>47,930</u>	<u>(16,717)</u>	<u>31,213</u>	<u>8,572</u>	<u>22,641</u>
Total capital outlay	<u>47,930</u>	<u>(16,717)</u>	<u>31,213</u>	<u>8,572</u>	<u>22,641</u>
Total expenditures	<u>304,638,609</u>	<u>(1,222,674)</u>	<u>303,415,935</u>	<u>299,453,929</u>	<u>3,962,006</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2019

<u>Government-Wide</u>	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
OTHER FINANCING SOURCES					
Transfers in	\$ 302,771,427	\$ (1,222,674)	\$ 301,548,753	\$ 300,952,699	\$ 596,054
Total other financing sources	<u>302,771,427</u>	<u>(1,222,674)</u>	<u>301,548,753</u>	<u>300,952,699</u>	<u>596,054</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(1,867,182)	-	(1,867,182)	1,498,770	(3,365,952)
Fund balances, July 1	1,867,182	-	1,867,182	1,867,182	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,365,952</u>	<u>\$ (3,365,952)</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2019

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<u>P. S. 3 Frank R. Conwell- Primary School</u>					
EXPENDITURES -					
CURRENT EXPENSE					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 299,616	\$ 16,311	\$ 315,927	\$ 315,927	\$ -
Grades 1-5	2,138,582	212,297	2,350,879	2,350,879	-
Total regular programs - instruction	<u>2,438,198</u>	<u>228,608</u>	<u>2,666,806</u>	<u>2,666,806</u>	<u>-</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	128,814	(11,878)	116,936	116,934	2
Purchased professional - educational services	-	5,000	5,000	-	5,000
Other purchased services (400-500 series)	19,950	35,630	55,580	39,700	15,880
General supplies	61,417	(16,706)	44,711	44,111	600
Other objects	4,770	(252)	4,518	4,085	433
Miscellaneous expenditures	750	(214)	536	-	536
Total regular programs - undistributed instruction	<u>215,701</u>	<u>11,580</u>	<u>227,281</u>	<u>204,830</u>	<u>22,451</u>
Total regular programs	<u>2,653,899</u>	<u>240,188</u>	<u>2,894,087</u>	<u>2,871,636</u>	<u>22,451</u>
Special education:					
Cognitive - mild:					
Salaries of teachers	-	69,607	69,607	69,607	-
Other salaries for instruction	90,276	(28,126)	62,150	62,150	-
Total cognitive - mild	<u>90,276</u>	<u>41,481</u>	<u>131,757</u>	<u>131,757</u>	<u>-</u>
Cognitive - moderate:					
Salaries of teachers	171,564	395	171,959	171,959	-
Other salaries for instruction	36,218	3,004	39,222	39,222	-
Total cognitive - moderate	<u>207,782</u>	<u>3,399</u>	<u>211,181</u>	<u>211,181</u>	<u>-</u>
Learning/language disabilities:					
Salaries of teachers	109,898	(73,400)	36,498	36,498	-
Total learning/language disabilities	<u>109,898</u>	<u>(73,400)</u>	<u>36,498</u>	<u>36,498</u>	<u>-</u>
Resource room/resource center:					
Salaries of teachers	626,853	40,885	667,738	667,738	-
Total resource room/resource center	<u>626,853</u>	<u>40,885</u>	<u>667,738</u>	<u>667,738</u>	<u>-</u>
Total special education - instruction	<u>1,034,809</u>	<u>12,365</u>	<u>1,047,174</u>	<u>1,047,174</u>	<u>-</u>
Bilingual education:					
Salaries of teachers	298,277	(122,104)	176,173	176,173	-
Total bilingual education	<u>298,277</u>	<u>(122,104)</u>	<u>176,173</u>	<u>176,173</u>	<u>-</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	11,000	(547)	10,453	10,080	373
Total other instructional	<u>11,000</u>	<u>(547)</u>	<u>10,453</u>	<u>10,080</u>	<u>373</u>
Total - instruction	<u>3,997,985</u>	<u>129,902</u>	<u>4,127,887</u>	<u>4,105,063</u>	<u>22,824</u>
Attendance and social work services:					
Family/parent liaison salary	41,624	145	41,769	41,769	-
Total attendance and social work services	<u>41,624</u>	<u>145</u>	<u>41,769</u>	<u>41,769</u>	<u>-</u>
Health services:					
Salaries	58,116	(859)	57,257	57,257	-
Supplies and materials	2,550	(957)	1,593	1,593	-
Total health services	<u>60,666</u>	<u>(1,816)</u>	<u>58,850</u>	<u>58,850</u>	<u>-</u>
Other support services - students-regular:					
Salaries of other professional staff	124,461	(3,458)	121,003	121,003	-
Total other support services - students-regular	<u>124,461</u>	<u>(3,458)</u>	<u>121,003</u>	<u>121,003</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, 2019

	<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	\$ 116,925	\$ (4,105)	\$ 112,820	\$ 112,820	\$ -
Total educational media services/school library	<u>116,925</u>	<u>(4,105)</u>	<u>112,820</u>	<u>112,820</u>	<u>-</u>
Instruction staff training services:					
Other purchased professional services - educational	2,000	(2,000)	-	-	-
Total instruction staff training services	<u>2,000</u>	<u>(2,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Support services - school administration:					
Salaries of principals/assistant principals	302,400	(400)	302,000	302,000	-
Salaries of secretarial and clerical assistants	163,184	(8,593)	154,591	154,591	-
Supplies and materials	19,138	(11,435)	7,703	7,703	-
Total support services - school administration	<u>484,722</u>	<u>(20,428)</u>	<u>464,294</u>	<u>464,294</u>	<u>-</u>
Security:					
Salaries	153,540	(10,867)	142,673	142,673	-
Total security	<u>153,540</u>	<u>(10,867)</u>	<u>142,673</u>	<u>142,673</u>	<u>-</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	3,313	2,213	5,526	5,005	521
Total student transportation services	<u>3,313</u>	<u>2,213</u>	<u>5,526</u>	<u>5,005</u>	<u>521</u>
Unallocated employee benefits:					
Social Security contribution	65,254	22,544	87,798	74,817	12,981
TPAF contribution - ERIP	44,344	24,897	69,241	22,186	47,055
Health benefits	977,918	58,964	1,036,882	1,036,882	-
Total unallocated employee benefits	<u>1,087,516</u>	<u>106,405</u>	<u>1,193,921</u>	<u>1,133,885</u>	<u>60,036</u>
Total undistributed expenditures	<u>2,074,767</u>	<u>66,089</u>	<u>2,140,856</u>	<u>2,080,299</u>	<u>60,557</u>
Total expenditures - current expense	<u>6,072,752</u>	<u>195,991</u>	<u>6,268,743</u>	<u>6,185,362</u>	<u>83,381</u>
Total expenditures	<u>6,072,752</u>	<u>195,991</u>	<u>6,268,743</u>	<u>6,185,362</u>	<u>83,381</u>
OTHER FINANCING SOURCES					
Transfers in	6,039,513	195,991	6,235,504	6,234,157	1,347
Total other financing sources	<u>6,039,513</u>	<u>195,991</u>	<u>6,235,504</u>	<u>6,234,157</u>	<u>1,347</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(33,239)	-	(33,239)	48,795	(82,034)
Fund balances, July 1	33,239	-	33,239	33,239	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 82,034</u>	<u>\$ (82,034)</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2019

	<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	\$ 4,014,371	\$ 9,573	\$ 4,023,944	\$ 4,023,944	\$ -
Total regular programs - instruction	<u>4,014,371</u>	<u>9,573</u>	<u>4,023,944</u>	<u>4,023,944</u>	<u>-</u>
Regular programs - undistributed instruction:					
Other purchased services (400-500 series)	8,589	(5,045)	3,544	3,544	-
General supplies	54,636	(13,211)	41,425	39,370	2,055
Computers - instructional	14,000	-	14,000	14,000	-
Textbooks	10,116	(6,713)	3,403	3,287	116
Other objects	10,217	(7,472)	2,745	2,528	217
Miscellaneous expenditures	750	(750)	-	-	-
Total regular programs - undistributed instruction	<u>98,308</u>	<u>(33,191)</u>	<u>65,117</u>	<u>62,729</u>	<u>2,388</u>
Total regular programs	<u>4,112,679</u>	<u>(23,618)</u>	<u>4,089,061</u>	<u>4,086,673</u>	<u>2,388</u>
Special education:					
Learning/language disabilities:					
Salaries of teachers	73,635	74,345	147,980	147,980	-
Other salaries for instruction	126,096	5,569	131,665	131,665	-
General supplies	2,000	-	2,000	1,953	47
Total learning/language disabilities	<u>201,731</u>	<u>79,914</u>	<u>281,645</u>	<u>281,598</u>	<u>47</u>
Behavioral disabilities:					
Salaries of teachers	97,952	75,902	173,854	173,854	-
Other salaries for instruction	46,697	23,773	70,470	70,470	-
General supplies	1,000	-	1,000	959	41
Total behavioral disabilities	<u>145,649</u>	<u>99,675</u>	<u>245,324</u>	<u>245,283</u>	<u>41</u>
Resource room/resource center:					
Salaries of teachers	639,909	(93,156)	546,753	546,753	-
General supplies	2,000	-	2,000	1,999	1
Total resource room/resource center	<u>641,909</u>	<u>(93,156)</u>	<u>548,753</u>	<u>548,752</u>	<u>1</u>
Autism:					
Salaries of teachers	189,596	(28,306)	161,290	161,290	-
Other salaries for instruction	163,869	24,035	187,904	187,904	-
General supplies	2,094	-	2,094	1,643	451
Total autism	<u>355,559</u>	<u>(4,271)</u>	<u>351,288</u>	<u>350,837</u>	<u>451</u>
Total special education - instruction	<u>1,344,848</u>	<u>82,162</u>	<u>1,427,010</u>	<u>1,426,470</u>	<u>540</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	8,000	1,720	9,720	9,720	-
Total other instructional	<u>8,000</u>	<u>1,720</u>	<u>9,720</u>	<u>9,720</u>	<u>-</u>
Total - instruction	<u>5,465,527</u>	<u>60,264</u>	<u>5,525,791</u>	<u>5,522,863</u>	<u>2,928</u>
Attendance and social work services:					
Family/parent liaison salary	41,624	247	41,871	41,871	-
Total attendance and social work services	<u>41,624</u>	<u>247</u>	<u>41,871</u>	<u>41,871</u>	<u>-</u>
Health services:					
Salaries	105,703	(4,359)	101,344	101,344	-
Supplies and materials	2,000	(442)	1,558	1,462	96
Total health services	<u>107,703</u>	<u>(4,801)</u>	<u>102,902</u>	<u>102,806</u>	<u>96</u>
Other support services - students-regular:					
Salaries of other professional staff	236,150	(7,330)	228,820	228,820	-
Supplies and materials	1,000	(1,000)	-	-	-
Total other support services - students-regular	<u>237,150</u>	<u>(8,330)</u>	<u>228,820</u>	<u>228,820</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, 2019

	<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	\$ 121,325	\$ (3,740)	\$ 117,585	\$ 117,585	\$ -
Supplies and materials	6,049	(4,624)	1,425	1,425	-
Computers	6,000	(2,487)	3,513	3,494	19
Total educational media services/school library	<u>133,374</u>	<u>(10,851)</u>	<u>122,523</u>	<u>122,504</u>	<u>19</u>
Support services - school administration:					
Salaries of principals/assistant principals	421,600	(88,297)	333,303	333,303	-
Salaries of secretarial and clerical assistants	193,702	(38,458)	155,244	155,244	-
Other salaries	3,800	(3,800)	-	-	-
Other purchased services (400-500 series)	29,294	12,878	42,172	42,085	87
Supplies and materials	19,958	(13,250)	6,708	6,708	-
Computers	2,000	(152)	1,848	1,536	312
Total support services - school administration	<u>670,354</u>	<u>(131,079)</u>	<u>539,275</u>	<u>538,876</u>	<u>399</u>
Security:					
Salaries	192,944	(13,078)	179,866	179,866	-
Total security	<u>192,944</u>	<u>(13,078)</u>	<u>179,866</u>	<u>179,866</u>	<u>-</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	6,000	(1,493)	4,507	3,067	1,440
Total student transportation services	<u>6,000</u>	<u>(1,493)</u>	<u>4,507</u>	<u>3,067</u>	<u>1,440</u>
Unallocated employee benefits:					
Social Security contribution	86,132	25,874	112,006	90,659	21,347
TPAF contribution - ERIP	61,533	46,734	108,267	31,024	77,243
Health benefits	1,283,708	303,992	1,587,700	1,587,700	-
Total unallocated employee benefits	<u>1,431,373</u>	<u>376,600</u>	<u>1,807,973</u>	<u>1,709,383</u>	<u>98,590</u>
Total undistributed expenditures	<u>2,820,522</u>	<u>207,215</u>	<u>3,027,737</u>	<u>2,927,193</u>	<u>100,544</u>
Total expenditures - current expense	<u>8,286,049</u>	<u>267,479</u>	<u>8,553,528</u>	<u>8,450,056</u>	<u>103,472</u>
Total expenditures	<u>8,286,049</u>	<u>267,479</u>	<u>8,553,528</u>	<u>8,450,056</u>	<u>103,472</u>
OTHER FINANCING SOURCES					
Transfers in	8,238,125	267,479	8,505,604	8,503,912	1,692
Total other financing sources	<u>8,238,125</u>	<u>267,479</u>	<u>8,505,604</u>	<u>8,503,912</u>	<u>1,692</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(47,924)	-	(47,924)	53,856	(101,780)
Fund balances, July 1	47,924	-	47,924	47,924	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 101,780</u>	<u>\$ (101,780)</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2019

	<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	\$ 188,046	\$ 113,672	\$ 301,718	\$ 301,718	\$ -
Grades 1-5	2,039,529	(57,017)	1,982,512	1,982,512	-
Grades 6-8	469,642	21,840	491,482	491,482	-
Total regular programs - instruction	<u>2,697,217</u>	<u>78,495</u>	<u>2,775,712</u>	<u>2,775,712</u>	<u>-</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	714	(174)	540	540	-
Purchased professional - educational services	-	8,100	8,100	-	8,100
Other purchased services (400-500 series)	25,135	7,580	32,715	29,351	3,364
General supplies	70,841	(16,001)	54,840	51,906	2,934
Computers - instructional	10,003	(8,932)	1,071	1,069	2
Textbooks	1,000	(1,000)	-	-	-
Other objects	8,000	(1,712)	6,288	5,738	550
Miscellaneous expenditures	2,000	(1,437)	563	563	-
Total regular programs - undistributed instruction	<u>117,693</u>	<u>(13,576)</u>	<u>104,117</u>	<u>89,167</u>	<u>14,950</u>
Total regular programs	<u>2,814,910</u>	<u>64,919</u>	<u>2,879,829</u>	<u>2,864,879</u>	<u>14,950</u>
Special education:					
Cognitive - moderate:					
Salaries of teachers	58,116	99	58,215	58,214	1
Total cognitive - moderate	<u>58,116</u>	<u>99</u>	<u>58,215</u>	<u>58,214</u>	<u>1</u>
Learning/language disabilities:					
Salaries of teachers	503,305	66,675	569,980	569,980	-
Other salaries for instruction	250,752	20,004	270,756	270,756	-
General supplies	1,000	(1,000)	-	-	-
Total learning/language disabilities	<u>755,057</u>	<u>85,679</u>	<u>840,736</u>	<u>840,736</u>	<u>-</u>
Behavioral disabilities:					
Salaries of teachers	119,545	(38,768)	80,777	80,777	-
Other salaries for instruction	43,552	(37,309)	6,243	6,243	-
Total behavioral disabilities	<u>163,097</u>	<u>(76,077)</u>	<u>87,020</u>	<u>87,020</u>	<u>-</u>
Resource room/resource center:					
Salaries of teachers	584,126	21,024	605,150	605,150	-
Other salaries for instruction	81,704	(29,217)	52,487	52,487	-
General supplies	1,000	(1,000)	-	-	-
Total resource room/resource center	<u>666,830</u>	<u>(9,193)</u>	<u>657,637</u>	<u>657,637</u>	<u>-</u>
Total special education - instruction	<u>1,643,100</u>	<u>508</u>	<u>1,643,608</u>	<u>1,643,607</u>	<u>1</u>
Bilingual education:					
Salaries of teachers	390,447	(30,179)	360,268	360,268	-
Other salaries for instruction	-	14,333	14,333	14,333	-
General supplies	2,000	(1,997)	3	-	3
Total bilingual education	<u>392,447</u>	<u>(17,843)</u>	<u>374,604</u>	<u>374,601</u>	<u>3</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	2,400	40	2,440	2,440	-
Supplies and materials	500	-	500	-	500
Total other instructional	<u>2,900</u>	<u>40</u>	<u>2,940</u>	<u>2,440</u>	<u>500</u>
Total - instruction	<u>4,853,357</u>	<u>47,624</u>	<u>4,900,981</u>	<u>4,885,527</u>	<u>15,454</u>
Attendance and social work services:					
Family/parent liaison salary	41,624	145	41,769	41,769	-
Total attendance and social work services	<u>41,624</u>	<u>145</u>	<u>41,769</u>	<u>41,769</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, 2019

	<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	\$ 108,898	\$ (3,811)	\$ 105,087	\$ 105,087	\$ -
Supplies and materials	2,000	(183)	1,817	857	960
Total health services	<u>110,898</u>	<u>(3,994)</u>	<u>106,904</u>	<u>105,944</u>	<u>960</u>
Other support services - students-regular:					
Salaries of other professional staff	118,575	(6,045)	112,530	112,530	-
Total other support services - students-regular	<u>118,575</u>	<u>(6,045)</u>	<u>112,530</u>	<u>112,530</u>	<u>-</u>
Educational media services/school library:					
Salaries	66,331	7,061	73,392	73,392	-
Supplies and materials	1,500	(488)	1,012	1,012	-
Total educational media services/school library	<u>67,831</u>	<u>6,573</u>	<u>74,404</u>	<u>74,404</u>	<u>-</u>
Support services - school administration:					
Salaries of principals/assistant principals	272,100	(1,197)	270,903	270,903	-
Salaries of secretarial and clerical assistants	193,700	(11,812)	181,888	181,888	-
Other salaries	4,000	(3,400)	600	600	-
Supplies and materials	2,000	(1,494)	506	506	-
Computers	4,000	(2,780)	1,220	-	1,220
Total support services - school administration	<u>475,800</u>	<u>(20,683)</u>	<u>455,117</u>	<u>453,897</u>	<u>1,220</u>
Security:					
Salaries	112,787	11,446	124,233	124,233	-
Total security	<u>112,787</u>	<u>11,446</u>	<u>124,233</u>	<u>124,233</u>	<u>-</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	5,000	79	5,079	3,159	1,920
Total student transportation services	<u>5,000</u>	<u>79</u>	<u>5,079</u>	<u>3,159</u>	<u>1,920</u>
Unallocated employee benefits:					
Social Security contribution	74,063	21,269	95,332	80,659	14,673
TPAF contribution - ERIP	45,003	30,377	75,380	22,402	52,978
Health benefits	1,379,942	144,909	1,524,851	1,524,851	-
Total unallocated employee benefits	<u>1,499,008</u>	<u>196,555</u>	<u>1,695,563</u>	<u>1,627,912</u>	<u>67,651</u>
Total undistributed expenditures	<u>2,431,523</u>	<u>184,076</u>	<u>2,615,599</u>	<u>2,543,848</u>	<u>71,751</u>
Total expenditures - current expense	<u>7,284,880</u>	<u>231,700</u>	<u>7,516,580</u>	<u>7,429,375</u>	<u>87,205</u>
Total expenditures	<u>7,284,880</u>	<u>231,700</u>	<u>7,516,580</u>	<u>7,429,375</u>	<u>87,205</u>
OTHER FINANCING SOURCES					
Transfers in	7,252,953	231,700	7,484,653	7,481,880	2,773
Total other financing sources	<u>7,252,953</u>	<u>231,700</u>	<u>7,484,653</u>	<u>7,481,880</u>	<u>2,773</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(31,927)	-	(31,927)	52,505	(84,432)
Fund balances, July 1	31,927	-	31,927	31,927	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 84,432</u>	<u>\$ (84,432)</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2019

	<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	\$ 463,800	\$ (19,430)	\$ 444,370	\$ 444,370	\$ -
Grades 1-5	2,760,405	201,741	2,962,146	2,962,146	-
Total regular programs - instruction	<u>3,224,205</u>	<u>182,311</u>	<u>3,406,516</u>	<u>3,406,516</u>	<u>-</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	242,597	(12,094)	230,503	230,503	-
Purchased professional - educational services	18,000	(9,800)	8,200	8,100	100
Other purchased services (400-500 series)	18,327	18,604	36,931	33,130	3,801
General supplies	95,243	(19,845)	75,398	69,613	5,785
Other objects	7,501	(4,031)	3,470	3,170	300
Miscellaneous expenditures	725	(725)	-	-	-
Total regular programs - undistributed instruction	<u>382,393</u>	<u>(27,891)</u>	<u>354,502</u>	<u>344,516</u>	<u>9,986</u>
Total regular programs	<u>3,606,598</u>	<u>154,420</u>	<u>3,761,018</u>	<u>3,751,032</u>	<u>9,986</u>
Special education:					
Learning/language disabilities:					
Salaries of teachers	113,411	(3,948)	109,463	109,463	-
Other salaries for instruction	46,697	54,969	101,666	101,666	-
Total learning/language disabilities	<u>160,108</u>	<u>51,021</u>	<u>211,129</u>	<u>211,129</u>	<u>-</u>
Behavioral disabilities:					
Salaries of teachers	109,217	57,215	166,432	166,432	-
Other salaries for instruction	-	27,601	27,601	27,601	-
Total behavioral disabilities	<u>109,217</u>	<u>84,816</u>	<u>194,033</u>	<u>194,033</u>	<u>-</u>
Resource room/resource center:					
Salaries of teachers	581,270	67,469	648,739	648,739	-
Other salaries for instruction	45,947	(27,547)	18,400	18,400	-
Total resource room/resource center	<u>627,217</u>	<u>39,922</u>	<u>667,139</u>	<u>667,139</u>	<u>-</u>
Total special education - instruction	<u>896,542</u>	<u>175,759</u>	<u>1,072,301</u>	<u>1,072,301</u>	<u>-</u>
Bilingual education:					
Salaries of teachers	976,248	(218,749)	757,499	757,499	-
Other salaries for instruction	43,024	(19,308)	23,716	23,716	-
General supplies	-	1,648	1,648	1,631	17
Total bilingual education	<u>1,019,272</u>	<u>(236,409)</u>	<u>782,863</u>	<u>782,846</u>	<u>17</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	3,200	(520)	2,680	2,680	-
Total other instructional	<u>3,200</u>	<u>(520)</u>	<u>2,680</u>	<u>2,680</u>	<u>-</u>
Total - instruction	<u>5,525,612</u>	<u>93,250</u>	<u>5,618,862</u>	<u>5,608,859</u>	<u>10,003</u>
Attendance and social work services:					
Family/parent liaison salary	42,274	262	42,536	42,536	-
Supplies and materials	729	(700)	29	-	29
Total attendance and social work services	<u>43,003</u>	<u>(438)</u>	<u>42,565</u>	<u>42,536</u>	<u>29</u>
Health services:					
Salaries	109,898	(3,272)	106,626	106,626	-
Supplies and materials	1,000	(120)	880	880	-
Total health services	<u>110,898</u>	<u>(3,392)</u>	<u>107,506</u>	<u>107,506</u>	<u>-</u>
Other support services - students-regular:					
Salaries of other professional staff	232,636	(116,344)	116,292	116,292	-
Total other support services - students-regular	<u>232,636</u>	<u>(116,344)</u>	<u>116,292</u>	<u>116,292</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, 2019

	<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	\$ 113,411	\$ (3,680)	\$ 109,731	\$ 109,731	\$ -
Total educational media services/school library	<u>113,411</u>	<u>(3,680)</u>	<u>109,731</u>	<u>109,731</u>	<u>-</u>
Instruction staff training services:					
Other purchased professional services - educational	2,500	(1,700)	800	-	800
Total instruction staff training services	<u>2,500</u>	<u>(1,700)</u>	<u>800</u>	<u>-</u>	<u>800</u>
Support services - school administration:					
Salaries of principals/assistant principals	270,400	(30,351)	240,049	240,049	-
Salaries of secretarial and clerical assistants	186,816	(13,585)	173,231	173,231	-
Other salaries	2,000	(240)	1,760	1,760	-
Other purchased services (400-500 series)	-	2,979	2,979	2,979	-
Supplies and materials	15,301	(12,877)	2,424	2,424	-
Total support services - school administration	<u>474,517</u>	<u>(54,074)</u>	<u>420,443</u>	<u>420,443</u>	<u>-</u>
Security:					
Salaries	144,185	(24,323)	119,862	119,862	-
Total security	<u>144,185</u>	<u>(24,323)</u>	<u>119,862</u>	<u>119,862</u>	<u>-</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	5,000	(1,916)	3,084	2,292	792
Total student transportation services	<u>5,000</u>	<u>(1,916)</u>	<u>3,084</u>	<u>2,292</u>	<u>792</u>
Unallocated employee benefits:					
Social Security contribution	83,628	30,704	114,332	95,234	19,098
TPAF contribution - ERIP	64,529	36,960	101,489	32,552	68,937
Health benefits	1,339,047	193,707	1,532,754	1,532,754	-
Total unallocated employee benefits	<u>1,487,204</u>	<u>261,371</u>	<u>1,748,575</u>	<u>1,660,540</u>	<u>88,035</u>
Total undistributed expenditures	<u>2,613,354</u>	<u>55,504</u>	<u>2,668,858</u>	<u>2,579,202</u>	<u>89,656</u>
Total expenditures - current expense	<u>8,138,966</u>	<u>148,754</u>	<u>8,287,720</u>	<u>8,188,061</u>	<u>99,659</u>
CAPITAL OUTLAY					
Equipment:					
Grades 1 - 5	32	-	32	-	32
Total equipment	<u>32</u>	<u>-</u>	<u>32</u>	<u>-</u>	<u>32</u>
Total capital outlay	<u>32</u>	<u>-</u>	<u>32</u>	<u>-</u>	<u>32</u>
Total expenditures	<u>8,138,998</u>	<u>148,754</u>	<u>8,287,752</u>	<u>8,188,061</u>	<u>99,691</u>
OTHER FINANCING SOURCES					
Transfers in	8,086,747	148,754	8,235,501	8,229,338	6,163
Total other financing sources	<u>8,086,747</u>	<u>148,754</u>	<u>8,235,501</u>	<u>8,229,338</u>	<u>6,163</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(52,251)	-	(52,251)	41,277	(93,528)
Fund balances, July 1	52,251	-	52,251	52,251	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 93,528</u>	<u>\$ (93,528)</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2019

	<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	\$ 3,935,013	\$ (6,482)	\$ 3,928,531	\$ 3,928,531	\$ -
Total regular programs - instruction	<u>3,935,013</u>	<u>(6,482)</u>	<u>3,928,531</u>	<u>3,928,531</u>	<u>-</u>
Regular programs - undistributed instruction:					
Purchased professional - educational services	-	15,000	15,000	-	15,000
Other purchased services (400-500 series)	95,516	3,654	99,170	82,087	17,083
General supplies	47,533	(3,746)	43,787	43,787	-
Other objects	21,716	(5,377)	16,339	16,339	-
Miscellaneous expenditures	750	(750)	-	-	-
Total regular programs - undistributed instruction	<u>165,515</u>	<u>8,781</u>	<u>174,296</u>	<u>142,213</u>	<u>32,083</u>
Total regular programs	<u>4,100,528</u>	<u>2,299</u>	<u>4,102,827</u>	<u>4,070,744</u>	<u>32,083</u>
Special education:					
Learning/language disabilities:					
Salaries of teachers	605,937	(58,896)	547,041	547,041	-
Other salaries for instruction	271,037	(48,584)	222,453	222,453	-
Total learning/language disabilities	<u>876,974</u>	<u>(107,480)</u>	<u>769,494</u>	<u>769,494</u>	<u>-</u>
Behavioral disabilities:					
Salaries of teachers	58,655	375	59,030	59,030	-
Other salaries for instruction	40,352	2,893	43,245	43,245	-
Total behavioral disabilities	<u>99,007</u>	<u>3,268</u>	<u>102,275</u>	<u>102,275</u>	<u>-</u>
Resource room/resource center:					
Salaries of teachers	1,008,310	(42,485)	965,825	965,825	-
General supplies	3,000	(79)	2,921	2,921	-
Total resource room/resource center	<u>1,011,310</u>	<u>(42,564)</u>	<u>968,746</u>	<u>968,746</u>	<u>-</u>
Total special education - instruction	<u>1,987,291</u>	<u>(146,776)</u>	<u>1,840,515</u>	<u>1,840,515</u>	<u>-</u>
Bilingual education:					
Salaries of teachers	1,254,825	92,243	1,347,068	1,347,068	-
Other salaries for instruction	210,743	2,516	213,259	213,259	-
Other purchased services (400-500 series)	-	1,440	1,440	1,440	-
General supplies	8,220	(2,778)	5,442	5,442	-
Total bilingual education	<u>1,473,788</u>	<u>93,421</u>	<u>1,567,209</u>	<u>1,567,209</u>	<u>-</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	-	8,240	8,240	8,240	-
Total other instructional	<u>-</u>	<u>8,240</u>	<u>8,240</u>	<u>8,240</u>	<u>-</u>
Total - instruction	<u>7,561,607</u>	<u>(42,816)</u>	<u>7,518,791</u>	<u>7,486,708</u>	<u>32,083</u>
Attendance and social work services:					
Family/parent liaison salary	41,624	145	41,769	41,769	-
Total attendance and social work services	<u>41,624</u>	<u>145</u>	<u>41,769</u>	<u>41,769</u>	<u>-</u>
Health services:					
Salaries	58,980	1,287	60,267	60,267	-
Supplies and materials	2,000	314	2,314	2,314	-
Total health services	<u>60,980</u>	<u>1,601</u>	<u>62,581</u>	<u>62,581</u>	<u>-</u>
Other support services - students-regular:					
Salaries of other professional staff	218,176	6,511	224,687	224,687	-
Supplies and materials	1,000	(1,000)	-	-	-
Total other support services - students-regular	<u>219,176</u>	<u>5,511</u>	<u>224,687</u>	<u>224,687</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, 2019

	<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>					
Educational media services/school library:					
Salaries	\$ 116,925	\$ (5,269)	\$ 111,656	\$ 111,656	\$ -
Total educational media services/school library	<u>116,925</u>	<u>(5,269)</u>	<u>111,656</u>	<u>111,656</u>	<u>-</u>
Instruction staff training services:					
Other purchased professional services - educational	15,300	(15,300)	-	-	-
Total instruction staff training services	<u>15,300</u>	<u>(15,300)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Support services - school administration:					
Salaries of principals/assistant principals	421,000	5,418	426,418	426,418	-
Salaries of secretarial and clerical assistants	251,126	(1,940)	249,186	249,186	-
Other salaries	4,400	(3,080)	1,320	1,320	-
Supplies and materials	5,000	(5)	4,995	4,995	-
Total support services - school administration	<u>681,526</u>	<u>393</u>	<u>681,919</u>	<u>681,919</u>	<u>-</u>
Security:					
Salaries	204,290	(5,241)	199,049	199,049	-
Total security	<u>204,290</u>	<u>(5,241)</u>	<u>199,049</u>	<u>199,049</u>	<u>-</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	11,000	1,937	12,937	4,920	8,017
Total student transportation services	<u>11,000</u>	<u>1,937</u>	<u>12,937</u>	<u>4,920</u>	<u>8,017</u>
Unallocated employee benefits:					
Social Security contribution	115,115	53,453	168,568	135,417	33,151
TPAF contribution - ERIP	89,546	75,051	164,597	45,367	119,230
Health benefits	1,859,760	273,785	2,133,545	2,133,545	-
Total unallocated employee benefits	<u>2,064,421</u>	<u>402,289</u>	<u>2,466,710</u>	<u>2,314,329</u>	<u>152,381</u>
Total undistributed expenditures	<u>3,415,242</u>	<u>386,066</u>	<u>3,801,308</u>	<u>3,640,910</u>	<u>160,398</u>
Total expenditures - current expense	<u>10,976,849</u>	<u>343,250</u>	<u>11,320,099</u>	<u>11,127,618</u>	<u>192,481</u>
Total expenditures	<u>10,976,849</u>	<u>343,250</u>	<u>11,320,099</u>	<u>11,127,618</u>	<u>192,481</u>
OTHER FINANCING SOURCES					
Transfers in	10,910,515	343,250	11,253,765	11,253,765	-
Total other financing sources	<u>10,910,515</u>	<u>343,250</u>	<u>11,253,765</u>	<u>11,253,765</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(66,334)	-	(66,334)	126,147	(192,481)
Fund balances, July 1	66,334	-	66,334	66,334	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 192,481</u>	<u>\$ (192,481)</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2019

	<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	\$ 510,256	\$ (71,566)	\$ 438,690	\$ 438,689	\$ 1
Grades 1-5	2,720,201	(129,889)	2,590,312	2,590,312	-
Total regular programs - instruction	<u>3,230,457</u>	<u>(201,455)</u>	<u>3,029,002</u>	<u>3,029,001</u>	<u>1</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	126,151	8,575	134,726	134,726	-
Purchased professional - educational services	1,000	-	1,000	1,000	-
Other purchased services (400-500 series)	4,000	22,810	26,810	26,403	407
General supplies	67,690	(8,989)	58,701	55,570	3,131
Computers - instructional	6,500	8,703	15,203	12,175	3,028
Textbooks	100	(100)	-	-	-
Other objects	9,500	(1,246)	8,254	8,254	-
Miscellaneous expenditures	725	(361)	364	-	364
Total regular programs - undistributed instruction	<u>215,666</u>	<u>29,392</u>	<u>245,058</u>	<u>238,128</u>	<u>6,930</u>
Total regular programs	<u>3,446,123</u>	<u>(172,063)</u>	<u>3,274,060</u>	<u>3,267,129</u>	<u>6,931</u>
Special education:					
Cognitive - moderate:					
Salaries of teachers	118,635	2,270	120,905	120,905	-
Other salaries for instruction	90,594	247	90,841	90,841	-
Total cognitive - moderate	<u>209,229</u>	<u>2,517</u>	<u>211,746</u>	<u>211,746</u>	<u>-</u>
Learning/language disabilities:					
Salaries of teachers	263,853	8,834	272,687	272,687	-
Other salaries for instruction	177,953	8,466	186,419	186,419	-
General supplies	22,001	(15,205)	6,796	5,971	825
Total learning/language disabilities	<u>463,807</u>	<u>2,095</u>	<u>465,902</u>	<u>465,077</u>	<u>825</u>
Behavioral disabilities:					
Salaries of teachers	60,564	(1,203)	59,361	59,361	-
Other salaries for instruction	40,047	2,967	43,014	43,014	-
General supplies	6,213	(758)	5,455	2,306	3,149
Total behavioral disabilities	<u>106,824</u>	<u>1,006</u>	<u>107,830</u>	<u>104,681</u>	<u>3,149</u>
Resource room/resource center:					
Salaries of teachers	633,442	118,349	751,791	751,791	-
Other salaries for instruction	45,297	14,236	59,533	59,533	-
General supplies	9,115	(79)	9,036	8,976	60
Total resource room/resource center	<u>687,854</u>	<u>132,506</u>	<u>820,360</u>	<u>820,300</u>	<u>60</u>
Autism:					
Salaries of teachers	187,046	4,775	191,821	191,821	-
Other salaries for instruction	85,344	2,905	88,249	88,249	-
Total autism	<u>272,390</u>	<u>7,680</u>	<u>280,070</u>	<u>280,070</u>	<u>-</u>
Total special education - instruction	<u>1,740,104</u>	<u>145,804</u>	<u>1,885,908</u>	<u>1,881,874</u>	<u>4,034</u>
Bilingual education:					
Salaries of teachers	937,352	34,945	972,297	972,297	-
Other salaries for instruction	171,224	26,986	198,210	198,210	-
General supplies	36,562	(8,036)	28,526	26,364	2,162
Textbooks	250	-	250	100	150
Total bilingual education	<u>1,145,388</u>	<u>53,895</u>	<u>1,199,283</u>	<u>1,196,971</u>	<u>2,312</u>
Total - instruction	<u>6,331,615</u>	<u>27,636</u>	<u>6,359,251</u>	<u>6,345,974</u>	<u>13,277</u>
Attendance and social work services:					
Family/parent liaison salary	84,048	(42,891)	41,157	41,157	-
Total attendance and social work services	<u>84,048</u>	<u>(42,891)</u>	<u>41,157</u>	<u>41,157</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, 2019

	<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	\$ 117,811	\$ (5,351)	\$ 112,460	\$ 112,460	\$ -
Supplies and materials	2,509	(407)	2,102	1,214	888
Total health services	<u>120,320</u>	<u>(5,758)</u>	<u>114,562</u>	<u>113,674</u>	<u>888</u>
Other support services - students-regular:					
Salaries of other professional staff	120,461	(3,539)	116,922	116,922	-
Purchased professional - educational services	1,200	(350)	850	850	-
Supplies and materials	250	(9)	241	241	-
Total other support services - students-regular	<u>121,911</u>	<u>(3,898)</u>	<u>118,013</u>	<u>118,013</u>	<u>-</u>
Educational media services/school library:					
Salaries	115,925	(10,220)	105,705	105,705	-
Supplies and materials	1,000	-	1,000	1,000	-
Total educational media services/school library	<u>116,925</u>	<u>(10,220)</u>	<u>106,705</u>	<u>106,705</u>	<u>-</u>
Instruction staff training services:					
Other purchased professional services - educational	2,500	-	2,500	2,500	-
Other purchased services (400-500 series)	-	310	310	310	-
Supplies and materials	4,604	(310)	4,294	3,371	923
Total instruction staff training services	<u>7,104</u>	<u>-</u>	<u>7,104</u>	<u>6,181</u>	<u>923</u>
Support services - school administration:					
Salaries of principals/assistant principals	310,200	(333)	309,867	309,867	-
Salaries of secretarial and clerical assistants	191,872	454	192,326	192,326	-
Other salaries	3,570	78	3,648	3,648	-
Other purchased services (400-500 series)	8,172	(5,395)	2,777	2,360	417
Supplies and materials	9,189	4,393	13,582	11,426	2,156
Total support services - school administration	<u>523,003</u>	<u>(803)</u>	<u>522,200</u>	<u>519,627</u>	<u>2,573</u>
Security:					
Salaries	141,199	2,307	143,506	143,506	-
Total security	<u>141,199</u>	<u>2,307</u>	<u>143,506</u>	<u>143,506</u>	<u>-</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	5,000	(176)	4,824	2,304	2,520
Total student transportation services	<u>5,000</u>	<u>(176)</u>	<u>4,824</u>	<u>2,304</u>	<u>2,520</u>
Unallocated employee benefits:					
Social Security contribution	115,637	30,170	145,807	127,843	17,964
TPAF contribution - ERIP	71,285	29,788	101,073	36,037	65,036
Health benefits	1,500,458	126,749	1,627,207	1,627,207	-
Total unallocated employee benefits	<u>1,687,380</u>	<u>186,707</u>	<u>1,874,087</u>	<u>1,791,087</u>	<u>83,000</u>
Total undistributed expenditures	<u>2,806,890</u>	<u>125,268</u>	<u>2,932,158</u>	<u>2,842,254</u>	<u>89,904</u>
Total expenditures - current expense	<u>9,138,505</u>	<u>152,904</u>	<u>9,291,409</u>	<u>9,188,228</u>	<u>103,181</u>
Total expenditures	<u>9,138,505</u>	<u>152,904</u>	<u>9,291,409</u>	<u>9,188,228</u>	<u>103,181</u>
OTHER FINANCING SOURCES					
Transfers in	9,082,536	152,904	9,235,440	9,228,073	7,367
Total other financing sources	<u>9,082,536</u>	<u>152,904</u>	<u>9,235,440</u>	<u>9,228,073</u>	<u>7,367</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(55,969)	-	(55,969)	39,845	(95,814)
Fund balances, July 1	55,969	-	55,969	55,969	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 95,814</u>	<u>\$ (95,814)</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2019

	<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	\$ 468,454	\$ 149,166	\$ 617,620	\$ 617,620	\$ -
Grades 1-5	2,390,857	65,517	2,456,374	2,456,374	-
Grades 6-8	730,175	61,728	791,903	791,903	-
Total regular programs - instruction	<u>3,589,486</u>	<u>276,411</u>	<u>3,865,897</u>	<u>3,865,897</u>	<u>-</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	129,151	7,031	136,182	136,182	-
Other purchased services (400-500 series)	15,000	2,161	17,161	17,161	-
General supplies	82,564	(14,528)	68,036	60,704	7,332
Computers - instructional	8,300	4,675	12,975	8,341	4,634
Textbooks	24,008	(19,822)	4,186	3,200	986
Other objects	9,569	(5,083)	4,486	4,470	16
Miscellaneous expenditures	750	(750)	-	-	-
Total regular programs - undistributed instruction	<u>269,342</u>	<u>(26,316)</u>	<u>243,026</u>	<u>230,058</u>	<u>12,968</u>
Total regular programs	<u>3,858,828</u>	<u>250,095</u>	<u>4,108,923</u>	<u>4,095,955</u>	<u>12,968</u>
Special education:					
Learning/language disabilities:					
Salaries of teachers	129,846	(28,479)	101,367	101,367	-
Other salaries for instruction	43,552	(27,661)	15,891	15,891	-
Total learning/language disabilities	<u>173,398</u>	<u>(56,140)</u>	<u>117,258</u>	<u>117,258</u>	<u>-</u>
Resource room/resource center:					
Salaries of teachers	701,231	66,314	767,545	767,545	-
General supplies	1,500	(1,323)	177	177	-
Total resource room/resource center	<u>702,731</u>	<u>64,991</u>	<u>767,722</u>	<u>767,722</u>	<u>-</u>
Autism:					
Salaries of teachers	-	56,624	56,624	56,624	-
Other salaries for instruction	43,193	(11,988)	31,205	31,205	-
Total autism	<u>43,193</u>	<u>44,636</u>	<u>87,829</u>	<u>87,829</u>	<u>-</u>
Total special education - instruction	<u>919,322</u>	<u>53,487</u>	<u>972,809</u>	<u>972,809</u>	<u>-</u>
Bilingual education:					
Salaries of teachers	641,527	(60,349)	581,178	581,178	-
Other salaries for instruction	82,904	5,742	88,646	88,646	-
General supplies	1,575	(1,500)	75	-	75
Total bilingual education	<u>726,006</u>	<u>(56,107)</u>	<u>669,899</u>	<u>669,824</u>	<u>75</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	10,000	(760)	9,240	9,240	-
Total other instructional	<u>10,000</u>	<u>(760)</u>	<u>9,240</u>	<u>9,240</u>	<u>-</u>
Total - instruction	<u>5,514,156</u>	<u>246,715</u>	<u>5,760,871</u>	<u>5,747,828</u>	<u>13,043</u>
Attendance and social work services:					
Family/parent liaison salary	17,658	12,639	30,297	30,297	-
Total attendance and social work services	<u>17,658</u>	<u>12,639</u>	<u>30,297</u>	<u>30,297</u>	<u>-</u>
Health services:					
Salaries	57,051	(57,051)	-	-	-
Supplies and materials	5,000	(3,722)	1,278	1,277	1
Total health services	<u>62,051</u>	<u>(60,773)</u>	<u>1,278</u>	<u>1,277</u>	<u>1</u>
Other support services - students-regular:					
Salaries of other professional staff	243,950	(7,163)	236,787	236,787	-
Total other support services - students-regular	<u>243,950</u>	<u>(7,163)</u>	<u>236,787</u>	<u>236,787</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, 2019

	<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>					
Educational media services/school library:					
Salaries	\$ 62,494	\$ 200	\$ 62,694	\$ 62,694	\$ -
Supplies and materials	5,000	(5,000)	-	-	-
Total educational media services/school library	<u>67,494</u>	<u>(4,800)</u>	<u>62,694</u>	<u>62,694</u>	<u>-</u>
Support services - school administration:					
Salaries of principals/assistant principals	285,500	(1,280)	284,220	284,220	-
Salaries of secretarial and clerical assistants	135,748	947	136,695	136,695	-
Other purchased services (400-500 series)	57,396	(5,086)	52,310	39,066	13,244
Supplies and materials	10,198	(6,466)	3,732	3,732	-
Total support services - school administration	<u>488,842</u>	<u>(11,885)</u>	<u>476,957</u>	<u>463,713</u>	<u>13,244</u>
Security:					
Salaries	180,636	2,600	183,236	183,236	-
Total security	<u>180,636</u>	<u>2,600</u>	<u>183,236</u>	<u>183,236</u>	<u>-</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	7,000	(3,763)	3,237	1,380	1,857
Total student transportation services	<u>7,000</u>	<u>(3,763)</u>	<u>3,237</u>	<u>1,380</u>	<u>1,857</u>
Unallocated employee benefits:					
Social Security contribution	77,797	38,780	116,577	99,598	16,979
TPAF contribution - ERIP	77,372	22,692	100,064	38,829	61,235
Health benefits	1,370,216	224,750	1,594,966	1,594,966	-
Total unallocated employee benefits	<u>1,525,385</u>	<u>286,222</u>	<u>1,811,607</u>	<u>1,733,393</u>	<u>78,214</u>
Total undistributed expenditures	<u>2,593,016</u>	<u>213,077</u>	<u>2,806,093</u>	<u>2,712,777</u>	<u>93,316</u>
Total expenditures - current expense	<u>8,107,172</u>	<u>459,792</u>	<u>8,566,964</u>	<u>8,460,605</u>	<u>106,359</u>
Total expenditures	<u>8,107,172</u>	<u>459,792</u>	<u>8,566,964</u>	<u>8,460,605</u>	<u>106,359</u>
OTHER FINANCING SOURCES					
Transfers in	8,044,140	459,792	8,503,932	8,499,768	4,164
Total other financing sources	<u>8,044,140</u>	<u>459,792</u>	<u>8,503,932</u>	<u>8,499,768</u>	<u>4,164</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(63,032)	-	(63,032)	39,163	(102,195)
Fund balances, July 1	63,032	-	63,032	63,032	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 102,195</u>	<u>\$ (102,195)</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2019

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
P. S. 12 Julia A. Barnes					
EXPENDITURES -					
CURRENT EXPENSE					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 187,046	\$ 20,701	\$ 207,747	\$ 207,747	\$ -
Grades 1-5	1,050,030	30,181	1,080,211	1,080,211	-
Grades 6-8	439,623	(301,380)	138,243	138,243	-
Total regular programs - instruction	<u>1,676,699</u>	<u>(250,498)</u>	<u>1,426,201</u>	<u>1,426,201</u>	<u>-</u>
Regular programs - undistributed instruction:					
Other purchased services (400-500 series)	5,200	(2,051)	3,149	3,149	-
General supplies	27,143	2,789	29,932	25,869	4,063
Computers - instructional	6,000	(5,055)	945	902	43
Textbooks	2,386	(22)	2,364	1,745	619
Other objects	4,303	(1,754)	2,549	2,305	244
Miscellaneous expenditures	750	(180)	570	-	570
Total regular programs - undistributed instruction	<u>45,782</u>	<u>(6,273)</u>	<u>39,509</u>	<u>33,970</u>	<u>5,539</u>
Total regular programs	<u>1,722,481</u>	<u>(256,771)</u>	<u>1,465,710</u>	<u>1,460,171</u>	<u>5,539</u>
Special education:					
Cognitive - mild:					
General supplies	800	-	800	799	1
Total cognitive - mild	<u>800</u>	<u>-</u>	<u>800</u>	<u>799</u>	<u>1</u>
Learning/language disabilities:					
Salaries of teachers	73,635	(36,753)	36,882	36,882	-
Other salaries for instruction	45,947	(13,883)	32,064	32,064	-
Total learning/language disabilities	<u>119,582</u>	<u>(50,636)</u>	<u>68,946</u>	<u>68,946</u>	<u>-</u>
Resource room/resource center:					
Salaries of teachers	675,280	(104,601)	570,679	570,679	-
General supplies	1,000	(6)	994	860	134
Total resource room/resource center	<u>676,280</u>	<u>(104,607)</u>	<u>571,673</u>	<u>571,539</u>	<u>134</u>
Autism:					
Salaries of teachers	-	92,191	92,191	92,191	-
Other salaries for instruction	-	23,350	23,350	23,350	-
Total autism	<u>-</u>	<u>115,541</u>	<u>115,541</u>	<u>115,541</u>	<u>-</u>
Total special education - instruction	<u>796,662</u>	<u>(39,702)</u>	<u>756,960</u>	<u>756,825</u>	<u>135</u>
Bilingual education:					
Salaries of teachers	856,159	(417,112)	439,047	439,047	-
Other salaries for instruction	84,648	216	84,864	84,864	-
General supplies	6,278	(8)	6,270	1,543	4,727
Textbooks	1,700	-	1,700	1,649	51
Total bilingual education	<u>948,785</u>	<u>(416,904)</u>	<u>531,881</u>	<u>527,103</u>	<u>4,778</u>
Total - instruction	<u>3,467,928</u>	<u>(713,377)</u>	<u>2,754,551</u>	<u>2,744,099</u>	<u>10,452</u>
Attendance and social work services:					
Family/parent liaison salary	43,024	(12,574)	30,450	30,450	-
Total attendance and social work services	<u>43,024</u>	<u>(12,574)</u>	<u>30,450</u>	<u>30,450</u>	<u>-</u>
Health services:					
Salaries	93,438	11,636	105,074	105,074	-
Supplies and materials	800	(26)	774	774	-
Total health services	<u>94,238</u>	<u>11,610</u>	<u>105,848</u>	<u>105,848</u>	<u>-</u>
Other support services - students-regular:					
Salaries of other professional staff	117,575	(3,536)	114,039	114,039	-
Supplies and materials	531	-	531	531	-
Total other support services - students-regular	<u>118,106</u>	<u>(3,536)</u>	<u>114,570</u>	<u>114,570</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, 2019

	<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>					
Educational media services/school library:					
Salaries	\$ 116,111	\$ (2,531)	\$ 113,580	\$ 113,580	\$ -
Other salaries for instruction	41,624	43	41,667	41,667	-
Total educational media services/school library	<u>157,735</u>	<u>(2,488)</u>	<u>155,247</u>	<u>155,247</u>	<u>-</u>
Support services - school administration:					
Salaries of principals/assistant principals	155,200	(167)	155,033	155,033	-
Salaries of secretarial and clerical assistants	113,391	3,627	117,018	117,018	-
Other salaries	2,600	(2,600)	-	-	-
Other purchased services (400-500 series)	25,863	-	25,863	25,759	104
Supplies and materials	2,000	(1,689)	311	311	-
Total support services - school administration	<u>299,054</u>	<u>(829)</u>	<u>298,225</u>	<u>298,121</u>	<u>104</u>
Security:					
Salaries	110,031	367	110,398	110,398	-
Total security	<u>110,031</u>	<u>367</u>	<u>110,398</u>	<u>110,398</u>	<u>-</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	4,265	(180)	4,085	3,558	527
Total student transportation services	<u>4,265</u>	<u>(180)</u>	<u>4,085</u>	<u>3,558</u>	<u>527</u>
Unallocated employee benefits:					
Social Security contribution	45,859	15,027	60,886	53,623	7,263
TPAF contribution - ERIP	31,585	10,667	42,252	15,961	26,291
Health benefits	891,659	39,680	931,339	931,339	-
Total unallocated employee benefits	<u>969,103</u>	<u>65,374</u>	<u>1,034,477</u>	<u>1,000,923</u>	<u>33,554</u>
Total undistributed expenditures	<u>1,795,556</u>	<u>57,744</u>	<u>1,853,300</u>	<u>1,819,115</u>	<u>34,185</u>
Total expenditures - current expense	<u>5,263,484</u>	<u>(655,633)</u>	<u>4,607,851</u>	<u>4,563,214</u>	<u>44,637</u>
Total expenditures	<u>5,263,484</u>	<u>(655,633)</u>	<u>4,607,851</u>	<u>4,563,214</u>	<u>44,637</u>
OTHER FINANCING SOURCES					
Transfers in	5,237,924	(655,633)	4,582,291	4,579,025	3,266
Total other financing sources	<u>5,237,924</u>	<u>(655,633)</u>	<u>4,582,291</u>	<u>4,579,025</u>	<u>3,266</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(25,560)	-	(25,560)	15,811	(41,371)
Fund balances, July 1	25,560	-	25,560	25,560	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 41,371</u>	<u>\$ (41,371)</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2019

	<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	\$ 172,564	\$ 49,696	\$ 222,260	\$ 222,260	\$ -
Grades 1-5	2,190,892	(282,456)	1,908,436	1,908,436	-
Grades 6-8	240,190	118,245	358,435	358,435	-
Total regular programs - instruction	<u>2,603,646</u>	<u>(114,515)</u>	<u>2,489,131</u>	<u>2,489,131</u>	<u>-</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	88,104	(35,502)	52,602	52,602	-
Other purchased services (400-500 series)	16,870	(11,899)	4,971	4,962	9
General supplies	44,290	(1,149)	43,141	25,911	17,230
Other objects	9,738	(2,421)	7,317	6,759	558
Miscellaneous expenditures	-	750	750	-	750
Total regular programs - undistributed instruction	<u>159,002</u>	<u>(50,221)</u>	<u>108,781</u>	<u>90,234</u>	<u>18,547</u>
Total regular programs	<u>2,762,648</u>	<u>(164,736)</u>	<u>2,597,912</u>	<u>2,579,365</u>	<u>18,547</u>
Special education:					
Learning/language disabilities:					
Salaries of teachers	-	104,605	104,605	104,605	-
Other salaries for instruction	-	56,046	56,046	56,046	-
Total learning/language disabilities	<u>-</u>	<u>160,651</u>	<u>160,651</u>	<u>160,651</u>	<u>-</u>
Resource room/resource center:					
Salaries of teachers	754,350	(55,526)	698,824	698,824	-
Total resource room/resource center	<u>754,350</u>	<u>(55,526)</u>	<u>698,824</u>	<u>698,824</u>	<u>-</u>
Autism:					
Salaries of teachers	448,699	105,226	553,925	553,925	-
Other salaries for instruction	235,584	7,385	242,969	242,969	-
Total autism	<u>684,283</u>	<u>112,611</u>	<u>796,894</u>	<u>796,894</u>	<u>-</u>
Total special education - instruction	<u>1,438,633</u>	<u>217,736</u>	<u>1,656,369</u>	<u>1,656,369</u>	<u>-</u>
Bilingual education:					
Salaries of teachers	-	219,765	219,765	219,765	-
Total bilingual education	<u>-</u>	<u>219,765</u>	<u>219,765</u>	<u>219,765</u>	<u>-</u>
Total - instruction	<u>4,201,281</u>	<u>272,765</u>	<u>4,474,046</u>	<u>4,455,499</u>	<u>18,547</u>
Attendance and social work services:					
Family/parent liaison salary	15,800	(6,916)	8,884	8,884	-
Supplies and materials	206	(200)	6	-	6
Total attendance and social work services	<u>16,006</u>	<u>(7,116)</u>	<u>8,890</u>	<u>8,884</u>	<u>6</u>
Health services:					
Salaries	109,898	(3,793)	106,105	106,105	-
Supplies and materials	1,500	(1,500)	-	-	-
Total health services	<u>111,398</u>	<u>(5,293)</u>	<u>106,105</u>	<u>106,105</u>	<u>-</u>
Other support services - students-regular:					
Salaries of other professional staff	62,279	(992)	61,287	61,287	-
Supplies and materials	995	(995)	-	-	-
Total other support services - students-regular	<u>63,274</u>	<u>(1,987)</u>	<u>61,287</u>	<u>61,287</u>	<u>-</u>
Educational media services/school library:					
Salaries	117,811	1,469	119,280	119,280	-
Supplies and materials	1,300	(1,300)	-	-	-
Total educational media services/school library	<u>119,111</u>	<u>169</u>	<u>119,280</u>	<u>119,280</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, 2019

	<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	\$ 296,100	\$ (667)	\$ 295,433	\$ 295,433	\$ -
Salaries of secretarial and clerical assistants	73,460	(33,806)	39,654	39,654	-
Other salaries	-	1,682	1,682	1,682	-
Other purchased services (400-500 series)	1,507	(1,500)	7	-	7
Supplies and materials	5,245	-	5,245	5,000	245
Total support services - school administration	<u>376,312</u>	<u>(34,291)</u>	<u>342,021</u>	<u>341,769</u>	<u>252</u>
Security:					
Salaries	127,951	(2,383)	125,568	125,568	-
Total security	<u>127,951</u>	<u>(2,383)</u>	<u>125,568</u>	<u>125,568</u>	<u>-</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	11,276	(5,483)	5,793	3,460	2,333
Total student transportation services	<u>11,276</u>	<u>(5,483)</u>	<u>5,793</u>	<u>3,460</u>	<u>2,333</u>
Unallocated employee benefits:					
Social Security contribution	59,232	21,935	81,167	69,605	11,562
TPAF contribution - ERIP	40,865	20,718	61,583	20,272	41,311
Health benefits	1,193,997	47,350	1,241,347	1,241,347	-
Total unallocated employee benefits	<u>1,294,094</u>	<u>90,003</u>	<u>1,384,097</u>	<u>1,331,224</u>	<u>52,873</u>
Total undistributed expenditures	<u>2,119,422</u>	<u>33,619</u>	<u>2,153,041</u>	<u>2,097,577</u>	<u>55,464</u>
Total expenditures - current expense	<u>6,320,703</u>	<u>306,384</u>	<u>6,627,087</u>	<u>6,553,076</u>	<u>74,011</u>
Total expenditures	<u>6,320,703</u>	<u>306,384</u>	<u>6,627,087</u>	<u>6,553,076</u>	<u>74,011</u>
OTHER FINANCING SOURCES					
Transfers in	6,275,764	306,384	6,582,148	6,564,839	17,309
Total other financing sources	<u>6,275,764</u>	<u>306,384</u>	<u>6,582,148</u>	<u>6,564,839</u>	<u>17,309</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(44,939)	-	(44,939)	11,763	(56,702)
Fund balances, July 1	44,939	-	44,939	44,939	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 56,702</u>	<u>\$ (56,702)</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2019

	<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	\$ 336,226	\$ (77,515)	\$ 258,711	\$ 258,711	\$ -
Grades 1-5	2,844,108	(1,418)	2,842,690	2,842,690	-
Grades 6-8	781,205	(121,017)	660,188	660,188	-
Total regular programs - instruction	<u>3,961,539</u>	<u>(199,950)</u>	<u>3,761,589</u>	<u>3,761,589</u>	<u>-</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	85,104	(66,944)	18,160	18,160	-
Other purchased services (400-500 series)	27,035	(24,018)	3,017	2,940	77
General supplies	69,326	(10,333)	58,993	53,555	5,438
Computers - instructional	15,726	(15,120)	606	-	606
Textbooks	464	-	464	301	163
Other objects	11,633	(3,129)	8,504	8,471	33
Miscellaneous expenditures	1,500	(1,500)	-	-	-
Total regular programs - undistributed instruction	<u>210,788</u>	<u>(121,044)</u>	<u>89,744</u>	<u>83,427</u>	<u>6,317</u>
Total regular programs	<u>4,172,327</u>	<u>(320,994)</u>	<u>3,851,333</u>	<u>3,845,016</u>	<u>6,317</u>
Special education:					
Cognitive - mild:					
General supplies	500	(500)	-	-	-
Total cognitive - mild	<u>500</u>	<u>(500)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Learning/language disabilities:					
Salaries of teachers	357,965	(20,350)	337,615	337,615	-
Other salaries for instruction	254,192	(100,412)	153,780	153,780	-
General supplies	649	(500)	149	-	149
Total learning/language disabilities	<u>612,806</u>	<u>(121,262)</u>	<u>491,544</u>	<u>491,395</u>	<u>149</u>
Behavioral disabilities:					
Salaries of teachers	-	170,908	170,908	170,908	-
Other salaries for instruction	38,047	52,022	90,069	90,069	-
General supplies	514	(318)	196	182	14
Total behavioral disabilities	<u>38,561</u>	<u>222,612</u>	<u>261,173</u>	<u>261,159</u>	<u>14</u>
Resource room/resource center:					
Salaries of teachers	1,446,169	(363,524)	1,082,645	1,082,645	-
Other salaries for instruction	39,047	(22,290)	16,757	16,757	-
General supplies	1,500	(1,500)	-	-	-
Total resource room/resource center	<u>1,486,716</u>	<u>(387,314)</u>	<u>1,099,402</u>	<u>1,099,402</u>	<u>-</u>
Autism:					
Salaries of teachers	487,802	35,571	523,373	523,373	-
Other salaries for instruction	373,998	127,411	501,409	501,409	-
General supplies	3,537	(3,500)	37	-	37
Total autism	<u>865,337</u>	<u>159,482</u>	<u>1,024,819</u>	<u>1,024,782</u>	<u>37</u>
Total special education - instruction	<u>3,003,920</u>	<u>(126,982)</u>	<u>2,876,938</u>	<u>2,876,738</u>	<u>200</u>
Total - instruction	<u>7,176,247</u>	<u>(447,976)</u>	<u>6,728,271</u>	<u>6,721,754</u>	<u>6,517</u>
Attendance and social work services:					
Family/parent liaison salary	38,788	2,470	41,258	41,258	-
Supplies and materials	250	(250)	-	-	-
Total attendance and social work services	<u>39,038</u>	<u>2,220</u>	<u>41,258</u>	<u>41,258</u>	<u>-</u>
Health services:					
Salaries	57,051	48,279	105,330	105,330	-
Supplies and materials	2,000	(2,000)	-	-	-
Total health services	<u>59,051</u>	<u>46,279</u>	<u>105,330</u>	<u>105,330</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, 2019

	<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	\$ 129,151	\$ (62,744)	\$ 66,407	\$ 66,407	\$ -
Supplies and materials	1,013	(999)	14	-	14
Total other support services - students-regular	<u>130,164</u>	<u>(63,743)</u>	<u>66,421</u>	<u>66,407</u>	<u>14</u>
Educational media services/school library:					
Salaries	80,662	8,428	89,090	89,090	-
Supplies and materials	2,028	(1,834)	194	166	28
Total educational media services/school library	<u>82,690</u>	<u>6,594</u>	<u>89,284</u>	<u>89,256</u>	<u>28</u>
Instruction staff training services:					
Other purchased services (400-500 series)	500	(500)	-	-	-
Supplies and materials	763	(750)	13	-	13
Total instruction staff training services	<u>1,263</u>	<u>(1,250)</u>	<u>13</u>	<u>-</u>	<u>13</u>
Support services - school administration:					
Salaries of principals/assistant principals	400,800	(25,539)	375,261	375,261	-
Salaries of secretarial and clerical assistants	143,328	(31,590)	111,738	111,738	-
Other salaries	6,390	(948)	5,442	5,442	-
Other purchased services (400-500 series)	25,320	(3,033)	22,287	16,152	6,135
Supplies and materials	2,747	(2,500)	247	-	247
Computers	7,753	(7,500)	253	-	253
Other objects	900	(900)	-	-	-
Total support services - school administration	<u>587,238</u>	<u>(72,010)</u>	<u>515,228</u>	<u>508,593</u>	<u>6,635</u>
Security:					
Salaries	246,188	(32,072)	214,116	214,116	-
General supplies	500	(500)	-	-	-
Total security	<u>246,688</u>	<u>(32,572)</u>	<u>214,116</u>	<u>214,116</u>	<u>-</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	11,978	(726)	11,252	10,364	888
Total student transportation services	<u>11,978</u>	<u>(726)</u>	<u>11,252</u>	<u>10,364</u>	<u>888</u>
Unallocated employee benefits:					
Social Security contribution	125,166	30,527	155,693	132,965	22,728
TPAF contribution - ERIP	80,810	41,804	122,614	40,727	81,887
Health benefits	1,961,357	238,209	2,199,566	2,199,566	-
Total unallocated employee benefits	<u>2,167,333</u>	<u>310,540</u>	<u>2,477,873</u>	<u>2,373,258</u>	<u>104,615</u>
Total undistributed expenditures	<u>3,325,443</u>	<u>195,332</u>	<u>3,520,775</u>	<u>3,408,582</u>	<u>112,193</u>
Total expenditures - current expense	<u>10,501,690</u>	<u>(252,644)</u>	<u>10,249,046</u>	<u>10,130,336</u>	<u>118,710</u>
Total expenditures	<u>10,501,690</u>	<u>(252,644)</u>	<u>10,249,046</u>	<u>10,130,336</u>	<u>118,710</u>
OTHER FINANCING SOURCES					
Transfers in	10,433,407	(252,644)	10,180,763	10,176,496	4,267
Total other financing sources	<u>10,433,407</u>	<u>(252,644)</u>	<u>10,180,763</u>	<u>10,176,496</u>	<u>4,267</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(68,283)	-	(68,283)	46,160	(114,443)
Fund balances, July 1	68,283	-	68,283	68,283	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 114,443</u>	<u>\$ (114,443)</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2019

	<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	\$ 294,225	\$ 93,700	\$ 387,925	\$ 387,925	\$ -
Grades 1-5	1,669,452	147,334	1,816,786	1,816,786	-
Total regular programs - instruction	<u>1,963,677</u>	<u>241,034</u>	<u>2,204,711</u>	<u>2,204,711</u>	<u>-</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	199,412	(6,240)	193,172	193,172	-
Purchased professional - educational services	4,000	(4,000)	-	-	-
Other purchased services (400-500 series)	35,925	(18,581)	17,344	16,749	595
General supplies	47,197	6,240	53,437	43,141	10,296
Computers - instructional	20,009	23,400	43,409	23,126	20,283
Textbooks	2,500	(2,500)	-	-	-
Other objects	6,605	(4,325)	2,280	2,280	-
Miscellaneous expenditures	632	(498)	134	-	134
Total regular programs - undistributed instruction	<u>316,280</u>	<u>(6,504)</u>	<u>309,776</u>	<u>278,468</u>	<u>31,308</u>
Total regular programs	<u>2,279,957</u>	<u>234,530</u>	<u>2,514,487</u>	<u>2,483,179</u>	<u>31,308</u>
Special education:					
Resource room/resource center:					
Salaries of teachers	392,417	27,371	419,788	419,788	-
Total resource room/resource center	<u>392,417</u>	<u>27,371</u>	<u>419,788</u>	<u>419,788</u>	<u>-</u>
Total special education - instruction	<u>392,417</u>	<u>27,371</u>	<u>419,788</u>	<u>419,788</u>	<u>-</u>
Bilingual education:					
Salaries of teachers	62,169	(62,169)	-	-	-
Total bilingual education	<u>62,169</u>	<u>(62,169)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	5,440	-	5,440	5,440	-
Total other instructional	<u>5,440</u>	<u>-</u>	<u>5,440</u>	<u>5,440</u>	<u>-</u>
Total - instruction	<u>2,739,983</u>	<u>199,732</u>	<u>2,939,715</u>	<u>2,908,407</u>	<u>31,308</u>
Attendance and social work services:					
Family/parent liaison salary	41,624	145	41,769	41,769	-
Total attendance and social work services	<u>41,624</u>	<u>145</u>	<u>41,769</u>	<u>41,769</u>	<u>-</u>
Health services:					
Salaries	114,411	(3,660)	110,751	110,751	-
Supplies and materials	2,000	(1,160)	840	733	107
Total health services	<u>116,411</u>	<u>(4,820)</u>	<u>111,591</u>	<u>111,484</u>	<u>107</u>
Other support services - students-regular:					
Salaries of other professional staff	117,575	(4,093)	113,482	113,482	-
Total other support services - students-regular	<u>117,575</u>	<u>(4,093)</u>	<u>113,482</u>	<u>113,482</u>	<u>-</u>
Educational media services/school library:					
Salaries	62,494	1,443	63,937	63,937	-
Total educational media services/school library	<u>62,494</u>	<u>1,443</u>	<u>63,937</u>	<u>63,937</u>	<u>-</u>
Support services - school administration:					
Salaries of principals/assistant principals	153,500	107,233	260,733	260,733	-
Salaries of secretarial and clerical assistants	101,000	698	101,698	101,698	-
Other salaries	3,170	(110)	3,060	3,060	-
Other purchased services (400-500 series)	-	300	300	300	-
Travel	316	316	632	632	-
Other objects	1,000	(1,000)	-	-	-
Total support services - school administration	<u>258,986</u>	<u>107,437</u>	<u>366,423</u>	<u>366,423</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, 2019

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>P. S. 16 Cornelia F. Bradford</u>					
Security:					
Salaries	\$ 82,016	\$ 815	\$ 82,831	\$ 82,831	\$ -
Total security	<u>82,016</u>	<u>815</u>	<u>82,831</u>	<u>82,831</u>	<u>-</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	5,315	(224)	5,091	3,555	1,536
Total student transportation services	<u>5,315</u>	<u>(224)</u>	<u>5,091</u>	<u>3,555</u>	<u>1,536</u>
Unallocated employee benefits:					
Social Security contribution	34,670	17,405	52,075	52,075	-
Health benefits	613,414	64,190	677,604	677,604	-
Total unallocated employee benefits	<u>648,084</u>	<u>81,595</u>	<u>729,679</u>	<u>729,679</u>	<u>-</u>
Total undistributed expenditures	<u>1,332,505</u>	<u>182,298</u>	<u>1,514,803</u>	<u>1,513,160</u>	<u>1,643</u>
Total expenditures - current expense	<u>4,072,488</u>	<u>382,030</u>	<u>4,454,518</u>	<u>4,421,567</u>	<u>32,951</u>
CAPITAL OUTLAY					
Equipment:					
Grades 1 - 5	4,500	(94)	4,406	-	4,406
Total equipment	<u>4,500</u>	<u>(94)</u>	<u>4,406</u>	<u>-</u>	<u>4,406</u>
Total capital outlay	<u>4,500</u>	<u>(94)</u>	<u>4,406</u>	<u>-</u>	<u>4,406</u>
Total expenditures	<u>4,076,988</u>	<u>381,936</u>	<u>4,458,924</u>	<u>4,421,567</u>	<u>37,357</u>
OTHER FINANCING SOURCES					
Transfers in	4,072,411	381,936	4,454,347	4,453,470	877
Total other financing sources	<u>4,072,411</u>	<u>381,936</u>	<u>4,454,347</u>	<u>4,453,470</u>	<u>877</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(4,577)	-	(4,577)	31,903	(36,480)
Fund balances, July 1	4,577	-	4,577	4,577	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 36,480</u>	<u>\$ (36,480)</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2019

	<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	\$ 369,672	\$ 18,276	\$ 387,948	\$ 387,948	\$ -
Grades 1-5	3,058,924	394,938	3,453,862	3,453,862	-
Grades 6-8	1,404,685	(187,936)	1,216,749	1,216,749	-
Total regular programs - instruction	<u>4,833,281</u>	<u>225,278</u>	<u>5,058,559</u>	<u>5,058,559</u>	<u>-</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	252,769	(1,460)	251,309	251,309	-
Purchased professional - educational services	10,000	(10,000)	-	-	-
Other purchased services (400-500 series)	53,580	37,103	90,683	64,720	25,963
General supplies	52,961	51,822	104,783	95,313	9,470
Computers - instructional	59,205	(59,205)	-	-	-
Textbooks	11,001	(8,158)	2,843	2,841	2
Other objects	16,171	7,394	23,565	23,173	392
Miscellaneous expenditures	875	(55)	820	-	820
Total regular programs - undistributed instruction	<u>456,562</u>	<u>17,441</u>	<u>474,003</u>	<u>437,356</u>	<u>36,647</u>
Total regular programs	<u>5,289,843</u>	<u>242,719</u>	<u>5,532,562</u>	<u>5,495,915</u>	<u>36,647</u>
Special education:					
Learning/language disabilities:					
Salaries of teachers	258,891	(31,602)	227,289	227,289	-
Other salaries for instruction	170,571	(31,374)	139,197	139,197	-
Total learning/language disabilities	<u>429,462</u>	<u>(62,976)</u>	<u>366,486</u>	<u>366,486</u>	<u>-</u>
Resource room/resource center:					
Salaries of teachers	969,336	225,430	1,194,766	1,194,766	-
Total resource room/resource center	<u>969,336</u>	<u>225,430</u>	<u>1,194,766</u>	<u>1,194,766</u>	<u>-</u>
Total special education - instruction	<u>1,398,798</u>	<u>162,454</u>	<u>1,561,252</u>	<u>1,561,252</u>	<u>-</u>
Bilingual education:					
Salaries of teachers	1,035,470	2,454	1,037,924	1,037,924	-
Total bilingual education	<u>1,035,470</u>	<u>2,454</u>	<u>1,037,924</u>	<u>1,037,924</u>	<u>-</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	-	5,560	5,560	5,560	-
Total other instructional	<u>-</u>	<u>5,560</u>	<u>5,560</u>	<u>5,560</u>	<u>-</u>
Total - instruction	<u>7,724,111</u>	<u>413,187</u>	<u>8,137,298</u>	<u>8,100,651</u>	<u>36,647</u>
Attendance and social work services:					
Family/parent liaison salary	31,600	1,026	32,626	32,626	-
Total attendance and social work services	<u>31,600</u>	<u>1,026</u>	<u>32,626</u>	<u>32,626</u>	<u>-</u>
Health services:					
Salaries	108,898	(5,618)	103,280	103,280	-
Supplies and materials	1,510	(141)	1,369	1,369	-
Total health services	<u>110,408</u>	<u>(5,759)</u>	<u>104,649</u>	<u>104,649</u>	<u>-</u>
Other support services - students-regular:					
Salaries of other professional staff	225,928	(4,443)	221,485	221,485	-
Supplies and materials	2,018	(18)	2,000	2,000	-
Total other support services - students-regular	<u>227,946</u>	<u>(4,461)</u>	<u>223,485</u>	<u>223,485</u>	<u>-</u>
Educational media services/school library:					
Salaries	117,925	(3,528)	114,397	114,397	-
Supplies and materials	25,000	-	25,000	25,000	-
Total educational media services/school library	<u>142,925</u>	<u>(3,528)</u>	<u>139,397</u>	<u>139,397</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, 2019

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
P. S. 17 Joseph H. Brensinger					
Instruction staff training services:					
Other purchased professional services - educational	\$ 10,000	\$ (800)	\$ 9,200	\$ 9,165	\$ 35
Other purchased services (400-500 series)	1,000	(1,000)	-	-	-
Total instruction staff training services	<u>11,000</u>	<u>(1,800)</u>	<u>9,200</u>	<u>9,165</u>	<u>35</u>
Support services - school administration:					
Salaries of principals/assistant principals	417,400	870	418,270	418,270	-
Salaries of secretarial and clerical assistants	229,847	(60,556)	169,291	169,291	-
Other salaries	3,500	3,280	6,780	6,780	-
Other purchased services (400-500 series)	500	(500)	-	-	-
Supplies and materials	8,000	-	8,000	8,000	-
Other objects	3,000	(1,580)	1,420	1,420	-
Total support services - school administration	<u>662,247</u>	<u>(58,486)</u>	<u>603,761</u>	<u>603,761</u>	<u>-</u>
Security:					
Salaries	197,151	7,509	204,660	204,660	-
General supplies	2,000	(449)	1,551	1,551	-
Total security	<u>199,151</u>	<u>7,060</u>	<u>206,211</u>	<u>206,211</u>	<u>-</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	10,384	(286)	10,098	6,762	3,336
Total student transportation services	<u>10,384</u>	<u>(286)</u>	<u>10,098</u>	<u>6,762</u>	<u>3,336</u>
Unallocated employee benefits:					
Social Security contribution	113,126	50,882	164,008	130,663	33,345
TPAF contribution - ERIP	112,067	65,223	177,290	56,896	120,394
Health benefits	2,307,215	16,134	2,323,349	2,323,348	1
Total unallocated employee benefits	<u>2,532,408</u>	<u>132,239</u>	<u>2,664,647</u>	<u>2,510,907</u>	<u>153,740</u>
Total undistributed expenditures	<u>3,928,069</u>	<u>66,005</u>	<u>3,994,074</u>	<u>3,836,963</u>	<u>157,111</u>
Total expenditures - current expense	<u>11,652,180</u>	<u>479,192</u>	<u>12,131,372</u>	<u>11,937,614</u>	<u>193,758</u>
CAPITAL OUTLAY					
Equipment:					
Undistributed expenditures:					
School administration	8,000	(2,195)	5,805	-	5,805
Total equipment	<u>8,000</u>	<u>(2,195)</u>	<u>5,805</u>	<u>-</u>	<u>5,805</u>
Total capital outlay	<u>8,000</u>	<u>(2,195)</u>	<u>5,805</u>	<u>-</u>	<u>5,805</u>
Total expenditures	<u>11,660,180</u>	<u>476,997</u>	<u>12,137,177</u>	<u>11,937,614</u>	<u>199,563</u>
OTHER FINANCING SOURCES					
Transfers in	11,577,553	476,997	12,054,550	12,051,632	2,918
Total other financing sources	<u>11,577,553</u>	<u>476,997</u>	<u>12,054,550</u>	<u>12,051,632</u>	<u>2,918</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(82,627)	-	(82,627)	114,018	(196,645)
Fund balances, July 1	82,627	-	82,627	82,627	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 196,645</u>	<u>\$ (196,645)</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2019

	<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	\$ 337,922	\$ 22,212	\$ 360,134	\$ 360,134	\$ -
Grades 1-5	2,405,999	(23,327)	2,382,672	2,382,672	-
Total regular programs - instruction	<u>2,743,921</u>	<u>(1,115)</u>	<u>2,742,806</u>	<u>2,742,806</u>	<u>-</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	84,904	99,698	184,602	184,602	-
Other purchased services (400-500 series)	6,000	6,499	12,499	12,499	-
General supplies	62,634	(38,112)	24,522	17,192	7,330
Computers - instructional	10,400	(207)	10,193	9,158	1,035
Textbooks	8,000	(8,000)	-	-	-
Other objects	9,000	(2,967)	6,033	5,098	935
Miscellaneous expenditures	750	(750)	-	-	-
Total regular programs - undistributed instruction	<u>181,688</u>	<u>56,161</u>	<u>237,849</u>	<u>228,549</u>	<u>9,300</u>
Total regular programs	<u>2,925,609</u>	<u>55,046</u>	<u>2,980,655</u>	<u>2,971,355</u>	<u>9,300</u>
Special education:					
Learning/language disabilities:					
Salaries of teachers	183,533	(8,244)	175,289	175,289	-
Other salaries for instruction	40,047	51,055	91,102	91,102	-
General supplies	500	-	500	500	-
Total learning/language disabilities	<u>224,080</u>	<u>42,811</u>	<u>266,891</u>	<u>266,891</u>	<u>-</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	551,150	142,115	693,265	693,265	-
Other salaries for instruction	45,297	(45,297)	-	-	-
General supplies	500	-	500	500	-
Total resource room/resource center	<u>596,947</u>	<u>96,818</u>	<u>693,765</u>	<u>693,765</u>	<u>-</u>
Total special education - instruction	<u>821,527</u>	<u>139,629</u>	<u>961,156</u>	<u>961,156</u>	<u>-</u>
Total - instruction	<u>3,747,136</u>	<u>194,675</u>	<u>3,941,811</u>	<u>3,932,511</u>	<u>9,300</u>
Attendance and social work services:					
Family/parent liaison salary	33,969	(2,828)	31,141	31,141	-
Total attendance and social work services	<u>33,969</u>	<u>(2,828)</u>	<u>31,141</u>	<u>31,141</u>	<u>-</u>
Health services:					
Salaries	110,898	(5,618)	105,280	105,280	-
Supplies and materials	2,000	(552)	1,448	550	898
Total health services	<u>112,898</u>	<u>(6,170)</u>	<u>106,728</u>	<u>105,830</u>	<u>898</u>
Other support services - students-regular:					
Salaries of other professional staff	122,461	(3,498)	118,963	118,963	-
Total other support services - students-regular	<u>122,461</u>	<u>(3,498)</u>	<u>118,963</u>	<u>118,963</u>	<u>-</u>
Educational media services/school library:					
Salaries	80,662	8,036	88,698	88,698	-
Other purchased services (400-500 series)	17,755	-	17,755	14,401	3,354
Supplies and materials	6,000	(6,000)	-	-	-
Total educational media services/school library	<u>104,417</u>	<u>2,036</u>	<u>106,453</u>	<u>103,099</u>	<u>3,354</u>
Instruction staff training services:					
Other purchased professional services - educational	5,000	(4,552)	448	-	448
Total instruction staff training services	<u>5,000</u>	<u>(4,552)</u>	<u>448</u>	<u>-</u>	<u>448</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2019

	<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	\$ 258,800	\$ (29,902)	\$ 228,898	\$ 228,898	\$ -
Salaries of secretarial and clerical assistants	130,242	(24,967)	105,275	105,275	-
Supplies and materials	2,000	(2,000)	-	-	-
Total support services - school administration	<u>391,042</u>	<u>(56,869)</u>	<u>334,173</u>	<u>334,173</u>	<u>-</u>
Security:					
Salaries	<u>180,204</u>	<u>14,228</u>	<u>194,432</u>	<u>194,432</u>	<u>-</u>
Total security	<u>180,204</u>	<u>14,228</u>	<u>194,432</u>	<u>194,432</u>	<u>-</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	<u>8,659</u>	<u>(1,558)</u>	<u>7,101</u>	<u>6,227</u>	<u>874</u>
Total student transportation services	<u>8,659</u>	<u>(1,558)</u>	<u>7,101</u>	<u>6,227</u>	<u>874</u>
Unallocated employee benefits:					
Social Security contribution	63,159	33,759	96,918	85,320	11,598
TPAF contribution - ERIP	54,242	14,859	69,101	27,410	41,691
Health benefits	1,003,266	197,358	1,200,624	1,200,624	-
Total unallocated employee benefits	<u>1,120,667</u>	<u>245,976</u>	<u>1,366,643</u>	<u>1,313,354</u>	<u>53,289</u>
Total undistributed expenditures	<u>2,079,317</u>	<u>186,765</u>	<u>2,266,082</u>	<u>2,207,219</u>	<u>58,863</u>
Total expenditures - current expense	<u>5,826,453</u>	<u>381,440</u>	<u>6,207,893</u>	<u>6,139,730</u>	<u>68,163</u>
Total expenditures	<u>5,826,453</u>	<u>381,440</u>	<u>6,207,893</u>	<u>6,139,730</u>	<u>68,163</u>
OTHER FINANCING SOURCES					
Transfers in	<u>5,783,333</u>	<u>381,440</u>	<u>6,164,773</u>	<u>6,158,290</u>	<u>6,483</u>
Total other financing sources	<u>5,783,333</u>	<u>381,440</u>	<u>6,164,773</u>	<u>6,158,290</u>	<u>6,483</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(43,120)	-	(43,120)	18,560	(61,680)
Fund balances, July 1	43,120	-	43,120	43,120	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 61,680</u>	<u>\$ (61,680)</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2019

	<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	\$ 291,182	\$ 11,661	\$ 302,843	\$ 302,843	\$ -
Grades 1-5	2,233,262	(211,387)	2,021,875	2,021,874	1
Total regular programs - instruction	<u>2,524,444</u>	<u>(199,726)</u>	<u>2,324,718</u>	<u>2,324,717</u>	<u>1</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	85,576	(14,574)	71,002	71,002	-
Purchased professional - educational services	20,000	20,000	40,000	40,000	-
Other purchased services (400-500 series)	8,000	(3,540)	4,460	4,460	-
General supplies	49,316	(25,251)	24,065	23,678	387
Computers - instructional	821	-	821	275	546
Other objects	11,000	(4,911)	6,089	3,876	2,213
Miscellaneous expenditures	750	-	750	-	750
Total regular programs - undistributed instruction	<u>175,463</u>	<u>(28,276)</u>	<u>147,187</u>	<u>143,291</u>	<u>3,896</u>
Total regular programs	<u>2,699,907</u>	<u>(228,002)</u>	<u>2,471,905</u>	<u>2,468,008</u>	<u>3,897</u>
Special education:					
Cognitive - mild:					
Salaries of teachers	107,703	(1,598)	106,105	106,105	-
Other salaries for instruction	87,849	2,893	90,742	90,742	-
General supplies	500	(360)	140	-	140
Total cognitive - mild	<u>196,052</u>	<u>935</u>	<u>196,987</u>	<u>196,847</u>	<u>140</u>
Learning/language disabilities:					
Salaries of teachers	234,128	(36,103)	198,025	198,025	-
Other salaries for instruction	83,344	2,870	86,214	86,214	-
General supplies	4,500	(985)	3,515	867	2,648
Total learning/language disabilities	<u>321,972</u>	<u>(34,218)</u>	<u>287,754</u>	<u>285,106</u>	<u>2,648</u>
Resource room/resource center:					
Salaries of teachers	1,038,685	(114,094)	924,591	914,444	10,147
Other salaries for instruction	195,297	(37,392)	157,905	157,863	42
Total resource room/resource center	<u>1,233,982</u>	<u>(151,486)</u>	<u>1,082,496</u>	<u>1,072,307</u>	<u>10,189</u>
Autism:					
Salaries of teachers	558,439	31,374	589,813	589,813	-
Other salaries for instruction	85,104	42,736	127,840	127,840	-
General supplies	8,800	(1,866)	6,934	3,406	3,528
Total autism	<u>652,343</u>	<u>72,244</u>	<u>724,587</u>	<u>721,059</u>	<u>3,528</u>
Total special education - instruction	<u>2,404,349</u>	<u>(112,525)</u>	<u>2,291,824</u>	<u>2,275,319</u>	<u>16,505</u>
Total - instruction	<u>5,104,256</u>	<u>(340,527)</u>	<u>4,763,729</u>	<u>4,743,327</u>	<u>20,402</u>
Attendance and social work services:					
Family/parent liaison salary	41,624	(674)	40,950	40,950	-
Total attendance and social work services	<u>41,624</u>	<u>(674)</u>	<u>40,950</u>	<u>40,950</u>	<u>-</u>
Health services:					
Salaries	112,598	(3,211)	109,387	109,387	-
Supplies and materials	1,500	(6)	1,494	1,429	65
Total health services	<u>114,098</u>	<u>(3,217)</u>	<u>110,881</u>	<u>110,816</u>	<u>65</u>
Other support services - students-regular:					
Salaries of other professional staff	109,867	(109,867)	-	-	-
Total other support services - students-regular	<u>109,867</u>	<u>(109,867)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Educational media services/school library:					
Salaries	113,411	(3,410)	110,001	110,000	1
Total educational media services/school library	<u>113,411</u>	<u>(3,410)</u>	<u>110,001</u>	<u>110,000</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, 2019

	<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>					
Instruction staff training services:					
Other purchased professional services - educational	\$ 34,560	\$ -	\$ 34,560	\$ 34,175	\$ 385
Total instruction staff training services	<u>34,560</u>	<u>-</u>	<u>34,560</u>	<u>34,175</u>	<u>385</u>
Support services - school administration:					
Salaries of principals/assistant principals	253,600	922	254,522	254,522	-
Salaries of secretarial and clerical assistants	123,233	(20,679)	102,554	102,554	-
Other purchased services (400-500 series)	15,875	(3,729)	12,146	10,952	1,194
Total support services - school administration	<u>392,708</u>	<u>(23,486)</u>	<u>369,222</u>	<u>368,028</u>	<u>1,194</u>
Security:					
Salaries	165,432	424	165,856	163,173	2,683
Total security	<u>165,432</u>	<u>424</u>	<u>165,856</u>	<u>163,173</u>	<u>2,683</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	9,000	-	9,000	2,616	6,384
Total student transportation services	<u>9,000</u>	<u>-</u>	<u>9,000</u>	<u>2,616</u>	<u>6,384</u>
Unallocated employee benefits:					
Social Security contribution	89,462	33,230	122,692	105,703	16,989
TPAF contribution - ERIP	62,932	29,998	92,930	31,856	61,074
Health benefits	1,552,770	127,381	1,680,151	1,680,151	-
Total unallocated employee benefits	<u>1,705,164</u>	<u>190,609</u>	<u>1,895,773</u>	<u>1,817,710</u>	<u>78,063</u>
Total undistributed expenditures	<u>2,685,864</u>	<u>50,379</u>	<u>2,736,243</u>	<u>2,647,468</u>	<u>88,775</u>
Total expenditures - current expense	<u>7,790,120</u>	<u>(290,148)</u>	<u>7,499,972</u>	<u>7,390,795</u>	<u>109,177</u>
CAPITAL OUTLAY					
Equipment:					
Grades 1 - 5	5,000	-	5,000	-	5,000
Total equipment	<u>5,000</u>	<u>-</u>	<u>5,000</u>	<u>-</u>	<u>5,000</u>
Total capital outlay	<u>5,000</u>	<u>-</u>	<u>5,000</u>	<u>-</u>	<u>5,000</u>
Total expenditures	<u>7,795,120</u>	<u>(290,148)</u>	<u>7,504,972</u>	<u>7,390,795</u>	<u>114,177</u>
OTHER FINANCING SOURCES					
Transfers in	7,745,802	(290,148)	7,455,654	7,427,798	27,856
Total other financing sources	<u>7,745,802</u>	<u>(290,148)</u>	<u>7,455,654</u>	<u>7,427,798</u>	<u>27,856</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(49,318)	-	(49,318)	37,003	(86,321)
Fund balances, July 1	49,318	-	49,318	49,318	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 86,321</u>	<u>\$ (86,321)</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2019

	<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	\$ 632,443	\$ (61,769)	\$ 570,674	\$ 570,674	\$ -
Grades 1-5	3,692,377	18,502	3,710,879	3,709,919	960
Grades 6-8	1,571,813	(106,728)	1,465,085	1,464,216	869
Total regular programs - instruction	<u>5,896,633</u>	<u>(149,995)</u>	<u>5,746,638</u>	<u>5,744,809</u>	<u>1,829</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	256,846	2,899	259,745	259,445	300
Purchased professional - educational services	10,000	(10,000)	-	-	-
Other purchased services (400-500 series)	26,007	(21,833)	4,174	4,155	19
General supplies	127,302	(35,456)	91,846	86,217	5,629
Computers - instructional	15,000	5,703	20,703	15,000	5,703
Other objects	-	22,500	22,500	14,418	8,082
Miscellaneous expenditures	875	-	875	-	875
Total regular programs - undistributed instruction	<u>436,030</u>	<u>(36,187)</u>	<u>399,843</u>	<u>379,235</u>	<u>20,608</u>
Total regular programs	<u>6,332,663</u>	<u>(186,182)</u>	<u>6,146,481</u>	<u>6,124,044</u>	<u>22,437</u>
Special education:					
Cognitive - moderate:					
General supplies	21	-	21	-	21
Total cognitive - moderate	<u>21</u>	<u>-</u>	<u>21</u>	<u>-</u>	<u>21</u>
Learning/language disabilities:					
Salaries of teachers	394,367	(48,134)	346,233	346,233	-
Other salaries for instruction	80,599	55,673	136,272	136,272	-
Total learning/language disabilities	<u>474,966</u>	<u>7,539</u>	<u>482,505</u>	<u>482,505</u>	<u>-</u>
Resource room/resource center:					
Salaries of teachers	1,285,406	(175,469)	1,109,937	1,109,937	-
Other salaries for instruction	160,608	(63,360)	97,248	97,248	-
General supplies	4	-	4	-	4
Total resource room/resource center	<u>1,446,018</u>	<u>(238,829)</u>	<u>1,207,189</u>	<u>1,207,185</u>	<u>4</u>
Total special education - instruction	<u>1,921,005</u>	<u>(231,290)</u>	<u>1,689,715</u>	<u>1,689,690</u>	<u>25</u>
Bilingual education:					
Salaries of teachers	1,437,525	(84,669)	1,352,856	1,352,856	-
Other salaries for instruction	154,249	12,349	166,598	160,038	6,560
General supplies	3,507	(3,501)	6	-	6
Total bilingual education	<u>1,595,281</u>	<u>(75,821)</u>	<u>1,519,460</u>	<u>1,512,894</u>	<u>6,566</u>
Total - instruction	<u>9,848,949</u>	<u>(493,293)</u>	<u>9,355,656</u>	<u>9,326,628</u>	<u>29,028</u>
Attendance and social work services:					
Family/parent liaison salary	71,240	4,365	75,605	75,605	-
Total attendance and social work services	<u>71,240</u>	<u>4,365</u>	<u>75,605</u>	<u>75,605</u>	<u>-</u>
Health services:					
Salaries	222,809	(16,114)	206,695	206,635	60
Total health services	<u>222,809</u>	<u>(16,114)</u>	<u>206,695</u>	<u>206,635</u>	<u>60</u>
Other support services - students-regular:					
Salaries of other professional staff	314,834	(119,223)	195,611	195,611	-
Total other support services - students-regular	<u>314,834</u>	<u>(119,223)</u>	<u>195,611</u>	<u>195,611</u>	<u>-</u>
Educational media services/school library:					
Salaries	62,817	6,013	68,830	68,830	-
Other salaries for instruction	42,552	(12,803)	29,749	29,749	-
Computers	5,000	(3)	4,997	3,557	1,440
Total educational media services/school library	<u>110,369</u>	<u>(6,793)</u>	<u>103,576</u>	<u>102,136</u>	<u>1,440</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2019

	<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	\$ 437,800	\$ (40,994)	\$ 396,806	\$ 392,006	\$ 4,800
Salaries of secretarial and clerical assistants	246,346	8,965	255,311	237,957	17,354
Other salaries	4,000	(1,000)	3,000	-	3,000
Other purchased services (400-500 series)	57,255	(11,104)	46,151	28,716	17,435
Supplies and materials	12,320	(2,382)	9,938	8,323	1,615
Total support services - school administration	<u>757,721</u>	<u>(46,515)</u>	<u>711,206</u>	<u>667,002</u>	<u>44,204</u>
Security:					
Salaries	259,278	(2,371)	256,907	256,907	-
General supplies	5,000	-	5,000	-	5,000
Total security	<u>264,278</u>	<u>(2,371)</u>	<u>261,907</u>	<u>256,907</u>	<u>5,000</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	18,630	-	18,630	8,248	10,382
Total student transportation services	<u>18,630</u>	<u>-</u>	<u>18,630</u>	<u>8,248</u>	<u>10,382</u>
Unallocated employee benefits:					
Social Security contribution	143,992	38,345	182,337	160,936	21,401
TPAF contribution - ERIP	117,337	46,741	164,078	58,750	105,328
Health benefits	2,648,892	235,759	2,884,651	2,869,465	15,186
Total unallocated employee benefits	<u>2,910,221</u>	<u>320,845</u>	<u>3,231,066</u>	<u>3,089,151</u>	<u>141,915</u>
Total undistributed expenditures	<u>4,670,102</u>	<u>134,194</u>	<u>4,804,296</u>	<u>4,601,295</u>	<u>203,001</u>
Total expenditures - current expense	<u>14,519,051</u>	<u>(359,099)</u>	<u>14,159,952</u>	<u>13,927,923</u>	<u>232,029</u>
Total expenditures	<u>14,519,051</u>	<u>(359,099)</u>	<u>14,159,952</u>	<u>13,927,923</u>	<u>232,029</u>
OTHER FINANCING SOURCES					
Transfers in	14,436,179	(359,099)	14,077,080	13,923,350	153,730
Total other financing sources	<u>14,436,179</u>	<u>(359,099)</u>	<u>14,077,080</u>	<u>13,923,350</u>	<u>153,730</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(82,872)	-	(82,872)	(4,573)	(78,299)
Fund balances, July 1	82,872	-	82,872	82,872	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 78,299</u>	<u>\$ (78,299)</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2019

	<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	\$ 340,718	\$ (65,257)	\$ 275,461	\$ 275,461	\$ -
Grades 1-5	2,226,127	(54,661)	2,171,466	2,171,466	-
Grades 6-8	1,049,019	73,676	1,122,695	1,122,695	-
Total regular programs - instruction	<u>3,615,864</u>	<u>(46,242)</u>	<u>3,569,622</u>	<u>3,569,622</u>	<u>-</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	42,274	(11,767)	30,507	30,507	-
Other purchased services (400-500 series)	30,740	-	30,740	29,240	1,500
General supplies	44,617	-	44,617	43,781	836
Computers - instructional	11,660	-	11,660	11,610	50
Other objects	8,500	(49)	8,451	8,451	-
Miscellaneous expenditures	750	-	750	-	750
Total regular programs - undistributed instruction	<u>138,541</u>	<u>(11,816)</u>	<u>126,725</u>	<u>123,589</u>	<u>3,136</u>
Total regular programs	<u>3,754,405</u>	<u>(58,058)</u>	<u>3,696,347</u>	<u>3,693,211</u>	<u>3,136</u>
Special education:					
Learning/language disabilities:					
Salaries of teachers	114,411	38,505	152,916	152,916	-
Other salaries for instruction	86,744	3,255	89,999	89,999	-
Total learning/language disabilities	<u>201,155</u>	<u>41,760</u>	<u>242,915</u>	<u>242,915</u>	<u>-</u>
Multiple disabilities:					
General supplies	2,000	-	2,000	2,000	-
Total multiple disabilities	<u>2,000</u>	<u>-</u>	<u>2,000</u>	<u>2,000</u>	<u>-</u>
Resource room/resource center:					
Salaries of teachers	1,064,943	(17,980)	1,046,963	1,046,963	-
Other salaries for instruction	46,697	67	46,764	46,764	-
General supplies	3,271	-	3,271	2,000	1,271
Total resource room/resource center	<u>1,114,911</u>	<u>(17,913)</u>	<u>1,096,998</u>	<u>1,095,727</u>	<u>1,271</u>
Total special education - instruction	<u>1,318,066</u>	<u>23,847</u>	<u>1,341,913</u>	<u>1,340,642</u>	<u>1,271</u>
Bilingual education:					
Salaries of teachers	319,066	12,143	331,209	331,209	-
General supplies	3,600	-	3,600	1,919	1,681
Total bilingual education	<u>322,666</u>	<u>12,143</u>	<u>334,809</u>	<u>333,128</u>	<u>1,681</u>
Total - instruction	<u>5,395,137</u>	<u>(22,068)</u>	<u>5,373,069</u>	<u>5,366,981</u>	<u>6,088</u>
Attendance and social work services:					
Family/parent liaison salary	41,624	145	41,769	41,769	-
Total attendance and social work services	<u>41,624</u>	<u>145</u>	<u>41,769</u>	<u>41,769</u>	<u>-</u>
Health services:					
Salaries	109,898	(5,618)	104,280	104,280	-
Supplies and materials	3,545	-	3,545	2,970	575
Total health services	<u>113,443</u>	<u>(5,618)</u>	<u>107,825</u>	<u>107,250</u>	<u>575</u>
Other support services - students-regular:					
Salaries of other professional staff	142,526	(82,198)	60,328	60,328	-
Supplies and materials	500	-	500	500	-
Total other support services - students-regular	<u>143,026</u>	<u>(82,198)</u>	<u>60,828</u>	<u>60,828</u>	<u>-</u>
Educational media services/school library:					
Salaries	113,411	(3,410)	110,001	110,001	-
Other salaries for instruction	41,624	(16,900)	24,724	24,724	-
Supplies and materials	2,700	-	2,700	2,700	-
Total educational media services/school library	<u>157,735</u>	<u>(20,310)</u>	<u>137,425</u>	<u>137,425</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, 2019

	<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>					
Support services - school administration:					
Salaries of principals/assistant principals	\$ 359,900	\$ (99,850)	\$ 260,050	\$ 260,050	\$ -
Salaries of secretarial and clerical assistants	163,248	11,801	175,049	175,049	-
Other salaries	3,000	580	3,580	3,580	-
Other purchased services (400-500 series)	58,725	(912)	57,813	46,330	11,483
Supplies and materials	16,677	-	16,677	16,527	150
Other objects	1,000	(1)	999	999	-
Total support services - school administration	<u>602,550</u>	<u>(88,382)</u>	<u>514,168</u>	<u>502,535</u>	<u>11,633</u>
Security:					
Salaries	203,594	(8,865)	194,729	194,729	-
Total security	<u>203,594</u>	<u>(8,865)</u>	<u>194,729</u>	<u>194,729</u>	<u>-</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	15,659	(8,680)	6,979	5,239	1,740
Total student transportation services	<u>15,659</u>	<u>(8,680)</u>	<u>6,979</u>	<u>5,239</u>	<u>1,740</u>
Unallocated employee benefits:					
Social Security contribution	80,691	26,693	107,384	92,400	14,984
TPAF contribution - ERIP	82,933	12,630	95,563	41,651	53,912
Health benefits	1,720,957	72,714	1,793,671	1,793,671	-
Total unallocated employee benefits	<u>1,884,581</u>	<u>112,037</u>	<u>1,996,618</u>	<u>1,927,722</u>	<u>68,896</u>
Total undistributed expenditures	<u>3,162,212</u>	<u>(101,871)</u>	<u>3,060,341</u>	<u>2,977,497</u>	<u>82,844</u>
Total expenditures - current expense	<u>8,557,349</u>	<u>(123,939)</u>	<u>8,433,410</u>	<u>8,344,478</u>	<u>88,932</u>
Total expenditures	<u>8,557,349</u>	<u>(123,939)</u>	<u>8,433,410</u>	<u>8,344,478</u>	<u>88,932</u>
OTHER FINANCING SOURCES					
Transfers in	8,488,532	(123,939)	8,364,593	8,355,138	9,455
Total other financing sources	<u>8,488,532</u>	<u>(123,939)</u>	<u>8,364,593</u>	<u>8,355,138</u>	<u>9,455</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(68,817)	-	(68,817)	10,660	(79,477)
Fund balances, July 1	68,817	-	68,817	68,817	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 79,477</u>	<u>\$ (79,477)</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2019

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
P. S. 25 Nicolaus Copernicus					
EXPENDITURES -					
CURRENT EXPENSE					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 604,276	\$ (113,924)	\$ 490,352	\$ 490,352	\$ -
Grades 1-5	2,937,525	(120,638)	2,816,887	2,795,590	21,297
Total regular programs - instruction	<u>3,541,801</u>	<u>(234,562)</u>	<u>3,307,239</u>	<u>3,285,942</u>	<u>21,297</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	40,047	21,122	61,169	61,169	-
Purchased professional - technical services	10,300	(573)	9,727	-	9,727
Other purchased services (400-500 series)	150	160	310	310	-
General supplies	51,859	(3,252)	48,607	23,754	24,853
Computers - instructional	1,928	-	1,928	1,443	485
Other objects	10,000	-	10,000	5,648	4,352
Miscellaneous expenditures	750	-	750	-	750
Total regular programs - undistributed instruction	<u>115,034</u>	<u>17,457</u>	<u>132,491</u>	<u>92,324</u>	<u>40,167</u>
Total regular programs	<u>3,656,835</u>	<u>(217,105)</u>	<u>3,439,730</u>	<u>3,378,266</u>	<u>61,464</u>
Special education:					
Learning/language disabilities:					
Salaries of teachers	97,952	(11,508)	86,444	86,444	-
Other salaries for instruction	45,297	425	45,722	45,717	5
Total learning/language disabilities	<u>143,249</u>	<u>(11,083)</u>	<u>132,166</u>	<u>132,161</u>	<u>5</u>
Behavioral disabilities:					
Salaries of teachers	74,635	16,192	90,827	90,093	734
Other salaries for instruction	45,947	(100)	45,847	45,847	-
Total behavioral disabilities	<u>120,582</u>	<u>16,092</u>	<u>136,674</u>	<u>135,940</u>	<u>734</u>
Resource room/resource center:					
Salaries of teachers	874,995	(62,924)	812,071	811,049	1,022
Other salaries for instruction	77,559	(32,828)	44,731	44,169	562
Total resource room/resource center	<u>952,554</u>	<u>(95,752)</u>	<u>856,802</u>	<u>855,218</u>	<u>1,584</u>
Autism:					
Salaries of teachers	114,634	(56,133)	58,501	56,957	1,544
Other salaries for instruction	43,579	1,370	44,949	44,949	-
Total autism	<u>158,213</u>	<u>(54,763)</u>	<u>103,450</u>	<u>101,906</u>	<u>1,544</u>
Total special education - instruction	<u>1,374,598</u>	<u>(145,506)</u>	<u>1,229,092</u>	<u>1,225,225</u>	<u>3,867</u>
Bilingual education:					
Salaries of teachers	307,804	(47,990)	259,814	259,814	-
Other salaries for instruction	41,624	145	41,769	41,769	-
Total bilingual education	<u>349,428</u>	<u>(47,845)</u>	<u>301,583</u>	<u>301,583</u>	<u>-</u>
Total - instruction	<u>5,380,861</u>	<u>(410,456)</u>	<u>4,970,405</u>	<u>4,905,074</u>	<u>65,331</u>
Attendance and social work services:					
Family/parent liaison salary	41,624	(633)	40,991	40,991	-
Total attendance and social work services	<u>41,624</u>	<u>(633)</u>	<u>40,991</u>	<u>40,991</u>	<u>-</u>
Health services:					
Salaries	59,304	18,646	77,950	77,950	-
Supplies and materials	500	(104)	396	396	-
Total health services	<u>59,804</u>	<u>18,542</u>	<u>78,346</u>	<u>78,346</u>	<u>-</u>
Other support services - students-regular:					
Salaries of other professional staff	87,168	10,019	97,187	97,187	-
Other purchased services (400-500 series)	500	(500)	-	-	-
Supplies and materials	1,015	(1,000)	15	-	15
Total other support services - students-regular	<u>88,683</u>	<u>8,519</u>	<u>97,202</u>	<u>97,187</u>	<u>15</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2019

	<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>					
Educational media services/school library:					
Salaries	\$ 62,169	\$ 372	\$ 62,541	\$ 62,541	\$ -
Total educational media services/school library	<u>62,169</u>	<u>372</u>	<u>62,541</u>	<u>62,541</u>	<u>-</u>
Instruction staff training services:					
Other purchased professional services - educational	15,000	(15,000)	-	-	-
Supplies and materials	1,400	(1,100)	300	-	300
Total instruction staff training services	<u>16,400</u>	<u>(16,100)</u>	<u>300</u>	<u>-</u>	<u>300</u>
Support services - school administration:					
Salaries of principals/assistant principals	272,800	(18,800)	254,000	253,400	600
Salaries of secretarial and clerical assistants	165,768	(5)	165,763	165,243	520
Other salaries	2,700	-	2,700	2,040	660
Other purchased services (400-500 series)	31,030	18,059	49,089	45,946	3,143
Supplies and materials	3,841	(3,800)	41	-	41
Computers	10,313	(8,688)	1,625	275	1,350
Other objects	500	(240)	260	-	260
Total support services - school administration	<u>486,952</u>	<u>(13,474)</u>	<u>473,478</u>	<u>466,904</u>	<u>6,574</u>
Security:					
Salaries	130,712	(2,395)	128,317	126,181	2,136
Total security	<u>130,712</u>	<u>(2,395)</u>	<u>128,317</u>	<u>126,181</u>	<u>2,136</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	9,000	-	9,000	5,790	3,210
Total student transportation services	<u>9,000</u>	<u>-</u>	<u>9,000</u>	<u>5,790</u>	<u>3,210</u>
Unallocated employee benefits:					
Social Security contribution	71,443	21,064	92,507	75,097	17,410
TPAF contribution - ERIP	57,750	34,033	91,783	28,880	62,903
Health benefits	1,352,737	100,967	1,453,704	1,453,704	-
Total unallocated employee benefits	<u>1,481,930</u>	<u>156,064</u>	<u>1,637,994</u>	<u>1,557,681</u>	<u>80,313</u>
Total undistributed expenditures	<u>2,377,274</u>	<u>150,895</u>	<u>2,528,169</u>	<u>2,435,621</u>	<u>92,548</u>
Total expenditures - current expense	<u>7,758,135</u>	<u>(259,561)</u>	<u>7,498,574</u>	<u>7,340,695</u>	<u>157,879</u>
Total expenditures	<u>7,758,135</u>	<u>(259,561)</u>	<u>7,498,574</u>	<u>7,340,695</u>	<u>157,879</u>
OTHER FINANCING SOURCES					
Transfers in	7,715,883	(259,561)	7,456,322	7,391,829	64,493
Total other financing sources	<u>7,715,883</u>	<u>(259,561)</u>	<u>7,456,322</u>	<u>7,391,829</u>	<u>64,493</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(42,252)	-	(42,252)	51,134	(93,386)
Fund balances, July 1	42,252	-	42,252	42,252	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 93,386</u>	<u>\$ (93,386)</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2019

	<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	\$ 204,655	\$ 45,153	\$ 249,808	\$ 249,808	\$ -
Grades 1-5	993,953	244,736	1,238,689	1,238,689	-
Total regular programs - instruction	<u>1,198,608</u>	<u>289,889</u>	<u>1,488,497</u>	<u>1,488,497</u>	<u>-</u>
Regular programs - undistributed instruction:					
Purchased professional - educational services	1,000	1,300	2,300	2,300	-
Other purchased services (400-500 series)	2,813	3,848	6,661	4,124	2,537
General supplies	11,778	295	12,073	11,553	520
Computers - instructional	3,000	(982)	2,018	2,018	-
Textbooks	3,600	326	3,926	3,834	92
Other objects	4,771	(2,149)	2,622	1,563	1,059
Miscellaneous expenditures	750	-	750	-	750
Total regular programs - undistributed instruction	<u>27,712</u>	<u>2,638</u>	<u>30,350</u>	<u>25,392</u>	<u>4,958</u>
Total regular programs	<u>1,226,320</u>	<u>292,527</u>	<u>1,518,847</u>	<u>1,513,889</u>	<u>4,958</u>
Special education:					
Cognitive - moderate:					
General supplies	918	-	918	859	59
Other objects	720	-	720	720	-
Total cognitive - moderate	<u>1,638</u>	<u>-</u>	<u>1,638</u>	<u>1,579</u>	<u>59</u>
Resource room/resource center:					
Salaries of teachers	703,793	(9,544)	694,249	694,249	-
General supplies	3	-	3	-	3
Total resource room/resource center	<u>703,796</u>	<u>(9,544)</u>	<u>694,252</u>	<u>694,249</u>	<u>3</u>
Autism:					
Salaries of teachers	557,396	(127,712)	429,684	429,684	-
Other salaries for instruction	426,095	(9,896)	416,199	416,199	-
General supplies	1,800	-	1,800	1,762	38
Computers	980	(101)	879	851	28
Total autism	<u>986,271</u>	<u>(137,709)</u>	<u>848,562</u>	<u>848,496</u>	<u>66</u>
Total special education - instruction	<u>1,691,705</u>	<u>(147,253)</u>	<u>1,544,452</u>	<u>1,544,324</u>	<u>128</u>
Bilingual education:					
Salaries of teachers	214,876	8,047	222,923	222,923	-
General supplies	600	-	600	585	15
Total bilingual education	<u>215,476</u>	<u>8,047</u>	<u>223,523</u>	<u>223,508</u>	<u>15</u>
Total - instruction	<u>3,133,501</u>	<u>153,321</u>	<u>3,286,822</u>	<u>3,281,721</u>	<u>5,101</u>
Attendance and social work services:					
Supplies and materials	500	(500)	-	-	-
Total attendance and social work services	<u>500</u>	<u>(500)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Health services:					
Salaries	105,703	(99)	105,604	105,604	-
Supplies and materials	1,000	200	1,200	1,200	-
Total health services	<u>106,703</u>	<u>101</u>	<u>106,804</u>	<u>106,804</u>	<u>-</u>
Other support services - students-regular:					
Salaries of other professional staff	113,248	(3,196)	110,052	110,052	-
Total other support services - students-regular	<u>113,248</u>	<u>(3,196)</u>	<u>110,052</u>	<u>110,052</u>	<u>-</u>
Educational media services/school library:					
Salaries	123,325	(3,699)	119,626	119,626	-
Supplies and materials	8,629	(4,342)	4,287	4,163	124
Total educational media services/school library	<u>131,954</u>	<u>(8,041)</u>	<u>123,913</u>	<u>123,789</u>	<u>124</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2019

	<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>					
Support services - school administration:					
Salaries of principals/assistant principals	\$ 157,700	\$ (407)	\$ 157,293	\$ 157,293	\$ -
Salaries of secretarial and clerical assistants	100,022	(15,843)	84,179	84,178	1
Other salaries	3,000	(120)	2,880	2,880	-
Supplies and materials	2,831	114	2,945	2,841	104
Total support services - school administration	<u>263,553</u>	<u>(16,256)</u>	<u>247,297</u>	<u>247,192</u>	<u>105</u>
Security:					
Salaries	110,731	6,494	117,225	112,206	5,019
Total security	<u>110,731</u>	<u>6,494</u>	<u>117,225</u>	<u>112,206</u>	<u>5,019</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	2,000	-	2,000	2,000	-
Total student transportation services	<u>2,000</u>	<u>-</u>	<u>2,000</u>	<u>2,000</u>	<u>-</u>
Unallocated employee benefits:					
Social Security contribution	56,503	13,928	70,431	64,766	5,665
TPAF contribution - ERIP	13,524	13,624	27,148	6,782	20,366
Health benefits	849,709	154,073	1,003,782	1,003,782	-
Total unallocated employee benefits	<u>919,736</u>	<u>181,625</u>	<u>1,101,361</u>	<u>1,075,330</u>	<u>26,031</u>
Total undistributed expenditures	<u>1,648,425</u>	<u>160,227</u>	<u>1,808,652</u>	<u>1,777,373</u>	<u>31,279</u>
Total expenditures - current expense	<u>4,781,926</u>	<u>313,548</u>	<u>5,095,474</u>	<u>5,059,094</u>	<u>36,380</u>
Total expenditures	<u>4,781,926</u>	<u>313,548</u>	<u>5,095,474</u>	<u>5,059,094</u>	<u>36,380</u>
OTHER FINANCING SOURCES					
Transfers in	4,770,857	313,548	5,084,405	5,077,253	7,152
Total other financing sources	<u>4,770,857</u>	<u>313,548</u>	<u>5,084,405</u>	<u>5,077,253</u>	<u>7,152</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(11,069)	-	(11,069)	18,159	(29,228)
Fund balances, July 1	11,069	-	11,069	11,069	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 29,228</u>	<u>\$ (29,228)</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2019

	<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>					
EXPENDITURES -					
CURRENT EXPENSE					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 476,965	\$ (58,844)	\$ 418,121	\$ 418,121	\$ -
Grades 1-5	3,715,409	(456,609)	3,258,800	3,258,800	-
Grades 6-8	1,242,101	36,611	1,278,712	1,278,712	-
Total regular programs - instruction	<u>5,434,475</u>	<u>(478,842)</u>	<u>4,955,633</u>	<u>4,955,633</u>	<u>-</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	175,153	(58,942)	116,211	116,211	-
Other purchased services (400-500 series)	11,310	13,989	25,299	23,816	1,483
General supplies	135,484	(23,975)	111,509	97,388	14,121
Other objects	15,271	1,386	16,657	15,865	792
Miscellaneous expenditures	875	-	875	-	875
Total regular programs - undistributed instruction	<u>338,093</u>	<u>(67,542)</u>	<u>270,551</u>	<u>253,280</u>	<u>17,271</u>
Total regular programs	<u>5,772,568</u>	<u>(546,384)</u>	<u>5,226,184</u>	<u>5,208,913</u>	<u>17,271</u>
Special education:					
Learning/language disabilities:					
Salaries of teachers	77,148	8,359	85,507	85,506	1
Other salaries for instruction	-	23,203	23,203	23,203	-
Total learning/language disabilities	<u>77,148</u>	<u>31,562</u>	<u>108,710</u>	<u>108,709</u>	<u>1</u>
Auditory impairments:					
Salaries of teachers	153,742	19,190	172,932	172,932	-
Total Auditory Impairments	<u>153,742</u>	<u>19,190</u>	<u>172,932</u>	<u>172,932</u>	<u>-</u>
Resource room/resource center:					
Salaries of teachers	1,003,052	(49,327)	953,725	953,725	-
Total resource room/resource center	<u>1,003,052</u>	<u>(49,327)</u>	<u>953,725</u>	<u>953,725</u>	<u>-</u>
Autism:					
Salaries of teachers	59,116	(56,259)	2,857	2,857	-
Other salaries for instruction	82,396	(40,411)	41,985	41,985	-
Total autism	<u>141,512</u>	<u>(96,670)</u>	<u>44,842</u>	<u>44,842</u>	<u>-</u>
Total special education - instruction	<u>1,375,454</u>	<u>(95,245)</u>	<u>1,280,209</u>	<u>1,280,208</u>	<u>1</u>
Bilingual education:					
Salaries of teachers	345,493	(53,219)	292,274	292,274	-
Total bilingual education	<u>345,493</u>	<u>(53,219)</u>	<u>292,274</u>	<u>292,274</u>	<u>-</u>
Total - instruction	<u>7,493,515</u>	<u>(694,848)</u>	<u>6,798,667</u>	<u>6,781,395</u>	<u>17,272</u>
Attendance and social work services:					
Family/parent liaison salary	31,334	581	31,915	31,915	-
Total attendance and social work services	<u>31,334</u>	<u>581</u>	<u>31,915</u>	<u>31,915</u>	<u>-</u>
Health services:					
Salaries	108,898	(3,294)	105,604	105,604	-
Supplies and materials	1,000	(15)	985	985	-
Total health services	<u>109,898</u>	<u>(3,309)</u>	<u>106,589</u>	<u>106,589</u>	<u>-</u>
Other support services - students-regular:					
Salaries of other professional staff	213,663	6,232	219,895	219,895	-
Total other support services - students-regular	<u>213,663</u>	<u>6,232</u>	<u>219,895</u>	<u>219,895</u>	<u>-</u>
Educational media services/school library:					
Salaries	114,411	(5,831)	108,580	108,580	-
Supplies and materials	4,032	(4,000)	32	-	32
Total educational media services/school library	<u>118,443</u>	<u>(9,831)</u>	<u>108,612</u>	<u>108,580</u>	<u>32</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2019

	<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>					
Support services - school administration:					
Salaries of principals/assistant principals	\$ 383,300	\$ (19,631)	\$ 363,669	\$ 363,669	\$ -
Salaries of secretarial and clerical assistants	233,764	(28,118)	205,646	205,646	-
Other salaries	2,940	(2,940)	-	-	-
Other purchased services (400-500 series)	11,538	(9,500)	2,038	1,574	464
Supplies and materials	5,000	(3,706)	1,294	1,227	67
Total support services - school administration	<u>636,542</u>	<u>(63,895)</u>	<u>572,647</u>	<u>572,116</u>	<u>531</u>
Security:					
Salaries	165,232	932	166,164	166,164	-
Total security	<u>165,232</u>	<u>932</u>	<u>166,164</u>	<u>166,164</u>	<u>-</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	10,265	227	10,492	7,660	2,832
Total student transportation services	<u>10,265</u>	<u>227</u>	<u>10,492</u>	<u>7,660</u>	<u>2,832</u>
Unallocated employee benefits:					
Social Security contribution	96,607	17,031	113,638	88,631	25,007
TPAF contribution - ERIP	84,510	44,622	129,132	38,963	90,169
Health benefits	1,750,085	66,187	1,816,272	1,816,272	-
Total unallocated employee benefits	<u>1,931,202</u>	<u>127,840</u>	<u>2,059,042</u>	<u>1,943,866</u>	<u>115,176</u>
Total undistributed expenditures	<u>3,216,579</u>	<u>58,777</u>	<u>3,275,356</u>	<u>3,156,785</u>	<u>118,571</u>
Total expenditures - current expense	<u>10,710,094</u>	<u>(636,071)</u>	<u>10,074,023</u>	<u>9,938,180</u>	<u>135,843</u>
Total expenditures	<u>10,710,094</u>	<u>(636,071)</u>	<u>10,074,023</u>	<u>9,938,180</u>	<u>135,843</u>
OTHER FINANCING SOURCES					
Transfers in	10,640,325	(636,071)	10,004,254	9,990,604	13,650
Total other financing sources	<u>10,640,325</u>	<u>(636,071)</u>	<u>10,004,254</u>	<u>9,990,604</u>	<u>13,650</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(69,769)	-	(69,769)	52,424	(122,193)
Fund balances, July 1	69,769	-	69,769	69,769	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 122,193</u>	<u>\$ (122,193)</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2019

	<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	\$ 251,018	\$ (7,456)	\$ 243,562	\$ 243,562	\$ -
Grades 1-5	3,704,583	(309,814)	3,394,769	3,394,769	-
Grades 6-8	1,244,681	108,180	1,352,861	1,352,861	-
Total regular programs - instruction	<u>5,200,282</u>	<u>(209,090)</u>	<u>4,991,192</u>	<u>4,991,192</u>	<u>-</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	206,855	17,506	224,361	224,361	-
Purchased professional - educational services	4,000	(2,000)	2,000	2,000	-
Other purchased services (400-500 series)	5,000	2,564	7,564	7,529	35
General supplies	105,828	(3,873)	101,955	93,036	8,919
Computers - instructional	20,000	(74)	19,926	19,699	227
Textbooks	14,000	(11,574)	2,426	2,426	-
Other objects	14,626	(3,145)	11,481	11,258	223
Miscellaneous expenditures	800	-	800	-	800
Total regular programs - undistributed instruction	<u>371,109</u>	<u>(596)</u>	<u>370,513</u>	<u>360,309</u>	<u>10,204</u>
Total regular programs	<u>5,571,391</u>	<u>(209,686)</u>	<u>5,361,705</u>	<u>5,351,501</u>	<u>10,204</u>
Special education:					
Learning/language disabilities:					
Salaries of teachers	435,351	(27,394)	407,957	407,957	-
Other salaries for instruction	127,096	2,774	129,870	129,870	-
General supplies	15,101	(245)	14,856	9,755	5,101
Computers	15,000	2,631	17,631	14,829	2,802
Total learning/language disabilities	<u>592,548</u>	<u>(22,234)</u>	<u>570,314</u>	<u>562,411</u>	<u>7,903</u>
Resource room/resource center:					
Salaries of teachers	1,291,188	115,300	1,406,488	1,406,488	-
General supplies	2,000	(313)	1,687	1,669	18
Total resource room/resource center	<u>1,293,188</u>	<u>114,987</u>	<u>1,408,175</u>	<u>1,408,157</u>	<u>18</u>
Total special education - instruction	<u>1,885,736</u>	<u>92,753</u>	<u>1,978,489</u>	<u>1,970,568</u>	<u>7,921</u>
Bilingual education:					
Salaries of teachers	174,508	(961)	173,547	173,547	-
Total bilingual education	<u>174,508</u>	<u>(961)</u>	<u>173,547</u>	<u>173,547</u>	<u>-</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	4,800	200	5,000	5,000	-
Total other instructional	<u>4,800</u>	<u>200</u>	<u>5,000</u>	<u>5,000</u>	<u>-</u>
Total - instruction	<u>7,636,435</u>	<u>(117,694)</u>	<u>7,518,741</u>	<u>7,500,616</u>	<u>18,125</u>
Attendance and social work services:					
Family/parent liaison salary	41,024	234	41,258	41,258	-
Supplies and materials	1,000	(1)	999	999	-
Total attendance and social work services	<u>42,024</u>	<u>233</u>	<u>42,257</u>	<u>42,257</u>	<u>-</u>
Health services:					
Salaries	181,137	(57,797)	123,340	123,340	-
Supplies and materials	2,500	(725)	1,775	1,775	-
Total health services	<u>183,637</u>	<u>(58,522)</u>	<u>125,115</u>	<u>125,115</u>	<u>-</u>
Other support services - students-regular:					
Salaries of other professional staff	235,336	(9,186)	226,150	226,150	-
Supplies and materials	1,556	(66)	1,490	1,490	-
Total other support services - students-regular	<u>236,892</u>	<u>(9,252)</u>	<u>227,640</u>	<u>227,640</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, 2019

	<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	\$ 116,925	\$ (3,550)	\$ 113,375	\$ 113,375	\$ -
Supplies and materials	2,000	(2)	1,998	1,963	35
Computers	5,002	(96)	4,906	3,747	1,159
Total educational media services/school library	<u>123,927</u>	<u>(3,648)</u>	<u>120,279</u>	<u>119,085</u>	<u>1,194</u>
Support services - school administration:					
Salaries of principals/assistant principals	398,800	18,812	417,612	417,612	-
Salaries of secretarial and clerical assistants	203,987	(57,423)	146,564	146,564	-
Other salaries	3,400	(220)	3,180	3,180	-
Other purchased services (400-500 series)	16,696	(1,154)	15,542	11,192	4,350
Supplies and materials	1,500	(1,500)	-	-	-
Computers	5,000	(94)	4,906	3,747	1,159
Other objects	1,000	(1,000)	-	-	-
Total support services - school administration	<u>630,383</u>	<u>(42,579)</u>	<u>587,804</u>	<u>582,295</u>	<u>5,509</u>
Security:					
Salaries	154,245	(50,695)	103,550	103,550	-
Total security	<u>154,245</u>	<u>(50,695)</u>	<u>103,550</u>	<u>103,550</u>	<u>-</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	10,000	(31)	9,969	8,313	1,656
Total student transportation services	<u>10,000</u>	<u>(31)</u>	<u>9,969</u>	<u>8,313</u>	<u>1,656</u>
Unallocated employee benefits:					
Social Security contribution	100,110	30,861	130,971	99,609	31,362
TPAF contribution - ERIP	97,013	64,776	161,789	48,678	113,111
Health benefits	1,873,636	86,439	1,960,075	1,960,075	-
Total unallocated employee benefits	<u>2,070,759</u>	<u>182,076</u>	<u>2,252,835</u>	<u>2,108,362</u>	<u>144,473</u>
Total undistributed expenditures	<u>3,451,867</u>	<u>17,582</u>	<u>3,469,449</u>	<u>3,316,617</u>	<u>152,832</u>
Total expenditures - current expense	<u>11,088,302</u>	<u>(100,112)</u>	<u>10,988,190</u>	<u>10,817,233</u>	<u>170,957</u>
Total expenditures	<u>11,088,302</u>	<u>(100,112)</u>	<u>10,988,190</u>	<u>10,817,233</u>	<u>170,957</u>
OTHER FINANCING SOURCES					
Transfers in	11,005,341	(100,112)	10,905,229	10,893,063	12,166
Total other financing sources	<u>11,005,341</u>	<u>(100,112)</u>	<u>10,905,229</u>	<u>10,893,063</u>	<u>12,166</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(82,961)	-	(82,961)	75,830	(158,791)
Fund balances, July 1	82,961	-	82,961	82,961	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 158,791</u>	<u>\$ (158,791)</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2019

	<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	\$ 195,190	\$ 23,459	\$ 218,649	\$ 218,649	\$ -
Grades 1-5	1,324,592	211,733	1,536,325	1,536,325	-
Total regular programs - instruction	<u>1,519,782</u>	<u>235,192</u>	<u>1,754,974</u>	<u>1,754,974</u>	<u>-</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	42,552	2,849	45,401	45,401	-
Other purchased services (400-500 series)	17,087	(478)	16,609	13,507	3,102
General supplies	21,591	(1,769)	19,822	18,809	1,013
Textbooks	3,582	(129)	3,453	3,072	381
Other objects	5,000	(5,000)	-	-	-
Miscellaneous expenditures	750	(254)	496	-	496
Total regular programs - undistributed instruction	<u>90,562</u>	<u>(4,781)</u>	<u>85,781</u>	<u>80,789</u>	<u>4,992</u>
Total regular programs	<u>1,610,344</u>	<u>230,411</u>	<u>1,840,755</u>	<u>1,835,763</u>	<u>4,992</u>
Special education:					
Resource room/resource center:					
Salaries of teachers	820,528	(169,085)	651,443	651,443	-
Total resource room/resource center	<u>820,528</u>	<u>(169,085)</u>	<u>651,443</u>	<u>651,443</u>	<u>-</u>
Total special education - instruction	<u>820,528</u>	<u>(169,085)</u>	<u>651,443</u>	<u>651,443</u>	<u>-</u>
Total - instruction	<u>2,430,872</u>	<u>61,326</u>	<u>2,492,198</u>	<u>2,487,206</u>	<u>4,992</u>
Attendance and social work services:					
Family/parent liaison salary	16,984	1,430	18,414	18,414	-
Supplies and materials	500	-	500	150	350
Total attendance and social work services	<u>17,484</u>	<u>1,430</u>	<u>18,914</u>	<u>18,564</u>	<u>350</u>
Health services:					
Salaries	62,817	(62,817)	-	-	-
Supplies and materials	1,000	(726)	274	274	-
Total health services	<u>63,817</u>	<u>(63,543)</u>	<u>274</u>	<u>274</u>	<u>-</u>
Other support services - students-regular:					
Salaries of other professional staff	114,061	(3,396)	110,665	110,665	-
Supplies and materials	500	-	500	-	500
Total other support services - students-regular	<u>114,561</u>	<u>(3,396)</u>	<u>111,165</u>	<u>110,665</u>	<u>500</u>
Educational media services/school library:					
Salaries	114,411	(14)	114,397	114,397	-
Supplies and materials	2,500	(4)	2,496	1,443	1,053
Total educational media services/school library	<u>116,911</u>	<u>(18)</u>	<u>116,893</u>	<u>115,840</u>	<u>1,053</u>
Support services - school administration:					
Salaries of principals/assistant principals	149,300	(233)	149,067	149,067	-
Salaries of secretarial and clerical assistants	103,529	(50,389)	53,140	53,140	-
Other salaries	2,600	(200)	2,400	2,400	-
Other purchased services (400-500 series)	500	(202)	298	298	-
Supplies and materials	1,074	(1,000)	74	-	74
Total support services - school administration	<u>257,003</u>	<u>(52,024)</u>	<u>204,979</u>	<u>204,905</u>	<u>74</u>
Security:					
Salaries	109,963	37,099	147,062	147,062	-
Total security	<u>109,963</u>	<u>37,099</u>	<u>147,062</u>	<u>147,062</u>	<u>-</u>
Student transportation services:					
Contracted services -					
(other than between home and school) - vendors	5,689	(412)	5,277	3,549	1,728
Total student transportation services	<u>5,689</u>	<u>(412)</u>	<u>5,277</u>	<u>3,549</u>	<u>1,728</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2019

	<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	\$ 40,821	\$ 8,834	\$ 49,655	\$ 42,653	\$ 7,002
TPAF contribution - ERIP	43,510	3,655	47,165	21,845	25,320
Health benefits	765,414	40,731	806,145	806,145	-
Total unallocated employee benefits	<u>849,745</u>	<u>53,220</u>	<u>902,965</u>	<u>870,643</u>	<u>32,322</u>
Total undistributed expenditures	<u>1,535,173</u>	<u>(27,644)</u>	<u>1,507,529</u>	<u>1,471,502</u>	<u>36,027</u>
Total expenditures - current expense	<u>3,966,045</u>	<u>33,682</u>	<u>3,999,727</u>	<u>3,958,708</u>	<u>41,019</u>
<u>CAPITAL OUTLAY</u>					
Equipment:					
Grades 1 - 5	2,000	(2,000)	-	-	-
Total equipment	<u>2,000</u>	<u>(2,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total capital outlay	<u>2,000</u>	<u>(2,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>3,968,045</u>	<u>31,682</u>	<u>3,999,727</u>	<u>3,958,708</u>	<u>41,019</u>
<u>OTHER FINANCING SOURCES</u>					
Transfers in	3,933,704	31,682	3,965,386	3,964,615	771
Total other financing sources	<u>3,933,704</u>	<u>31,682</u>	<u>3,965,386</u>	<u>3,964,615</u>	<u>771</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(34,341)	-	(34,341)	5,907	(40,248)
Fund balances, July 1	34,341	-	34,341	34,341	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 40,248</u>	<u>\$ (40,248)</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2019

	<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	\$ 232,047	\$ (9,686)	\$ 222,361	\$ 222,361	\$ -
Grades 1-5	2,710,548	(164,650)	2,545,898	2,542,805	3,093
Total regular programs - instruction	<u>2,942,595</u>	<u>(174,336)</u>	<u>2,768,259</u>	<u>2,765,166</u>	<u>3,093</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	45,297	149	45,446	45,446	-
Other purchased services (400-500 series)	17,492	14,461	31,953	26,894	5,059
General supplies	57,682	(6,977)	50,705	39,562	11,143
Computers - instructional	5,921	-	5,921	4,939	982
Textbooks	33,500	(14,576)	18,924	15,210	3,714
Other objects	8,535	1,223	9,758	9,033	725
Miscellaneous expenditures	750	-	750	-	750
Total regular programs - undistributed instruction	<u>169,177</u>	<u>(5,720)</u>	<u>163,457</u>	<u>141,084</u>	<u>22,373</u>
Total regular programs	<u>3,111,772</u>	<u>(180,056)</u>	<u>2,931,716</u>	<u>2,906,250</u>	<u>25,466</u>
Special education:					
Learning/language disabilities:					
Salaries of teachers	191,446	30,594	222,040	222,040	-
Other salaries for instruction	129,674	(37,648)	92,026	92,026	-
General supplies	7,521	-	7,521	7,463	58
Total learning/language disabilities	<u>328,641</u>	<u>(7,054)</u>	<u>321,587</u>	<u>321,529</u>	<u>58</u>
Resource room/resource center:					
Salaries of teachers	1,139,411	(99,634)	1,039,777	1,039,777	-
General supplies	2,014	-	2,014	1,549	465
Total resource room/resource center	<u>1,141,425</u>	<u>(99,634)</u>	<u>1,041,791</u>	<u>1,041,326</u>	<u>465</u>
Total special education - instruction	<u>1,470,066</u>	<u>(106,688)</u>	<u>1,363,378</u>	<u>1,362,855</u>	<u>523</u>
Bilingual education:					
Salaries of teachers	869,514	(16,676)	852,838	779,477	73,361
General supplies	12,755	-	12,755	12,094	661
Textbooks	750	-	750	-	750
Total bilingual education	<u>883,019</u>	<u>(16,676)</u>	<u>866,343</u>	<u>791,571</u>	<u>74,772</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	6,520	-	6,520	3,550	2,970
Total other instructional	<u>6,520</u>	<u>-</u>	<u>6,520</u>	<u>3,550</u>	<u>2,970</u>
Total - instruction	<u>5,471,377</u>	<u>(303,420)</u>	<u>5,167,957</u>	<u>5,064,226</u>	<u>103,731</u>
Attendance and social work services:					
Family/parent liaison salary	41,624	43	41,667	41,667	-
Total attendance and social work services	<u>41,624</u>	<u>43</u>	<u>41,667</u>	<u>41,667</u>	<u>-</u>
Health services:					
Salaries	108,898	(3,294)	105,604	105,604	-
Supplies and materials	4,500	(1)	4,499	4,499	-
Total health services	<u>113,398</u>	<u>(3,295)</u>	<u>110,103</u>	<u>110,103</u>	<u>-</u>
Other support services - students-regular:					
Salaries of other professional staff	229,442	(118,777)	110,665	110,665	-
Supplies and materials	605	(600)	5	-	5
Total other support services - students-regular	<u>230,047</u>	<u>(119,377)</u>	<u>110,670</u>	<u>110,665</u>	<u>5</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2019

	<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	\$ 110,898	\$ (3,512)	\$ 107,386	\$ 107,386	\$ -
Supplies and materials	2,000	(4)	1,996	1,823	173
Total educational media services/school library	<u>112,898</u>	<u>(3,516)</u>	<u>109,382</u>	<u>109,209</u>	<u>173</u>
Support services - school administration:					
Salaries of principals/assistant principals	266,800	236	267,036	267,036	-
Salaries of secretarial and clerical assistants	195,600	(10,476)	185,124	185,124	-
Other salaries	2,770	37	2,807	2,000	807
Other purchased services (400-500 series)	2,600	(153)	2,447	2,447	-
Supplies and materials	204	-	204	191	13
Computers	1,000	(71)	929	-	929
Other objects	400	(400)	-	-	-
Total support services - school administration	<u>469,374</u>	<u>(10,827)</u>	<u>458,547</u>	<u>456,798</u>	<u>1,749</u>
Security:					
Salaries	141,434	5,477	146,911	146,911	-
Total security	<u>141,434</u>	<u>5,477</u>	<u>146,911</u>	<u>146,911</u>	<u>-</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	5,500	140	5,640	3,576	2,064
Total student transportation services	<u>5,500</u>	<u>140</u>	<u>5,640</u>	<u>3,576</u>	<u>2,064</u>
Unallocated employee benefits:					
Social Security contribution	68,861	16,253	85,114	70,287	14,827
TPAF contribution - ERIP	67,460	20,027	87,487	33,994	53,493
Health benefits	1,354,158	170,060	1,524,218	1,524,218	-
Total unallocated employee benefits	<u>1,490,479</u>	<u>206,340</u>	<u>1,696,819</u>	<u>1,628,499</u>	<u>68,320</u>
Total undistributed expenditures	<u>2,604,754</u>	<u>74,985</u>	<u>2,679,739</u>	<u>2,607,428</u>	<u>72,311</u>
Total expenditures - current expense	<u>8,076,131</u>	<u>(228,435)</u>	<u>7,847,696</u>	<u>7,671,654</u>	<u>176,042</u>
Total expenditures	<u>8,076,131</u>	<u>(228,435)</u>	<u>7,847,696</u>	<u>7,671,654</u>	<u>176,042</u>
OTHER FINANCING SOURCES					
Transfers in	8,022,907	(228,435)	7,794,472	7,697,858	96,614
Total other financing sources	<u>8,022,907</u>	<u>(228,435)</u>	<u>7,794,472</u>	<u>7,697,858</u>	<u>96,614</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(53,224)	-	(53,224)	26,204	(79,428)
Fund balances, July 1	53,224	-	53,224	53,224	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 79,428</u>	<u>\$ (79,428)</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2019

	<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	\$ 227,136	\$ (28,114)	\$ 199,022	\$ 199,022	\$ -
Grades 1-5	1,605,464	(81,215)	1,524,249	1,523,612	637
Total regular programs - instruction	<u>1,832,600</u>	<u>(109,329)</u>	<u>1,723,271</u>	<u>1,722,634</u>	<u>637</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	165,703	7,332	173,035	173,035	-
Other purchased services (400-500 series)	26,884	5,378	32,262	30,024	2,238
General supplies	41,886	(8,664)	33,222	29,698	3,524
Computers - instructional	3,387	-	3,387	3,253	134
Textbooks	2,000	(1,878)	122	-	122
Other objects	3,500	108	3,608	3,220	388
Miscellaneous expenditures	750	-	750	-	750
Total regular programs - undistributed instruction	<u>244,110</u>	<u>2,276</u>	<u>246,386</u>	<u>239,230</u>	<u>7,156</u>
Total regular programs	<u>2,076,710</u>	<u>(107,053)</u>	<u>1,969,657</u>	<u>1,961,864</u>	<u>7,793</u>
Special education:					
Resource room/resource center:					
Salaries of teachers	496,397	24,076	520,473	520,473	-
Total resource room/resource center	<u>496,397</u>	<u>24,076</u>	<u>520,473</u>	<u>520,473</u>	<u>-</u>
Total special education - instruction	<u>496,397</u>	<u>24,076</u>	<u>520,473</u>	<u>520,473</u>	<u>-</u>
Bilingual education:					
Salaries of teachers	383,371	7,347	390,718	390,718	-
General supplies	1,000	-	1,000	983	17
Total bilingual education	<u>384,371</u>	<u>7,347</u>	<u>391,718</u>	<u>391,701</u>	<u>17</u>
Total - instruction	<u>2,957,478</u>	<u>(75,630)</u>	<u>2,881,848</u>	<u>2,874,038</u>	<u>7,810</u>
Attendance and social work services:					
Family/parent liaison salary	11,772	(11,772)	-	-	-
Total attendance and social work services	<u>11,772</u>	<u>(11,772)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Health services:					
Salaries	117,925	(8,783)	109,142	109,142	-
Supplies and materials	2,800	(1,056)	1,744	1,744	-
Total health services	<u>120,725</u>	<u>(9,839)</u>	<u>110,886</u>	<u>110,886</u>	<u>-</u>
Other support services - students-regular:					
Salaries of other professional staff	123,975	(3,686)	120,289	120,289	-
Supplies and materials	200	(200)	-	-	-
Total other support services - students-regular	<u>124,175</u>	<u>(3,886)</u>	<u>120,289</u>	<u>120,289</u>	<u>-</u>
Educational media services/school library:					
Salaries	96,952	(3,795)	93,157	93,157	-
Supplies and materials	5,005	(2,798)	2,207	1,982	225
Total educational media services/school library	<u>101,957</u>	<u>(6,593)</u>	<u>95,364</u>	<u>95,139</u>	<u>225</u>
Support services - school administration:					
Salaries of principals/assistant principals	160,400	(167)	160,233	160,233	-
Salaries of secretarial and clerical assistants	102,700	(10,172)	92,528	92,528	-
Other salaries	2,600	600	3,200	3,120	80
Other purchased services (400-500 series)	1,200	(686)	514	439	75
Supplies and materials	1,000	(192)	808	808	-
Total support services - school administration	<u>267,900</u>	<u>(10,617)</u>	<u>257,283</u>	<u>257,128</u>	<u>155</u>
Security:					
Salaries	82,916	912	83,828	83,828	-
Total security	<u>82,916</u>	<u>912</u>	<u>83,828</u>	<u>83,828</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, 2019

	<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	\$ 1,979	\$ 5,479	\$ 3,744	\$ 1,735
Total student transportation services	<u>3,500</u>	<u>1,979</u>	<u>5,479</u>	<u>3,744</u>	<u>1,735</u>
Unallocated employee benefits:					
Social Security contribution	43,210	12,442	55,652	45,109	10,543
TPAF contribution - ERIP	36,578	20,041	56,619	18,405	38,214
Health benefits	622,807	85,993	708,800	708,800	-
Total unallocated employee benefits	<u>702,595</u>	<u>118,476</u>	<u>821,071</u>	<u>772,314</u>	<u>48,757</u>
Total undistributed expenditures	<u>1,415,540</u>	<u>78,660</u>	<u>1,494,200</u>	<u>1,443,328</u>	<u>50,872</u>
Total expenditures - current expense	<u>4,373,018</u>	<u>3,030</u>	<u>4,376,048</u>	<u>4,317,366</u>	<u>58,682</u>
Total expenditures	<u>4,373,018</u>	<u>3,030</u>	<u>4,376,048</u>	<u>4,317,366</u>	<u>58,682</u>
OTHER FINANCING SOURCES					
Transfers in	4,346,222	3,030	4,349,252	4,342,032	7,220
Total other financing sources	<u>4,346,222</u>	<u>3,030</u>	<u>4,349,252</u>	<u>4,342,032</u>	<u>7,220</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(26,796)	-	(26,796)	24,666	(51,462)
Fund balances, July 1	26,796	-	26,796	26,796	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 51,462</u>	<u>\$ (51,462)</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2019

	<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	\$ 194,140	\$ 67,429	\$ 261,569	\$ 261,569	\$ -
Grades 1-5	1,709,134	82,031	1,791,165	1,791,165	-
Grades 6-8	536,737	(43,722)	493,015	493,015	-
Total regular programs - instruction	<u>2,440,011</u>	<u>105,738</u>	<u>2,545,749</u>	<u>2,545,749</u>	<u>-</u>
Regular programs - undistributed instruction:					
Purchased professional - educational services	4,000	(4,000)	-	-	-
Other purchased services (400-500 series)	15,000	4,152	19,152	13,685	5,467
General supplies	21,721	3,574	25,295	22,315	2,980
Computers - instructional	7,933	(315)	7,618	7,606	12
Textbooks	5,955	6,945	12,900	11,945	955
Other objects	7,599	(3,421)	4,178	4,178	-
Miscellaneous expenditures	750	-	750	-	750
Total regular programs - undistributed instruction	<u>62,958</u>	<u>6,935</u>	<u>69,893</u>	<u>59,729</u>	<u>10,164</u>
Total regular programs	<u>2,502,969</u>	<u>112,673</u>	<u>2,615,642</u>	<u>2,605,478</u>	<u>10,164</u>
Special education:					
Learning/language disabilities:					
Salaries of teachers	219,109	(64,753)	154,356	154,356	-
Other salaries for instruction	89,849	2,168	92,017	92,017	-
General supplies	1,154	-	1,154	951	203
Total learning/language disabilities	<u>310,112</u>	<u>(62,585)</u>	<u>247,527</u>	<u>247,324</u>	<u>203</u>
Behavioral disabilities:					
Salaries of teachers	66,180	(66,180)	-	-	-
Total behavioral disabilities	<u>66,180</u>	<u>(66,180)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Resource room/resource center:					
Salaries of teachers	820,759	(32,592)	788,167	788,167	-
Other salaries for instruction	35,007	13,151	48,158	48,158	-
Total resource room/resource center	<u>855,766</u>	<u>(19,441)</u>	<u>836,325</u>	<u>836,325</u>	<u>-</u>
Autism:					
Salaries of teachers	235,857	(6,208)	229,649	229,649	-
Other salaries for instruction	129,851	(36,390)	93,461	93,461	-
Total autism	<u>365,708</u>	<u>(42,598)</u>	<u>323,110</u>	<u>323,110</u>	<u>-</u>
Total special education - instruction	<u>1,597,766</u>	<u>(190,804)</u>	<u>1,406,962</u>	<u>1,406,759</u>	<u>203</u>
Total - instruction	<u>4,100,735</u>	<u>(78,131)</u>	<u>4,022,604</u>	<u>4,012,237</u>	<u>10,367</u>
Attendance and social work services:					
Family/parent liaison salary	37,270	2,485	39,755	39,754	1
Total attendance and social work services	<u>37,270</u>	<u>2,485</u>	<u>39,755</u>	<u>39,754</u>	<u>1</u>
Health services:					
Salaries	112,411	(3,699)	108,712	108,712	-
Total health services	<u>112,411</u>	<u>(3,699)</u>	<u>108,712</u>	<u>108,712</u>	<u>-</u>
Other support services - students-regular:					
Salaries of other professional staff	175,626	(60,764)	114,862	114,862	-
Total other support services - students-regular	<u>175,626</u>	<u>(60,764)</u>	<u>114,862</u>	<u>114,862</u>	<u>-</u>
Educational media services/school library:					
Salaries	114,411	(3,660)	110,751	110,751	-
Supplies and materials	1,000	(1,000)	-	-	-
Total educational media services/school library	<u>115,411</u>	<u>(4,660)</u>	<u>110,751</u>	<u>110,751</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, 2019

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>P. S. 34 Pres. Barack Obama School</u>					
Instruction staff training services:					
Other purchased professional services - educational	\$ 5,000	\$ (4,999)	\$ 1	\$ -	\$ 1
Total instruction staff training services	<u>5,000</u>	<u>(4,999)</u>	<u>1</u>	<u>-</u>	<u>1</u>
Support services - school administration:					
Salaries of principals/assistant principals	285,700	(1,450)	284,250	284,250	-
Salaries of secretarial and clerical assistants	130,102	(15,416)	114,686	114,686	-
Other salaries	7,800	(5,160)	2,640	2,640	-
Other purchased services (400-500 series)	4,122	(536)	3,586	2,425	1,161
Supplies and materials	10,209	(1,103)	9,106	8,838	268
Total support services - school administration	<u>437,933</u>	<u>(23,665)</u>	<u>414,268</u>	<u>412,839</u>	<u>1,429</u>
Security:					
Salaries	189,300	(12,244)	177,056	177,056	-
Total security	<u>189,300</u>	<u>(12,244)</u>	<u>177,056</u>	<u>177,056</u>	<u>-</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	6,000	(1,798)	4,202	3,338	864
Total student transportation services	<u>6,000</u>	<u>(1,798)</u>	<u>4,202</u>	<u>3,338</u>	<u>864</u>
Unallocated employee benefits:					
Social Security contribution	68,950	22,637	91,587	77,896	13,691
TPAF contribution - ERIP	46,035	24,881	70,916	23,202	47,714
Health benefits	888,676	243,042	1,131,718	1,131,718	-
Total unallocated employee benefits	<u>1,003,661</u>	<u>290,560</u>	<u>1,294,221</u>	<u>1,232,816</u>	<u>61,405</u>
Total undistributed expenditures	<u>2,082,612</u>	<u>181,216</u>	<u>2,263,828</u>	<u>2,200,128</u>	<u>63,700</u>
Total expenditures - current expense	<u>6,183,347</u>	<u>103,085</u>	<u>6,286,432</u>	<u>6,212,365</u>	<u>74,067</u>
CAPITAL OUTLAY					
Equipment:					
Grades 1 - 5	3,000	(3,000)	-	-	-
Undistributed expenditures: School administration	7,000	(7,000)	-	-	-
Total equipment	<u>10,000</u>	<u>(10,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total capital outlay	<u>10,000</u>	<u>(10,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>6,193,347</u>	<u>93,085</u>	<u>6,286,432</u>	<u>6,212,365</u>	<u>74,067</u>
OTHER FINANCING SOURCES					
Transfers in	6,159,772	93,085	6,252,857	6,249,085	3,772
Total other financing sources	<u>6,159,772</u>	<u>93,085</u>	<u>6,252,857</u>	<u>6,249,085</u>	<u>3,772</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(33,575)	-	(33,575)	36,720	(70,295)
Fund balances, July 1	33,575	-	33,575	33,575	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 70,295</u>	<u>\$ (70,295)</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2019

	<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	\$ 397,418	\$ (13,392)	\$ 384,026	\$ 384,026	\$ -
Grades 1-5	2,215,097	129,122	2,344,219	2,344,219	-
Grades 6-8	858,140	(175,224)	682,916	682,916	-
Total regular programs - instruction	<u>3,470,655</u>	<u>(59,494)</u>	<u>3,411,161</u>	<u>3,411,161</u>	<u>-</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	86,196	(86,124)	72	72	-
Other purchased services (400-500 series)	38,754	(29,937)	8,817	8,167	650
General supplies	54,926	(3,318)	51,608	43,060	8,548
Computers - instructional	15,057	(3,570)	11,487	11,430	57
Other objects	8,000	(2,599)	5,401	4,301	1,100
Total regular programs - undistributed instruction	<u>202,933</u>	<u>(125,548)</u>	<u>77,385</u>	<u>67,030</u>	<u>10,355</u>
Total regular programs	<u>3,673,588</u>	<u>(185,042)</u>	<u>3,488,546</u>	<u>3,478,191</u>	<u>10,355</u>
Special education:					
Learning/language disabilities:					
Salaries of teachers	58,116	3,393	61,509	61,509	-
Other salaries for instruction	-	20,828	20,828	20,828	-
General supplies	2,160	(1,415)	745	745	-
Total learning/language disabilities	<u>60,276</u>	<u>22,806</u>	<u>83,082</u>	<u>83,082</u>	<u>-</u>
Behavioral disabilities:					
Salaries of teachers	61,845	(28,166)	33,679	33,678	1
Total behavioral disabilities	<u>61,845</u>	<u>(28,166)</u>	<u>33,679</u>	<u>33,678</u>	<u>1</u>
Resource room/resource center:					
Salaries of teachers	1,304,588	(193,137)	1,111,451	1,111,451	-
General supplies	1,160	(359)	801	801	-
Total resource room/resource center	<u>1,305,748</u>	<u>(193,496)</u>	<u>1,112,252</u>	<u>1,112,252</u>	<u>-</u>
Autism:					
Salaries of teachers	664,373	(119,669)	544,704	544,704	-
Other salaries for instruction	302,584	(28,548)	274,036	274,036	-
General supplies	6,460	(1,488)	4,972	4,742	230
Total autism	<u>973,417</u>	<u>(149,705)</u>	<u>823,712</u>	<u>823,482</u>	<u>230</u>
Total special education - instruction	<u>2,401,286</u>	<u>(348,561)</u>	<u>2,052,725</u>	<u>2,052,494</u>	<u>231</u>
Total - instruction	<u>6,074,874</u>	<u>(533,603)</u>	<u>5,541,271</u>	<u>5,530,685</u>	<u>10,586</u>
Attendance and social work services:					
Family/parent liaison salary	42,274	262	42,536	42,536	-
Supplies and materials	100	(100)	-	-	-
Total attendance and social work services	<u>42,374</u>	<u>162</u>	<u>42,536</u>	<u>42,536</u>	<u>-</u>
Health services:					
Salaries	112,411	(3,966)	108,445	108,445	-
Supplies and materials	1,000	(1,000)	-	-	-
Total health services	<u>113,411</u>	<u>(4,966)</u>	<u>108,445</u>	<u>108,445</u>	<u>-</u>
Other support services - students-regular:					
Salaries of other professional staff	240,550	(15,163)	225,387	225,387	-
Supplies and materials	200	(24)	176	176	-
Total other support services - students-regular	<u>240,750</u>	<u>(15,187)</u>	<u>225,563</u>	<u>225,563</u>	<u>-</u>
Educational media services/school library:					
Salaries	110,898	(3,512)	107,386	107,386	-
Supplies and materials	1,500	(280)	1,220	1,220	-
Total educational media services/school library	<u>112,398</u>	<u>(3,792)</u>	<u>108,606</u>	<u>108,606</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, 2019

	<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	\$ 269,500	\$ (789)	\$ 268,711	\$ 268,711	\$ -
Salaries of secretarial and clerical assistants	100,577	(16,538)	84,039	84,039	-
Other purchased services (400-500 series)	18,905	(629)	18,276	16,828	1,448
Supplies and materials	8,038	(4,557)	3,481	3,443	38
Total support services - school administration	<u>397,020</u>	<u>(22,513)</u>	<u>374,507</u>	<u>373,021</u>	<u>1,486</u>
Security:					
Salaries	105,694	(4,919)	100,775	100,775	-
Total security	<u>105,694</u>	<u>(4,919)</u>	<u>100,775</u>	<u>100,775</u>	<u>-</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	6,500	(1,554)	4,946	1,135	3,811
Total student transportation services	<u>6,500</u>	<u>(1,554)</u>	<u>4,946</u>	<u>1,135</u>	<u>3,811</u>
Unallocated employee benefits:					
Social Security contribution	65,449	24,551	90,000	75,540	14,460
TPAF contribution - ERIP	39,838	32,245	72,083	20,017	52,066
Health benefits	1,447,149	102,234	1,549,383	1,549,383	-
Total unallocated employee benefits	<u>1,552,436</u>	<u>159,030</u>	<u>1,711,466</u>	<u>1,644,940</u>	<u>66,526</u>
Total undistributed expenditures	<u>2,570,583</u>	<u>106,261</u>	<u>2,676,844</u>	<u>2,605,021</u>	<u>71,823</u>
Total expenditures - current expense	<u>8,645,457</u>	<u>(427,342)</u>	<u>8,218,115</u>	<u>8,135,706</u>	<u>82,409</u>
CAPITAL OUTLAY					
Equipment:					
Grades 1 - 5	7,398	-	7,398	-	7,398
Total equipment	<u>7,398</u>	<u>-</u>	<u>7,398</u>	<u>-</u>	<u>7,398</u>
Total capital outlay	<u>7,398</u>	<u>-</u>	<u>7,398</u>	<u>-</u>	<u>7,398</u>
Total expenditures	<u>8,652,855</u>	<u>(427,342)</u>	<u>8,225,513</u>	<u>8,135,706</u>	<u>89,807</u>
OTHER FINANCING SOURCES					
Transfers in	8,614,097	(427,342)	8,186,755	8,185,406	1,349
Total other financing sources	<u>8,614,097</u>	<u>(427,342)</u>	<u>8,186,755</u>	<u>8,185,406</u>	<u>1,349</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(38,758)	-	(38,758)	49,700	(88,458)
Fund balances, July 1	38,758	-	38,758	38,758	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 88,458</u>	<u>\$ (88,458)</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2019

	<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	\$ 460,787	\$ (171,223)	\$ 289,564	\$ 289,564	\$ -
Grades 1-5	2,575,736	225,175	2,800,911	2,800,911	-
Grades 6-8	1,090,869	(141,167)	949,702	949,702	-
Total regular programs - instruction	<u>4,127,392</u>	<u>(87,215)</u>	<u>4,040,177</u>	<u>4,040,177</u>	<u>-</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	243,184	14,410	257,594	257,594	-
Purchased professional - educational services	10,000	(10,000)	-	-	-
Other purchased services (400-500 series)	20,065	(4,765)	15,300	13,971	1,329
General supplies	106,493	(11,569)	94,924	76,603	18,321
Computers - instructional	5,107	(744)	4,363	4,256	107
Textbooks	12,092	(4,459)	7,633	6,623	1,010
Other objects	6,526	(3,517)	3,009	2,470	539
Miscellaneous expenditures	750	(472)	278	-	278
Total regular programs - undistributed instruction	<u>404,217</u>	<u>(21,116)</u>	<u>383,101</u>	<u>361,517</u>	<u>21,584</u>
Total regular programs	<u>4,531,609</u>	<u>(108,331)</u>	<u>4,423,278</u>	<u>4,401,694</u>	<u>21,584</u>
Special education:					
Behavioral disabilities:					
Salaries of teachers	113,411	33,734	147,145	147,145	-
Other salaries for instruction	38,047	2,927	40,974	40,974	-
Total behavioral disabilities	<u>151,458</u>	<u>36,661</u>	<u>188,119</u>	<u>188,119</u>	<u>-</u>
Resource room/resource center:					
Salaries of teachers	1,205,206	(57,890)	1,147,316	1,147,316	-
Other salaries for instruction	57,051	(57,051)	-	-	-
General supplies	1,500	(1,500)	-	-	-
Total resource room/resource center	<u>1,263,757</u>	<u>(116,441)</u>	<u>1,147,316</u>	<u>1,147,316</u>	<u>-</u>
Total special education - instruction	<u>1,415,215</u>	<u>(79,780)</u>	<u>1,335,435</u>	<u>1,335,435</u>	<u>-</u>
Bilingual education:					
Salaries of teachers	171,462	456	171,918	171,918	-
General supplies	800	(800)	-	-	-
Total bilingual education	<u>172,262</u>	<u>(344)</u>	<u>171,918</u>	<u>171,918</u>	<u>-</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	12,000	9,917	21,917	21,917	-
Total other instructional	<u>12,000</u>	<u>9,917</u>	<u>21,917</u>	<u>21,917</u>	<u>-</u>
Total - instruction	<u>6,131,086</u>	<u>(178,538)</u>	<u>5,952,548</u>	<u>5,930,964</u>	<u>21,584</u>
Attendance and social work services:					
Family/parent liaison salary	31,334	1,296	32,630	32,630	-
Total attendance and social work services	<u>31,334</u>	<u>1,296</u>	<u>32,630</u>	<u>32,630</u>	<u>-</u>
Health services:					
Salaries	57,051	(742)	56,309	56,309	-
Supplies and materials	1,000	(86)	914	914	-
Total health services	<u>58,051</u>	<u>(828)</u>	<u>57,223</u>	<u>57,223</u>	<u>-</u>
Other support services - students-regular:					
Salaries of other professional staff	201,773	(84,979)	116,794	116,794	-
Total other support services - students-regular	<u>201,773</u>	<u>(84,979)</u>	<u>116,794</u>	<u>116,794</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, 2019

	<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>					
Educational media services/school library:					
Salaries	\$ 83,004	\$ 8,326	\$ 91,330	\$ 91,330	\$ -
Supplies and materials	500	(500)	-	-	-
Total educational media services/school library	<u>83,504</u>	<u>7,826</u>	<u>91,330</u>	<u>91,330</u>	<u>-</u>
Support services - school administration:					
Salaries of principals/assistant principals	412,500	(187,912)	224,588	224,588	-
Salaries of secretarial and clerical assistants	140,999	(36,124)	104,875	104,875	-
Other salaries	2,990	790	3,780	3,780	-
Other purchased services (400-500 series)	500	-	500	-	500
Travel	500	(500)	-	-	-
Supplies and materials	2,000	(2,000)	-	-	-
Computers	77	-	77	-	77
Total support services - school administration	<u>559,566</u>	<u>(225,746)</u>	<u>333,820</u>	<u>333,243</u>	<u>577</u>
Security:					
Salaries	58,718	23,554	82,272	82,272	-
Total security	<u>58,718</u>	<u>23,554</u>	<u>82,272</u>	<u>82,272</u>	<u>-</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	5,800	1,072	6,872	6,067	805
Total student transportation services	<u>5,800</u>	<u>1,072</u>	<u>6,872</u>	<u>6,067</u>	<u>805</u>
Unallocated employee benefits:					
Social Security contribution	74,793	32,499	107,292	83,580	23,712
TPAF contribution - ERIP	70,175	50,713	120,888	35,303	85,585
Health benefits	1,416,984	202,744	1,619,728	1,619,728	-
Total unallocated employee benefits	<u>1,561,952</u>	<u>285,956</u>	<u>1,847,908</u>	<u>1,738,611</u>	<u>109,297</u>
Total undistributed expenditures	<u>2,560,698</u>	<u>8,151</u>	<u>2,568,849</u>	<u>2,458,170</u>	<u>110,679</u>
Total expenditures - current expense	<u>8,691,784</u>	<u>(170,387)</u>	<u>8,521,397</u>	<u>8,389,134</u>	<u>132,263</u>
Total expenditures	<u>8,691,784</u>	<u>(170,387)</u>	<u>8,521,397</u>	<u>8,389,134</u>	<u>132,263</u>
OTHER FINANCING SOURCES					
Transfers in	8,633,136	(170,387)	8,462,749	8,450,305	12,444
Total other financing sources	<u>8,633,136</u>	<u>(170,387)</u>	<u>8,462,749</u>	<u>8,450,305</u>	<u>12,444</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(58,648)	-	(58,648)	61,171	(119,819)
Fund balances, July 1	58,648	-	58,648	58,648	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 119,819</u>	<u>\$ (119,819)</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2019

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
P. S. 39 Dr. Charles P. DeFuccio					
EXPENDITURES -					
CURRENT EXPENSE					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 175,394	\$ (118,437)	\$ 56,957	\$ 56,957	\$ -
Grades 1-5	1,491,504	(55,578)	1,435,926	1,435,926	-
Grades 6-8	639,289	(189,602)	449,687	448,982	705
Total regular programs - instruction	<u>2,306,187</u>	<u>(363,617)</u>	<u>1,942,570</u>	<u>1,941,865</u>	<u>705</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	44,402	(2,452)	41,950	41,942	8
Other purchased services (400-500 series)	3,001	3,487	6,488	5,733	755
General supplies	27,800	4,348	32,148	28,964	3,184
Computers - instructional	4,344	(4,000)	344	344	-
Other objects	6,000	(6,000)	-	-	-
Miscellaneous expenditures	750	-	750	-	750
Total regular programs - undistributed instruction	<u>86,297</u>	<u>(4,617)</u>	<u>81,680</u>	<u>76,983</u>	<u>4,697</u>
Total regular programs	<u>2,392,484</u>	<u>(368,234)</u>	<u>2,024,250</u>	<u>2,018,848</u>	<u>5,402</u>
Special education:					
Learning/language disabilities:					
Salaries of teachers	57,051	(94)	56,957	56,957	-
Other salaries for instruction	46,697	(1,941)	44,756	44,756	-
Total learning/language disabilities	<u>103,748</u>	<u>(2,035)</u>	<u>101,713</u>	<u>101,713</u>	<u>-</u>
Resource room/resource center:					
Salaries of teachers	987,080	(7,548)	979,532	979,532	-
General supplies	300	(33)	267	-	267
Total resource room/resource center	<u>987,380</u>	<u>(7,581)</u>	<u>979,799</u>	<u>979,532</u>	<u>267</u>
Autism:					
Salaries of teachers	535,756	6,353	542,109	542,109	-
Other salaries for instruction	220,505	10,891	231,396	231,396	-
General supplies	1,400	(51)	1,349	939	410
Total autism	<u>757,661</u>	<u>17,193</u>	<u>774,854</u>	<u>774,444</u>	<u>410</u>
Total special education - instruction	<u>1,848,789</u>	<u>7,577</u>	<u>1,856,366</u>	<u>1,855,689</u>	<u>677</u>
Bilingual education:					
Salaries of teachers	110,898	(4,012)	106,886	106,885	1
Total bilingual education	<u>110,898</u>	<u>(4,012)</u>	<u>106,886</u>	<u>106,885</u>	<u>1</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	6,000	(3,101)	2,899	-	2,899
Total other instructional	<u>6,000</u>	<u>(3,101)</u>	<u>2,899</u>	<u>-</u>	<u>2,899</u>
Total - instruction	<u>4,358,171</u>	<u>(367,770)</u>	<u>3,990,401</u>	<u>3,981,422</u>	<u>8,979</u>
Attendance and social work services:					
Family/parent liaison salary	41,624	(674)	40,950	40,950	-
Total attendance and social work services	<u>41,624</u>	<u>(674)</u>	<u>40,950</u>	<u>40,950</u>	<u>-</u>
Health services:					
Salaries	114,298	(3,173)	111,125	111,125	-
Supplies and materials	500	(21)	479	-	479
Total health services	<u>114,798</u>	<u>(3,194)</u>	<u>111,604</u>	<u>111,125</u>	<u>479</u>
Other support services - students-regular:					
Salaries of other professional staff	61,214	(61,214)	-	-	-
Supplies and materials	500	(26)	474	-	474
Total other support services - students-regular	<u>61,714</u>	<u>(61,240)</u>	<u>474</u>	<u>-</u>	<u>474</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2019

	<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	\$ 61,629	\$ (1,154)	\$ 60,475	\$ 60,475	\$ -
Supplies and materials	2,000	(2,000)	-	-	-
Total educational media services/school library	<u>63,629</u>	<u>(3,154)</u>	<u>60,475</u>	<u>60,475</u>	<u>-</u>
Instruction staff training services:					
Other purchased professional services - educational	2,019	(2,019)	-	-	-
Total instruction staff training services	<u>2,019</u>	<u>(2,019)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Support services - school administration:					
Salaries of principals/assistant principals	280,700	(910)	279,790	276,790	3,000
Salaries of secretarial and clerical assistants	105,970	(15,451)	90,519	90,519	-
Other salaries	6,322	-	6,322	1,560	4,762
Other purchased services (400-500 series)	21,105	(2,397)	18,708	10,296	8,412
Supplies and materials	6,874	(2,233)	4,641	2,431	2,210
Total support services - school administration	<u>420,971</u>	<u>(20,991)</u>	<u>399,980</u>	<u>381,596</u>	<u>18,384</u>
Security:					
Salaries	123,974	(991)	122,983	122,982	1
Total security	<u>123,974</u>	<u>(991)</u>	<u>122,983</u>	<u>122,982</u>	<u>1</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	4,265	(3,844)	421	421	-
Total student transportation services	<u>4,265</u>	<u>(3,844)</u>	<u>421</u>	<u>421</u>	<u>-</u>
Unallocated employee benefits:					
Social Security contribution	61,695	17,381	79,076	68,198	10,878
TPAF contribution - ERIP	39,129	19,984	59,113	19,756	39,357
Health benefits	924,499	265,457	1,189,956	1,189,956	-
Total unallocated employee benefits	<u>1,025,323</u>	<u>302,822</u>	<u>1,328,145</u>	<u>1,277,910</u>	<u>50,235</u>
Total undistributed expenditures	<u>1,858,317</u>	<u>206,715</u>	<u>2,065,032</u>	<u>1,995,459</u>	<u>69,573</u>
Total expenditures - current expense	<u>6,216,488</u>	<u>(161,055)</u>	<u>6,055,433</u>	<u>5,976,881</u>	<u>78,552</u>
Total expenditures	<u>6,216,488</u>	<u>(161,055)</u>	<u>6,055,433</u>	<u>5,976,881</u>	<u>78,552</u>
OTHER FINANCING SOURCES					
Transfers in	6,180,164	(161,055)	6,019,109	6,002,449	16,660
Total other financing sources	<u>6,180,164</u>	<u>(161,055)</u>	<u>6,019,109</u>	<u>6,002,449</u>	<u>16,660</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(36,324)	-	(36,324)	25,568	(61,892)
Fund balances, July 1	36,324	-	36,324	36,324	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 61,892</u>	<u>\$ (61,892)</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2019

	<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	\$ 1,344,432	\$ 24,231	\$ 1,368,663	\$ 1,368,663	\$ -
Total regular programs - instruction	<u>1,344,432</u>	<u>24,231</u>	<u>1,368,663</u>	<u>1,368,663</u>	<u>-</u>
Regular programs - undistributed instruction:					
Purchased professional - educational services	-	10,900	10,900	-	10,900
Other purchased services (400-500 series)	18,645	-	18,645	13,787	4,858
General supplies	28,739	(10,900)	17,839	16,046	1,793
Other objects	3,983	-	3,983	2,928	1,055
Miscellaneous expenditures	750	-	750	-	750
Total regular programs - undistributed instruction	<u>52,117</u>	<u>-</u>	<u>52,117</u>	<u>32,761</u>	<u>19,356</u>
Total regular programs	<u>1,396,549</u>	<u>24,231</u>	<u>1,420,780</u>	<u>1,401,424</u>	<u>19,356</u>
Special education:					
Learning/language disabilities:					
Salaries of teachers	175,100	20,324	195,424	195,424	-
General supplies	1,500	-	1,500	1,499	1
Total learning/language disabilities	<u>176,600</u>	<u>20,324</u>	<u>196,924</u>	<u>196,923</u>	<u>1</u>
Behavioral disabilities:					
Salaries of teachers	223,628	(83,128)	140,500	140,500	-
Other salaries for instruction	88,849	3,069	91,918	91,918	-
Total behavioral disabilities	<u>312,477</u>	<u>(80,059)</u>	<u>232,418</u>	<u>232,418</u>	<u>-</u>
Resource room/resource center:					
Salaries of teachers	642,727	(131,797)	510,930	510,930	-
General supplies	500	(3)	497	497	-
Total resource room/resource center	<u>643,227</u>	<u>(131,800)</u>	<u>511,427</u>	<u>511,427</u>	<u>-</u>
Autism:					
Other salaries for instruction	-	35,600	35,600	35,600	-
Total autism	<u>-</u>	<u>35,600</u>	<u>35,600</u>	<u>35,600</u>	<u>-</u>
Total special education - instruction	<u>1,132,304</u>	<u>(155,935)</u>	<u>976,369</u>	<u>976,368</u>	<u>1</u>
Total - instruction	<u>2,528,853</u>	<u>(131,704)</u>	<u>2,397,149</u>	<u>2,377,792</u>	<u>19,357</u>
Attendance and social work services:					
Family/parent liaison salary	16,985	1,429	18,414	18,414	-
Total attendance and social work services	<u>16,985</u>	<u>1,429</u>	<u>18,414</u>	<u>18,414</u>	<u>-</u>
Health services:					
Salaries	112,411	(5,831)	106,580	106,580	-
Supplies and materials	1,200	(1)	1,199	1,199	-
Total health services	<u>113,611</u>	<u>(5,832)</u>	<u>107,779</u>	<u>107,779</u>	<u>-</u>
Other support services - students-regular:					
Salaries of other professional staff	114,061	(3,396)	110,665	110,665	-
Supplies and materials	500	(1)	499	499	-
Total other support services - students-regular	<u>114,561</u>	<u>(3,397)</u>	<u>111,164</u>	<u>111,164</u>	<u>-</u>
Support services - school administration:					
Salaries of principals/assistant principals	142,900	2,456	145,356	145,356	-
Salaries of secretarial and clerical assistants	101,752	727	102,479	102,479	-
Other salaries	10,000	(4,858)	5,142	2,440	2,702
Supplies and materials	5,000	(2,575)	2,425	2,424	1
Total support services - school administration	<u>259,652</u>	<u>(4,250)</u>	<u>255,402</u>	<u>252,699</u>	<u>2,703</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2019

	<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>					
Security:					
Salaries	\$ 99,044	\$ (15,552)	\$ 83,492	\$ 83,492	\$ -
Total security	<u>99,044</u>	<u>(15,552)</u>	<u>83,492</u>	<u>83,492</u>	<u>-</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	2,700	(276)	2,424	1,759	665
Total student transportation services	<u>2,700</u>	<u>(276)</u>	<u>2,424</u>	<u>1,759</u>	<u>665</u>
Unallocated employee benefits:					
Social Security contribution	31,972	18,306	50,278	45,706	4,572
TPAF contribution - ERIP	20,771	6,147	26,918	10,414	16,504
Health benefits	501,163	196,241	697,404	697,404	-
Total unallocated employee benefits	<u>553,906</u>	<u>220,694</u>	<u>774,600</u>	<u>753,524</u>	<u>21,076</u>
Total undistributed expenditures	<u>1,160,459</u>	<u>192,816</u>	<u>1,353,275</u>	<u>1,328,831</u>	<u>24,444</u>
Total expenditures - current expense	<u>3,689,312</u>	<u>61,112</u>	<u>3,750,424</u>	<u>3,706,623</u>	<u>43,801</u>
Total expenditures	<u>3,689,312</u>	<u>61,112</u>	<u>3,750,424</u>	<u>3,706,623</u>	<u>43,801</u>
OTHER FINANCING SOURCES					
Transfers in	3,673,908	61,112	3,735,020	3,725,318	9,702
Total other financing sources	<u>3,673,908</u>	<u>61,112</u>	<u>3,735,020</u>	<u>3,725,318</u>	<u>9,702</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(15,404)	-	(15,404)	18,695	(34,099)
Fund balances, July 1	15,404	-	15,404	15,404	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 34,099</u>	<u>\$ (34,099)</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2019

	<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	\$ 57,583	\$ 3,335	\$ 60,918	\$ 60,918	\$ -
Grades 1-5	753,874	3,998	757,872	757,871	1
Grades 6-8	783,735	321,523	1,105,258	1,105,258	-
Total regular programs - instruction	<u>1,595,192</u>	<u>328,856</u>	<u>1,924,048</u>	<u>1,924,047</u>	<u>1</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	126,346	7,260	133,606	133,606	-
Purchased professional - educational services	1,500	-	1,500	-	1,500
Other purchased services (400-500 series)	4,512	(101)	4,411	3,137	1,274
General supplies	41,018	(3,803)	37,215	32,183	5,032
Other objects	9,459	(590)	8,869	8,751	118
Miscellaneous expenditures	750	(750)	-	-	-
Total regular programs - undistributed instruction	<u>183,585</u>	<u>2,016</u>	<u>185,601</u>	<u>177,677</u>	<u>7,924</u>
Total regular programs	<u>1,778,777</u>	<u>330,872</u>	<u>2,109,649</u>	<u>2,101,724</u>	<u>7,925</u>
Special education:					
Learning/language disabilities:					
Salaries of teachers	158,982	12,607	171,589	171,589	-
Other salaries for instruction	75,265	6,048	81,313	81,313	-
Other purchased services (400-500 series)	1,000	-	1,000	1,000	-
General supplies	4,812	(1)	4,811	4,000	811
Total learning/language disabilities	<u>240,059</u>	<u>18,654</u>	<u>258,713</u>	<u>257,902</u>	<u>811</u>
Behavioral disabilities:					
Other salaries for instruction	45,297	(1,405)	43,892	43,892	-
Total behavioral disabilities	<u>45,297</u>	<u>(1,405)</u>	<u>43,892</u>	<u>43,892</u>	<u>-</u>
Resource room/resource center:					
Salaries of teachers	921,436	(85,275)	836,161	836,161	-
Other salaries for instruction	35,007	(35,007)	-	-	-
General supplies	8,800	(41)	8,759	4,298	4,461
Total resource room/resource center	<u>965,243</u>	<u>(120,323)</u>	<u>844,920</u>	<u>840,459</u>	<u>4,461</u>
Autism:					
Salaries of teachers	120,077	677	120,754	120,754	-
Other salaries for instruction	82,744	3,180	85,924	85,924	-
General supplies	1,424	-	1,424	1,000	424
Total autism	<u>204,245</u>	<u>3,857</u>	<u>208,102</u>	<u>207,678</u>	<u>424</u>
Total special education - instruction	<u>1,454,844</u>	<u>(99,217)</u>	<u>1,355,627</u>	<u>1,349,931</u>	<u>5,696</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	8,800	-	8,800	8,800	-
Total other instructional	<u>8,800</u>	<u>-</u>	<u>8,800</u>	<u>8,800</u>	<u>-</u>
Total - instruction	<u>3,242,421</u>	<u>231,655</u>	<u>3,474,076</u>	<u>3,460,455</u>	<u>13,621</u>
Attendance and social work services:					
Family/parent liaison salary	41,624	145	41,769	41,769	-
Supplies and materials	500	(92)	408	403	5
Total attendance and social work services	<u>42,124</u>	<u>53</u>	<u>42,177</u>	<u>42,172</u>	<u>5</u>
Health services:					
Salaries	112,411	(3,966)	108,445	108,445	-
Supplies and materials	1,000	-	1,000	1,000	-
Total health services	<u>113,411</u>	<u>(3,966)</u>	<u>109,445</u>	<u>109,445</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, 2019

	<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	\$ 110,867	\$ 108,902	\$ 219,769	\$ 219,769	\$ -
Supplies and materials	1,305	(385)	920	920	-
Total other support services - students-regular	<u>112,172</u>	<u>108,517</u>	<u>220,689</u>	<u>220,689</u>	<u>-</u>
Educational media services/school library:					
Salaries	112,411	(95,951)	16,460	16,460	-
Other purchased services (400-500 series)	14,816	-	14,816	14,462	354
Supplies and materials	1,000	-	1,000	-	1,000
Total educational media services/school library	<u>128,227</u>	<u>(95,951)</u>	<u>32,276</u>	<u>30,922</u>	<u>1,354</u>
Support services - school administration:					
Salaries of principals/assistant principals	302,000	(106,250)	195,750	195,750	-
Salaries of secretarial and clerical assistants	126,452	85	126,537	126,537	-
Other salaries	3,200	(10)	3,190	3,190	-
Other purchased services (400-500 series)	6,813	(2,565)	4,248	2,349	1,899
Supplies and materials	2,212	(2,000)	212	27	185
Total support services - school administration	<u>440,677</u>	<u>(110,740)</u>	<u>329,937</u>	<u>327,853</u>	<u>2,084</u>
Security:					
Salaries	154,488	(3,870)	150,618	150,618	-
General supplies	250	(250)	-	-	-
Total security	<u>154,738</u>	<u>(4,120)</u>	<u>150,618</u>	<u>150,618</u>	<u>-</u>
Student transportation services:					
Contracted services -					
(other than between home and school) - vendors	7,572	(3,206)	4,366	3,622	744
Total student transportation services	<u>7,572</u>	<u>(3,206)</u>	<u>4,366</u>	<u>3,622</u>	<u>744</u>
Unallocated employee benefits:					
Social Security contribution	66,131	21,277	87,408	74,015	13,393
TPAF contribution - ERIP	33,030	31,223	64,253	16,571	47,682
Health benefits	1,056,608	145,923	1,202,531	1,202,531	-
Total unallocated employee benefits	<u>1,155,769</u>	<u>198,423</u>	<u>1,354,192</u>	<u>1,293,117</u>	<u>61,075</u>
Total undistributed expenditures	<u>2,154,690</u>	<u>89,010</u>	<u>2,243,700</u>	<u>2,178,438</u>	<u>65,262</u>
Total expenditures - current expense	<u>5,397,111</u>	<u>320,665</u>	<u>5,717,776</u>	<u>5,638,893</u>	<u>78,883</u>
Total expenditures	<u>5,397,111</u>	<u>320,665</u>	<u>5,717,776</u>	<u>5,638,893</u>	<u>78,883</u>
OTHER FINANCING SOURCES					
Transfers in	5,357,461	320,665	5,678,126	5,665,798	12,328
Total other financing sources	<u>5,357,461</u>	<u>320,665</u>	<u>5,678,126</u>	<u>5,665,798</u>	<u>12,328</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(39,650)	-	(39,650)	26,905	(66,555)
Fund balances, July 1	39,650	-	39,650	39,650	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 66,555</u>	<u>\$ (66,555)</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2019

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Liberty High School					
EXPENDITURES -					
CURRENT EXPENSE					
Regular programs - instruction:					
Salaries of teachers:					
Grades 9-12	\$ 1,597,171	\$ (70,089)	\$ 1,527,082	\$ 1,527,043	\$ 39
Total regular programs - instruction	<u>1,597,171</u>	<u>(70,089)</u>	<u>1,527,082</u>	<u>1,527,043</u>	<u>39</u>
Regular programs - undistributed instruction:					
Other purchased services (400-500 series)	3,002	2,616	5,618	5,613	5
General supplies	1,825	(1,563)	262	199	63
Other objects	-	845	845	224	621
Miscellaneous expenditures	625	(625)	-	-	-
Total regular programs - undistributed instruction	<u>5,452</u>	<u>1,273</u>	<u>6,725</u>	<u>6,036</u>	<u>689</u>
Total regular programs	<u>1,602,623</u>	<u>(68,816)</u>	<u>1,533,807</u>	<u>1,533,079</u>	<u>728</u>
Special education:					
Resource room/resource center:					
Salaries of teachers	397,013	(5,715)	391,298	391,298	-
Other salaries for instruction	38,047	(36,039)	2,008	2,008	-
Total resource room/resource center	<u>435,060</u>	<u>(41,754)</u>	<u>393,306</u>	<u>393,306</u>	<u>-</u>
Total special education - instruction	<u>435,060</u>	<u>(41,754)</u>	<u>393,306</u>	<u>393,306</u>	<u>-</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	4,330	5,271	9,601	9,601	-
Total other instructional	<u>4,330</u>	<u>5,271</u>	<u>9,601</u>	<u>9,601</u>	<u>-</u>
Total - instruction	<u>2,042,013</u>	<u>(105,299)</u>	<u>1,936,714</u>	<u>1,935,986</u>	<u>728</u>
Attendance and social work services:					
Salaries	26,513	1,103	27,616	27,616	-
Total attendance and social work services	<u>26,513</u>	<u>1,103</u>	<u>27,616</u>	<u>27,616</u>	<u>-</u>
Health services:					
Salaries	108,898	(3,294)	105,604	105,604	-
Supplies and materials	250	(79)	171	171	-
Total health services	<u>109,148</u>	<u>(3,373)</u>	<u>105,775</u>	<u>105,775</u>	<u>-</u>
Other support services - students-regular:					
Salaries of other professional staff	65,793	(3,558)	62,235	62,235	-
Other salaries	113,411	(3,410)	110,001	110,001	-
Supplies and materials	12,600	(79)	12,521	11,894	627
Total other support services - students-regular	<u>191,804</u>	<u>(7,047)</u>	<u>184,757</u>	<u>184,130</u>	<u>627</u>
Support services - school administration:					
Salaries of principals/assistant principals	142,900	(919)	141,981	141,981	-
Salaries of secretarial and clerical assistants	85,430	5,027	90,457	90,457	-
Other purchased services (400-500 series)	19,500	2,192	21,692	15,866	5,826
Supplies and materials	7,578	(4,551)	3,027	3,026	1
Total support services - school administration	<u>255,408</u>	<u>1,749</u>	<u>257,157</u>	<u>251,330</u>	<u>5,827</u>
Security:					
Salaries	69,705	1,194	70,899	70,899	-
Total security	<u>69,705</u>	<u>1,194</u>	<u>70,899</u>	<u>70,899</u>	<u>-</u>
Student transportation services:					
Contracted services -					
(other than between home and school) - vendors	1,500	(1,500)	-	-	-
Total student transportation services	<u>1,500</u>	<u>(1,500)</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, 2019

	<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	\$ 20,881	\$ 7,143	\$ 28,024	\$ 23,773	\$ 4,251
TPAF contribution - ERIP	11,851	9,497	21,348	6,008	15,340
Health benefits	572,390	83,989	656,379	656,050	329
Total unallocated employee benefits	<u>605,122</u>	<u>100,629</u>	<u>705,751</u>	<u>685,831</u>	<u>19,920</u>
Total undistributed expenditures	<u>1,259,200</u>	<u>92,755</u>	<u>1,351,955</u>	<u>1,325,581</u>	<u>26,374</u>
Total expenditures - current expense	<u>3,301,213</u>	<u>(12,544)</u>	<u>3,288,669</u>	<u>3,261,567</u>	<u>27,102</u>
Total expenditures	<u>3,301,213</u>	<u>(12,544)</u>	<u>3,288,669</u>	<u>3,261,567</u>	<u>27,102</u>
OTHER FINANCING SOURCES					
Transfers in	<u>3,283,442</u>	<u>(12,544)</u>	<u>3,270,898</u>	<u>3,269,334</u>	<u>1,564</u>
Total other financing sources	<u>3,283,442</u>	<u>(12,544)</u>	<u>3,270,898</u>	<u>3,269,334</u>	<u>1,564</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(17,771)	-	(17,771)	7,767	(25,538)
Fund balances, July 1	<u>17,771</u>	-	<u>17,771</u>	<u>17,771</u>	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 25,538</u>	<u>\$ (25,538)</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2019

	<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	\$ 2,239,647	\$ 74,815	\$ 2,314,462	\$ 2,314,462	\$ -
Total regular programs - instruction	<u>2,239,647</u>	<u>74,815</u>	<u>2,314,462</u>	<u>2,314,462</u>	<u>-</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	43,024	67	43,091	43,091	-
Purchased professional - educational services	1,200	(1,200)	-	-	-
Other purchased services (400-500 series)	9,630	3,122	12,752	8,687	4,065
General supplies	22,733	(308)	22,425	19,214	3,211
Computers - instructional	3,971	(131)	3,840	3,725	115
Textbooks	2,066	(2,000)	66	-	66
Other objects	4,514	(2,979)	1,535	1,535	-
Miscellaneous expenditures	625	(625)	-	-	-
Total regular programs - undistributed instruction	<u>87,763</u>	<u>(4,054)</u>	<u>83,709</u>	<u>76,252</u>	<u>7,457</u>
Total regular programs	<u>2,327,410</u>	<u>70,761</u>	<u>2,398,171</u>	<u>2,390,714</u>	<u>7,457</u>
Special education:					
Cognitive - mild:					
Salaries of teachers	331,013	(7,737)	323,276	323,276	-
Other salaries for instruction	86,104	5,430	91,534	91,534	-
Other purchased services (400-500 series)	-	1,500	1,500	1,500	-
General supplies	3,000	(1,549)	1,451	1,451	-
Total cognitive - mild	<u>420,117</u>	<u>(2,356)</u>	<u>417,761</u>	<u>417,761</u>	<u>-</u>
Cognitive - moderate:					
Salaries of teachers	288,994	7,630	296,624	296,624	-
Other salaries for instruction	78,677	5,434	84,111	84,111	-
Other purchased services (400-500 series)	-	1,500	1,500	1,500	-
General supplies	3,011	(1,500)	1,511	1,500	11
Total cognitive - moderate	<u>370,682</u>	<u>13,064</u>	<u>383,746</u>	<u>383,735</u>	<u>11</u>
Resource room/resource center:					
Salaries of teachers	110,898	32,354	143,252	143,252	-
Total resource room/resource center	<u>110,898</u>	<u>32,354</u>	<u>143,252</u>	<u>143,252</u>	<u>-</u>
Total special education - instruction	<u>901,697</u>	<u>43,062</u>	<u>944,759</u>	<u>944,748</u>	<u>11</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	28,400	(2,312)	26,088	26,088	-
Total other instructional	<u>28,400</u>	<u>(2,312)</u>	<u>26,088</u>	<u>26,088</u>	<u>-</u>
Total - instruction	<u>3,257,507</u>	<u>111,511</u>	<u>3,369,018</u>	<u>3,361,550</u>	<u>7,468</u>
Attendance and social work services:					
Family/parent liaison salary	15,800	(15,800)	-	-	-
Total attendance and social work services	<u>15,800</u>	<u>(15,800)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Health services:					
Salaries	113,411	(3,948)	109,463	109,463	-
Supplies and materials	1,500	(407)	1,093	1,093	-
Total health services	<u>114,911</u>	<u>(4,355)</u>	<u>110,556</u>	<u>110,556</u>	<u>-</u>
Other support services - students-regular:					
Salaries of other professional staff	120,461	(5,962)	114,499	114,499	-
Total other support services - students-regular	<u>120,461</u>	<u>(5,962)</u>	<u>114,499</u>	<u>114,499</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, 2019

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Academy I					
Educational media services/school library:					
Salaries	\$ 121,438	\$ (4,242)	\$ 117,196	\$ 117,196	\$ -
Other purchased services (400-500 series)	-	3,000	3,000	2,795	205
Supplies and materials	4,107	(3,107)	1,000	1,000	-
Other objects	150	-	150	150	-
Total educational media services/school library	<u>125,695</u>	<u>(4,349)</u>	<u>121,346</u>	<u>121,141</u>	<u>205</u>
Support services - school administration:					
Salaries of principals/assistant principals	161,650	(37,438)	124,212	124,212	-
Salaries of secretarial and clerical assistants	103,862	(27,470)	76,392	76,392	-
Other purchased services (400-500 series)	5,004	(619)	4,385	4,383	2
Supplies and materials	11,004	(118)	10,886	10,886	-
Other objects	246	(155)	91	45	46
Total support services - school administration	<u>281,766</u>	<u>(65,800)</u>	<u>215,966</u>	<u>215,918</u>	<u>48</u>
Security:					
Salaries	82,216	712	82,928	82,928	-
Total security	<u>82,216</u>	<u>712</u>	<u>82,928</u>	<u>82,928</u>	<u>-</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	4,000	832	4,832	3,320	1,512
Total student transportation services	<u>4,000</u>	<u>832</u>	<u>4,832</u>	<u>3,320</u>	<u>1,512</u>
Unallocated employee benefits:					
Social Security contribution	48,892	13,558	62,450	51,964	10,486
TPAF contribution - ERIP	35,197	20,241	55,438	17,744	37,694
Health benefits	753,478	142,048	895,526	895,526	-
Total unallocated employee benefits	<u>837,567</u>	<u>175,847</u>	<u>1,013,414</u>	<u>965,234</u>	<u>48,180</u>
Total undistributed expenditures	<u>1,582,416</u>	<u>81,125</u>	<u>1,663,541</u>	<u>1,613,596</u>	<u>49,945</u>
Total expenditures - current expense	<u>4,839,923</u>	<u>192,636</u>	<u>5,032,559</u>	<u>4,975,146</u>	<u>57,413</u>
CAPITAL OUTLAY					
Equipment:					
Grades 6 - 8	11,000	(2,428)	8,572	8,572	-
Total equipment	<u>11,000</u>	<u>(2,428)</u>	<u>8,572</u>	<u>8,572</u>	<u>-</u>
Total capital outlay	<u>11,000</u>	<u>(2,428)</u>	<u>8,572</u>	<u>8,572</u>	<u>-</u>
Total expenditures	<u>4,850,923</u>	<u>190,208</u>	<u>5,041,131</u>	<u>4,983,718</u>	<u>57,413</u>
OTHER FINANCING SOURCES					
Transfers in	4,823,880	190,208	5,014,088	5,013,189	899
Total other financing sources	<u>4,823,880</u>	<u>190,208</u>	<u>5,014,088</u>	<u>5,013,189</u>	<u>899</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(27,043)	-	(27,043)	29,471	(56,514)
Fund balances, July 1	27,043	-	27,043	27,043	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 56,514</u>	<u>\$ (56,514)</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2019

	<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	\$ 10,171,979	\$ (533,196)	\$ 9,638,783	\$ 9,638,782	\$ 1
Total regular programs - instruction	<u>10,171,979</u>	<u>(533,196)</u>	<u>9,638,783</u>	<u>9,638,782</u>	<u>1</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	127,456	(12,145)	115,311	115,311	-
Purchased professional - educational services	1,000	35,000	36,000	-	36,000
Other purchased services (400-500 series)	69,656	(9,353)	60,303	58,316	1,987
Travel	7,500	(5,685)	1,815	1,815	-
General supplies	58,699	6,719	65,418	61,645	3,773
Computers - instructional	281	-	281	275	6
Textbooks	53,847	(8,281)	45,566	38,914	6,652
Other objects	27,082	(17,267)	9,815	6,883	2,932
Miscellaneous expenditures	2,000	(2,000)	-	-	-
Total regular programs - undistributed instruction	<u>347,521</u>	<u>(13,012)</u>	<u>334,509</u>	<u>283,159</u>	<u>51,350</u>
Total regular programs	<u>10,519,500</u>	<u>(546,208)</u>	<u>9,973,292</u>	<u>9,921,941</u>	<u>51,351</u>
Special education:					
Cognitive - mild:					
General supplies	500	(500)	-	-	-
Total cognitive - mild	<u>500</u>	<u>(500)</u>	<u>-</u>	<u>-</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:					
Salaries of teachers	137,713	(137,713)	-	-	-
Other salaries for instruction	80,304	1,370	81,674	81,674	-
General supplies	1,000	-	1,000	1,000	-
Total learning/language disabilities	<u>219,017</u>	<u>(136,343)</u>	<u>82,674</u>	<u>82,674</u>	<u>-</u>
Behavioral disabilities:					
General supplies	1,000	-	1,000	1,000	-
Total behavioral disabilities	<u>1,000</u>	<u>-</u>	<u>1,000</u>	<u>1,000</u>	<u>-</u>
Resource room/resource center:					
Salaries of teachers	2,152,875	188,879	2,341,754	2,341,754	-
Other salaries for instruction	186,788	42,183	228,971	228,971	-
General supplies	500	-	500	500	-
Total resource room/resource center	<u>2,340,163</u>	<u>231,062</u>	<u>2,571,225</u>	<u>2,571,225</u>	<u>-</u>
Autism:					
Other salaries for instruction	191,657	(44,976)	146,681	146,681	-
Total autism	<u>191,657</u>	<u>(44,976)</u>	<u>146,681</u>	<u>146,681</u>	<u>-</u>
Total special education - instruction	<u>2,752,837</u>	<u>49,243</u>	<u>2,802,080</u>	<u>2,802,080</u>	<u>-</u>
Bilingual education:					
Salaries of teachers	696,113	(35,309)	660,804	660,804	-
General supplies	500	-	500	500	-
Textbooks	1,091	(29)	1,062	971	91
Total bilingual education	<u>697,704</u>	<u>(35,338)</u>	<u>662,366</u>	<u>662,275</u>	<u>91</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2019

	<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	\$ 22,000	\$ (9,100)	\$ 12,900	\$ 12,900	\$ -
Other purchase services (300-500 series)	1,500	(1,500)	-	-	-
Total other instructional	<u>23,500</u>	<u>(10,600)</u>	<u>12,900</u>	<u>12,900</u>	<u>-</u>
Total - instruction	<u>13,993,541</u>	<u>(542,903)</u>	<u>13,450,638</u>	<u>13,399,196</u>	<u>51,442</u>
Attendance and social work services:					
Salaries	36,282	1,996	38,278	38,278	-
Family/parent liaison salary	41,624	145	41,769	41,769	-
Total attendance and social work services	<u>77,906</u>	<u>2,141</u>	<u>80,047</u>	<u>80,047</u>	<u>-</u>
Health services:					
Salaries	232,023	(9,013)	223,010	223,010	-
Supplies and materials	5,000	(81)	4,919	3,443	1,476
Total health services	<u>237,023</u>	<u>(9,094)</u>	<u>227,929</u>	<u>226,453</u>	<u>1,476</u>
Other support services - students-regular:					
Salaries of other professional staff	748,712	(138,719)	609,993	609,993	-
Other salaries	145,579	(50,149)	95,430	95,430	-
Supplies and materials	4,000	(1,300)	2,700	2,700	-
Total other support services - students-regular	<u>898,291</u>	<u>(190,168)</u>	<u>708,123</u>	<u>708,123</u>	<u>-</u>
Educational media services/school library:					
Salaries	69,521	(24,586)	44,935	44,935	-
Supplies and materials	5,013	(3,913)	1,100	1,100	-
Computers	5,000	(32)	4,968	-	4,968
Total educational media services/school library	<u>79,534</u>	<u>(28,531)</u>	<u>51,003</u>	<u>46,035</u>	<u>4,968</u>
Support services - school administration:					
Salaries of principals/assistant principals	827,900	(103,645)	724,255	724,255	-
Salaries of secretarial and clerical assistants	527,550	(54,517)	473,033	473,033	-
Other salaries	2,000	(2,000)	-	-	-
Other purchased services (400-500 series)	46,136	250	46,386	34,608	11,778
Travel	1,000	(1,000)	-	-	-
Supplies and materials	30,042	(6,686)	23,356	23,309	47
Other objects	1,500	(12)	1,488	1,488	-
Total support services - school administration	<u>1,436,128</u>	<u>(167,610)</u>	<u>1,268,518</u>	<u>1,256,693</u>	<u>11,825</u>
Security:					
Salaries	438,065	(815)	437,250	437,250	-
General supplies	5,000	(2,000)	3,000	3,000	-
Total security	<u>443,065</u>	<u>(2,815)</u>	<u>440,250</u>	<u>440,250</u>	<u>-</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	25,000	(2,861)	22,139	19,214	2,925
Total student transportation services	<u>25,000</u>	<u>(2,861)</u>	<u>22,139</u>	<u>19,214</u>	<u>2,925</u>
Unallocated employee benefits:					
Social Security contribution	190,467	65,863	256,330	210,457	45,873
TPAF contribution - ERIP	147,476	91,885	239,361	73,977	165,384
Health benefits	3,569,106	109,422	3,678,528	3,678,528	-
Total unallocated employee benefits	<u>3,907,049</u>	<u>267,170</u>	<u>4,174,219</u>	<u>3,962,962</u>	<u>211,257</u>
Total undistributed expenditures	<u>7,103,996</u>	<u>(131,768)</u>	<u>6,972,228</u>	<u>6,739,777</u>	<u>232,451</u>
Total expenditures - current expense	<u>21,097,537</u>	<u>(674,671)</u>	<u>20,422,866</u>	<u>20,138,973</u>	<u>283,893</u>
Total expenditures	<u>21,097,537</u>	<u>(674,671)</u>	<u>20,422,866</u>	<u>20,138,973</u>	<u>283,893</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2019

	<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	\$ 20,960,578	\$ (674,671)	\$ 20,285,907	\$ 20,274,779	\$ 11,128
Total other financing sources	<u>20,960,578</u>	<u>(674,671)</u>	<u>20,285,907</u>	<u>20,274,779</u>	<u>11,128</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(136,959)	-	(136,959)	135,806	(272,765)
Fund balances, July 1	136,959	-	136,959	136,959	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 272,765</u>	<u>\$ (272,765)</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2019

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Ferris High School					
EXPENDITURES -					
CURRENT EXPENSE					
Regular programs - instruction:					
Salaries of teachers:					
Grades 9-12	\$ 7,646,946	\$ (529,365)	\$ 7,117,581	\$ 7,117,581	\$ -
Total regular programs - instruction	<u>7,646,946</u>	<u>(529,365)</u>	<u>7,117,581</u>	<u>7,117,581</u>	<u>-</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	392,048	18,350	410,398	410,398	-
Other purchased services (400-500 series)	79,192	(1,753)	77,439	62,516	14,923
General supplies	140,415	(14,498)	125,917	120,777	5,140
Computers - instructional	26,603	(122)	26,481	20,203	6,278
Other objects	9,807	(1,684)	8,123	8,059	64
Miscellaneous expenditures	1,750	(875)	875	-	875
Total regular programs - undistributed instruction	<u>649,815</u>	<u>(582)</u>	<u>649,233</u>	<u>621,953</u>	<u>27,280</u>
Total regular programs	<u>8,296,761</u>	<u>(529,947)</u>	<u>7,766,814</u>	<u>7,739,534</u>	<u>27,280</u>
Special education:					
Cognitive - mild:					
Salaries of teachers	8,080	(40)	8,040	8,040	-
General supplies	7,023	(554)	6,469	6,446	23
Total cognitive - mild	<u>15,103</u>	<u>(594)</u>	<u>14,509</u>	<u>14,486</u>	<u>23</u>
Cognitive - moderate:					
Salaries of teachers	96,952	12,026	108,978	108,978	-
Other salaries for instruction	124,575	(40,119)	84,456	84,456	-
Total cognitive - moderate	<u>221,527</u>	<u>(28,093)</u>	<u>193,434</u>	<u>193,434</u>	<u>-</u>
Learning/language disabilities:					
Salaries of teachers	58,655	665	59,320	59,320	-
Other salaries for instruction	80,304	815	81,119	81,119	-
Total learning/language disabilities	<u>138,959</u>	<u>1,480</u>	<u>140,439</u>	<u>140,439</u>	<u>-</u>
Resource room/resource center:					
Salaries of teachers	1,469,216	(53,149)	1,416,067	1,416,067	-
Other salaries for instruction	129,683	(38,534)	91,149	91,149	-
Total resource room/resource center	<u>1,598,899</u>	<u>(91,683)</u>	<u>1,507,216</u>	<u>1,507,216</u>	<u>-</u>
Autism:					
Salaries of teachers	825,982	147,907	973,889	973,888	1
Total autism	<u>825,982</u>	<u>147,907</u>	<u>973,889</u>	<u>973,888</u>	<u>1</u>
Total special education - instruction	<u>2,800,470</u>	<u>29,017</u>	<u>2,829,487</u>	<u>2,829,463</u>	<u>24</u>
Bilingual education:					
Salaries of teachers	949,080	(70,441)	878,639	878,639	-
General supplies	2,529	(691)	1,838	1,309	529
Total bilingual education	<u>951,609</u>	<u>(71,132)</u>	<u>880,477</u>	<u>879,948</u>	<u>529</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	16,000	(1,140)	14,860	14,860	-
Total other instructional	<u>16,000</u>	<u>(1,140)</u>	<u>14,860</u>	<u>14,860</u>	<u>-</u>
Total - instruction	<u>12,064,840</u>	<u>(573,202)</u>	<u>11,491,638</u>	<u>11,463,805</u>	<u>27,833</u>
Attendance and social work services:					
Salaries	48,993	1,284	50,277	50,277	-
Family/parent liaison salary	41,624	145	41,769	41,769	-
Total attendance and social work services	<u>90,617</u>	<u>1,429</u>	<u>92,046</u>	<u>92,046</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, 2019

	<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	\$ 176,877	\$ (67,661)	\$ 109,216	\$ 109,216	\$ -
Supplies and materials	2,000	(460)	1,540	1,540	-
Total health services	<u>178,877</u>	<u>(68,121)</u>	<u>110,756</u>	<u>110,756</u>	<u>-</u>
Other support services - students-regular:					
Salaries of other professional staff	615,561	(2,377)	613,184	613,184	-
Other salaries	202,002	2,508	204,510	204,510	-
Supplies and materials	5,665	(5)	5,660	5,660	-
Total other support services - students-regular	<u>823,228</u>	<u>126</u>	<u>823,354</u>	<u>823,354</u>	<u>-</u>
Educational media services/school library:					
Salaries	109,898	103	110,001	110,001	-
Supplies and materials	2,000	(19)	1,981	1,981	-
Total educational media services/school library	<u>111,898</u>	<u>84</u>	<u>111,982</u>	<u>111,982</u>	<u>-</u>
Support services - school administration:					
Salaries of principals/assistant principals	599,800	(383)	599,417	599,417	-
Salaries of secretarial and clerical assistants	431,426	3,258	434,684	434,684	-
Other salaries	3,800	-	3,800	3,800	-
Other purchased services (400-500 series)	3,802	(1,058)	2,744	2,744	-
Supplies and materials	29,927	(12,562)	17,365	15,998	1,367
Other objects	1,550	(62)	1,488	1,488	-
Total support services - school administration	<u>1,070,305</u>	<u>(10,807)</u>	<u>1,059,498</u>	<u>1,058,131</u>	<u>1,367</u>
Security:					
Salaries	405,499	(23,639)	381,860	381,860	-
Total security	<u>405,499</u>	<u>(23,639)</u>	<u>381,860</u>	<u>381,860</u>	<u>-</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	15,000	(699)	14,301	13,631	670
Total student transportation services	<u>15,000</u>	<u>(699)</u>	<u>14,301</u>	<u>13,631</u>	<u>670</u>
Unallocated employee benefits:					
Social Security contribution	162,240	66,256	228,496	193,989	34,507
TPAF contribution - ERIP	79,471	85,387	164,858	40,120	124,738
Health benefits	2,876,175	389,385	3,265,560	3,265,560	-
Total unallocated employee benefits	<u>3,117,886</u>	<u>541,028</u>	<u>3,658,914</u>	<u>3,499,669</u>	<u>159,245</u>
Total undistributed expenditures	<u>5,813,310</u>	<u>439,401</u>	<u>6,252,711</u>	<u>6,091,429</u>	<u>161,282</u>
Total expenditures - current expense	<u>17,878,150</u>	<u>(133,801)</u>	<u>17,744,349</u>	<u>17,555,234</u>	<u>189,115</u>
Total expenditures	<u>17,878,150</u>	<u>(133,801)</u>	<u>17,744,349</u>	<u>17,555,234</u>	<u>189,115</u>
<u>OTHER FINANCING SOURCES</u>					
Transfers in	17,769,875	(133,801)	17,636,074	17,631,552	4,522
Total other financing sources	<u>17,769,875</u>	<u>(133,801)</u>	<u>17,636,074</u>	<u>17,631,552</u>	<u>4,522</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(108,275)	-	(108,275)	76,318	(184,593)
Fund balances, July 1	108,275	-	108,275	108,275	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 184,593</u>	<u>\$ (184,593)</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2019

	<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	\$ 4,655,051	\$ (626,205)	\$ 4,028,846	\$ 4,018,448	\$ 10,398
Total regular programs - instruction	<u>4,655,051</u>	<u>(626,205)</u>	<u>4,028,846</u>	<u>4,018,448</u>	<u>10,398</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	100	(100)	-	-	-
Purchased professional - educational services	2,000	13,000	15,000	-	15,000
Other purchased services (400-500 series)	44,698	35,779	80,477	70,068	10,409
Travel	-	2,295	2,295	2,295	-
General supplies	14,135	(2,437)	11,698	7,721	3,977
Computers - instructional	526	(500)	26	-	26
Textbooks	3,701	(2,500)	1,201	-	1,201
Other objects	5,277	(3,115)	2,162	1,947	215
Miscellaneous expenditures	1,800	(1,050)	750	-	750
Total regular programs - undistributed instruction	<u>72,237</u>	<u>41,372</u>	<u>113,609</u>	<u>82,031</u>	<u>31,578</u>
Total regular programs	<u>4,727,288</u>	<u>(584,833)</u>	<u>4,142,455</u>	<u>4,100,479</u>	<u>41,976</u>
Special education:					
Cognitive - mild:					
Salaries of teachers	7,300	(4,420)	2,880	-	2,880
General supplies	750	(750)	-	-	-
Total cognitive - mild	<u>8,050</u>	<u>(5,170)</u>	<u>2,880</u>	<u>-</u>	<u>2,880</u>
Multiple disabilities:					
Salaries of teachers	124,986	7,855	132,841	132,841	-
Total multiple disabilities	<u>124,986</u>	<u>7,855</u>	<u>132,841</u>	<u>132,841</u>	<u>-</u>
Resource room/resource center:					
Salaries of teachers	1,071,405	(2,183)	1,069,222	1,069,222	-
Other salaries for instruction	175,098	(38,651)	136,447	136,447	-
Total resource room/resource center	<u>1,246,503</u>	<u>(40,834)</u>	<u>1,205,669</u>	<u>1,205,669</u>	<u>-</u>
Autism:					
Salaries of teachers	62,494	89,941	152,435	152,435	-
Other salaries for instruction	42,552	2,627	45,179	45,179	-
Total autism	<u>105,046</u>	<u>92,568</u>	<u>197,614</u>	<u>197,614</u>	<u>-</u>
Total special education - instruction	<u>1,484,585</u>	<u>54,419</u>	<u>1,539,004</u>	<u>1,536,124</u>	<u>2,880</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	20,000	-	20,000	17,070	2,930
Other purchase services (300-500 series)	1,550	(1,500)	50	-	50
Supplies and materials	500	(500)	-	-	-
Total other instructional	<u>22,050</u>	<u>(2,000)</u>	<u>20,050</u>	<u>17,070</u>	<u>2,980</u>
Total - instruction	<u>6,233,923</u>	<u>(532,414)</u>	<u>5,701,509</u>	<u>5,653,673</u>	<u>47,836</u>
Attendance and social work services:					
Salaries	39,769	1,656	41,425	41,425	-
Family/parent liaison salary	41,624	227	41,851	41,851	-
Supplies and materials	100	(100)	-	-	-
Total attendance and social work services	<u>81,493</u>	<u>1,783</u>	<u>83,276</u>	<u>83,276</u>	<u>-</u>
Health services:					
Salaries	204,836	(97,294)	107,542	107,542	-
Supplies and materials	1,500	(571)	929	899	30
Total health services	<u>206,336</u>	<u>(97,865)</u>	<u>108,471</u>	<u>108,441</u>	<u>30</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2019

	<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	\$ 391,060	\$ 23,033	\$ 414,093	\$ 414,093	\$ -
Other salaries	174,863	(39,426)	135,437	135,437	-
Supplies and materials	7,525	(2,500)	5,025	5,025	-
Total other support services - students-regular	<u>573,448</u>	<u>(18,893)</u>	<u>554,555</u>	<u>554,555</u>	<u>-</u>
Educational media services/school library:					
Supplies and materials	1,296	(1,296)	-	-	-
Computers	1,010	(1,001)	9	-	9
Total educational media services/school library	<u>2,306</u>	<u>(2,297)</u>	<u>9</u>	<u>-</u>	<u>9</u>
Support services - school administration:					
Salaries of principals/assistant principals	513,100	(133,095)	380,005	379,505	500
Salaries of secretarial and clerical assistants	229,189	(44,486)	184,703	184,323	380
Other salaries	3,500	-	3,500	393	3,107
Other professional and technical services	1,000	(1,000)	-	-	-
Other purchased services (400-500 series)	4,500	(2,294)	2,206	1,762	444
Supplies and materials	1,000	(588)	412	412	-
Other objects	1,500	(1,500)	-	-	-
Total support services - school administration	<u>753,789</u>	<u>(182,963)</u>	<u>570,826</u>	<u>566,395</u>	<u>4,431</u>
Security:					
Salaries	384,491	(21,738)	362,753	362,753	-
Total security	<u>384,491</u>	<u>(21,738)</u>	<u>362,753</u>	<u>362,753</u>	<u>-</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	6,000	-	6,000	2,340	3,660
Total student transportation services	<u>6,000</u>	<u>-</u>	<u>6,000</u>	<u>2,340</u>	<u>3,660</u>
Unallocated employee benefits:					
Social Security contribution	94,387	35,226	129,613	113,365	16,248
TPAF contribution - ERIP	53,166	32,738	85,904	26,820	59,084
Health benefits	1,720,962	380,304	2,101,266	2,101,266	-
Total unallocated employee benefits	<u>1,868,515</u>	<u>448,268</u>	<u>2,316,783</u>	<u>2,241,451</u>	<u>75,332</u>
Total undistributed expenditures	<u>3,876,378</u>	<u>126,295</u>	<u>4,002,673</u>	<u>3,919,211</u>	<u>83,462</u>
Total expenditures - current expense	<u>10,110,301</u>	<u>(406,119)</u>	<u>9,704,182</u>	<u>9,572,884</u>	<u>131,298</u>
Total expenditures	<u>10,110,301</u>	<u>(406,119)</u>	<u>9,704,182</u>	<u>9,572,884</u>	<u>131,298</u>
OTHER FINANCING SOURCES					
Transfers in	10,048,399	(406,119)	9,642,280	9,613,047	29,233
Total other financing sources	<u>10,048,399</u>	<u>(406,119)</u>	<u>9,642,280</u>	<u>9,613,047</u>	<u>29,233</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(61,902)	-	(61,902)	40,163	(102,065)
Fund balances, July 1	61,902	-	61,902	61,902	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 102,065</u>	<u>\$ (102,065)</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2019

	<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	\$ 4,459,476	\$ (252,885)	\$ 4,206,591	\$ 4,206,591	\$ -
Total regular programs - instruction	<u>4,459,476</u>	<u>(252,885)</u>	<u>4,206,591</u>	<u>4,206,591</u>	<u>-</u>
Regular programs - undistributed instruction:					
Purchased professional - educational services	-	15,000	15,000	-	15,000
Other purchased services (400-500 series)	25,102	62,964	88,066	77,111	10,955
General supplies	9,027	(7,338)	1,689	1,485	204
Textbooks	4,179	(4,179)	-	-	-
Other objects	10,059	(7,000)	3,059	3,059	-
Miscellaneous expenditures	2,625	(2,155)	470	420	50
Total regular programs - undistributed instruction	<u>50,992</u>	<u>57,292</u>	<u>108,284</u>	<u>82,075</u>	<u>26,209</u>
Total regular programs	<u>4,510,468</u>	<u>(195,593)</u>	<u>4,314,875</u>	<u>4,288,666</u>	<u>26,209</u>
Special education:					
Learning/language disabilities:					
Salaries of teachers	110,217	(4,789)	105,428	105,428	-
Total learning/language disabilities	<u>110,217</u>	<u>(4,789)</u>	<u>105,428</u>	<u>105,428</u>	<u>-</u>
Resource room/resource center:					
Salaries of teachers	1,293,514	(172,417)	1,121,097	1,121,097	-
Other salaries for instruction	115,091	(32,869)	82,222	82,222	-
Total resource room/resource center	<u>1,408,605</u>	<u>(205,286)</u>	<u>1,203,319</u>	<u>1,203,319</u>	<u>-</u>
Total special education - instruction	<u>1,518,822</u>	<u>(210,075)</u>	<u>1,308,747</u>	<u>1,308,747</u>	<u>-</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	30,000	(13,302)	16,698	16,698	-
Total other instructional	<u>30,000</u>	<u>(13,302)</u>	<u>16,698</u>	<u>16,698</u>	<u>-</u>
Total - instruction	<u>6,059,290</u>	<u>(418,970)</u>	<u>5,640,320</u>	<u>5,614,111</u>	<u>26,209</u>
Attendance and social work services:					
Salaries	24,128	1,334	25,462	25,462	-
Family/parent liaison salary	38,270	2,405	40,675	40,675	-
Total attendance and social work services	<u>62,398</u>	<u>3,739</u>	<u>66,137</u>	<u>66,137</u>	<u>-</u>
Health services:					
Salaries	222,709	(6,964)	215,745	215,745	-
Supplies and materials	1,500	(122)	1,378	1,378	-
Total health services	<u>224,209</u>	<u>(7,086)</u>	<u>217,123</u>	<u>217,123</u>	<u>-</u>
Other support services - students-regular:					
Salaries of other professional staff	370,798	52,908	423,706	423,257	449
Other salaries	214,877	8,481	223,358	223,358	-
Supplies and materials	18,997	(5,538)	13,459	13,426	33
Total other support services - students-regular	<u>604,672</u>	<u>55,851</u>	<u>660,523</u>	<u>660,041</u>	<u>482</u>
Educational media services/school library:					
Salaries	60,564	(15,445)	45,119	45,119	-
Supplies and materials	1,000	(1,000)	-	-	-
Total educational media services/school library	<u>61,564</u>	<u>(16,445)</u>	<u>45,119</u>	<u>45,119</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, 2019

	<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	\$ 717,530	\$ (81,745)	\$ 635,785	\$ 635,785	\$ -
Salaries of secretarial and clerical assistants	244,553	4,581	249,134	249,134	-
Other salaries	-	400	400	400	-
Other purchased services (400-500 series)	33,016	(31,332)	1,684	-	1,684
Travel	1,747	-	1,747	1,701	46
Supplies and materials	16,385	(23)	16,362	15,582	780
Other objects	2,000	(2,000)	-	-	-
Total support services - school administration	<u>1,015,231</u>	<u>(110,119)</u>	<u>905,112</u>	<u>902,602</u>	<u>2,510</u>
Security:					
Salaries	422,156	(43,655)	378,501	378,501	-
Total security	<u>422,156</u>	<u>(43,655)</u>	<u>378,501</u>	<u>378,501</u>	<u>-</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	20,000	(9,248)	10,752	10,611	141
Total student transportation services	<u>20,000</u>	<u>(9,248)</u>	<u>10,752</u>	<u>10,611</u>	<u>141</u>
Unallocated employee benefits:					
Social Security contribution	92,178	31,283	123,461	110,552	12,909
TPAF contribution - ERIP	63,560	15,328	78,888	32,011	46,877
Health benefits	1,911,142	155,053	2,066,195	2,066,195	-
Total unallocated employee benefits	<u>2,066,880</u>	<u>201,664</u>	<u>2,268,544</u>	<u>2,208,758</u>	<u>59,786</u>
Total undistributed expenditures	<u>4,477,110</u>	<u>74,701</u>	<u>4,551,811</u>	<u>4,488,892</u>	<u>62,919</u>
Total expenditures - current expense	<u>10,536,400</u>	<u>(344,269)</u>	<u>10,192,131</u>	<u>10,103,003</u>	<u>89,128</u>
Total expenditures	<u>10,536,400</u>	<u>(344,269)</u>	<u>10,192,131</u>	<u>10,103,003</u>	<u>89,128</u>
OTHER FINANCING SOURCES					
Transfers in	10,472,496	(344,269)	10,128,227	10,126,152	2,075
Total other financing sources	<u>10,472,496</u>	<u>(344,269)</u>	<u>10,128,227</u>	<u>10,126,152</u>	<u>2,075</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(63,904)	-	(63,904)	23,149	(87,053)
Fund balances, July 1	63,904	-	63,904	63,904	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 87,053</u>	<u>\$ (87,053)</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2019

	<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	\$ 3,917,690	\$ (246,437)	\$ 3,671,253	\$ 3,666,243	\$ 5,010
Total regular programs - instruction	<u>3,917,690</u>	<u>(246,437)</u>	<u>3,671,253</u>	<u>3,666,243</u>	<u>5,010</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	54,337	(21,360)	32,977	32,977	-
Purchased professional - educational services	3,000	(3,000)	-	-	-
Purchased professional - technical services	10,000	(4,035)	5,965	-	5,965
Other purchased services (400-500 series)	58,298	27,164	85,462	83,242	2,220
Travel	3,773	(1,001)	2,772	2,611	161
General supplies	25,860	(16,756)	9,104	7,027	2,077
Textbooks	6,000	(6,000)	-	-	-
Miscellaneous expenditures	850	-	850	-	850
Total regular programs - undistributed instruction	<u>162,118</u>	<u>(24,988)</u>	<u>137,130</u>	<u>125,857</u>	<u>11,273</u>
Total regular programs	<u>4,079,808</u>	<u>(271,425)</u>	<u>3,808,383</u>	<u>3,792,100</u>	<u>16,283</u>
Special education:					
Cognitive - mild:					
General supplies	21	-	21	-	21
Total cognitive - mild	<u>21</u>	<u>-</u>	<u>21</u>	<u>-</u>	<u>21</u>
Cognitive - moderate:					
Salaries of teachers	57,583	(57,583)	-	-	-
Total cognitive - moderate	<u>57,583</u>	<u>(57,583)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Autism:					
Salaries of teachers	630,285	44,874	675,159	675,159	-
Other salaries for instruction	675,390	(163,338)	512,052	512,052	-
General supplies	2,050	(1,313)	737	-	737
Total autism	<u>1,307,725</u>	<u>(119,777)</u>	<u>1,187,948</u>	<u>1,187,211</u>	<u>737</u>
Total special education - instruction	<u>1,365,329</u>	<u>(177,360)</u>	<u>1,187,969</u>	<u>1,187,211</u>	<u>758</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	24,050	-	24,050	15,648	8,402
Total other instructional	<u>24,050</u>	<u>-</u>	<u>24,050</u>	<u>15,648</u>	<u>8,402</u>
Total - instruction	<u>5,469,187</u>	<u>(448,785)</u>	<u>5,020,402</u>	<u>4,994,959</u>	<u>25,443</u>
Attendance and social work services:					
Salaries	32,662	856	33,518	33,518	-
Family/parent liaison salary	31,334	656	31,990	31,990	-
Total attendance and social work services	<u>63,996</u>	<u>1,512</u>	<u>65,508</u>	<u>65,508</u>	<u>-</u>
Health services:					
Salaries	205,850	(100,504)	105,346	105,345	1
Supplies and materials	1,500	(1,029)	471	471	-
Total health services	<u>207,350</u>	<u>(101,533)</u>	<u>105,817</u>	<u>105,816</u>	<u>1</u>
Other support services - students-regular:					
Salaries of other professional staff	278,774	10,171	288,945	288,944	1
Other salaries	86,518	9,768	96,286	96,286	-
Supplies and materials	41,875	10,378	52,253	52,253	-
Total other support services - students-regular	<u>407,167</u>	<u>30,317</u>	<u>437,484</u>	<u>437,483</u>	<u>1</u>
Educational media services/school library:					
Other salaries for instruction	41,624	43	41,667	41,666	1
Supplies and materials	2,961	(2,500)	461	-	461
Total educational media services/school library	<u>44,585</u>	<u>(2,457)</u>	<u>42,128</u>	<u>41,666</u>	<u>462</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2019

	<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	\$ 289,300	\$ (39,662)	\$ 249,638	\$ 249,638	\$ -
Salaries of secretarial and clerical assistants	137,601	(22)	137,579	137,579	-
Supplies and materials	10,000	(3,495)	6,505	6,505	-
Computers	3,000	(3,000)	-	-	-
Other objects	3,500	(3,500)	-	-	-
Total support services - school administration	<u>443,401</u>	<u>(49,679)</u>	<u>393,722</u>	<u>393,722</u>	<u>-</u>
Security:					
Salaries	152,386	(6,013)	146,373	146,373	-
Total security	<u>152,386</u>	<u>(6,013)</u>	<u>146,373</u>	<u>146,373</u>	<u>-</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	15,000	(8,244)	6,756	6,756	-
Total student transportation services	<u>15,000</u>	<u>(8,244)</u>	<u>6,756</u>	<u>6,756</u>	<u>-</u>
Unallocated employee benefits:					
Social Security contribution	103,845	12,501	116,346	105,551	10,795
TPAF contribution - ERIP	31,377	23,374	54,751	15,808	38,943
Health benefits	1,746,044	136,328	1,882,372	1,882,372	-
Total unallocated employee benefits	<u>1,881,266</u>	<u>172,203</u>	<u>2,053,469</u>	<u>2,003,731</u>	<u>49,738</u>
Total undistributed expenditures	<u>3,215,151</u>	<u>36,106</u>	<u>3,251,257</u>	<u>3,201,055</u>	<u>50,202</u>
Total expenditures - current expense	<u>8,684,338</u>	<u>(412,679)</u>	<u>8,271,659</u>	<u>8,196,014</u>	<u>75,645</u>
Total expenditures	<u>8,684,338</u>	<u>(412,679)</u>	<u>8,271,659</u>	<u>8,196,014</u>	<u>75,645</u>
OTHER FINANCING SOURCES					
Transfers in	8,621,257	(412,679)	8,208,578	8,182,717	25,861
Total other financing sources	<u>8,621,257</u>	<u>(412,679)</u>	<u>8,208,578</u>	<u>8,182,717</u>	<u>25,861</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(63,081)	-	(63,081)	(13,297)	(49,784)
Fund balances, July 1	63,081	-	63,081	63,081	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 49,784</u>	<u>\$ (49,784)</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2019

	<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	\$ 370,258	\$ (196,951)	\$ 173,307	\$ 173,307	\$ -
Grades 9-12	1,235,916	(130,186)	1,105,730	1,105,730	-
Total regular programs - instruction	<u>1,606,174</u>	<u>(327,137)</u>	<u>1,279,037</u>	<u>1,279,037</u>	<u>-</u>
Regular programs - undistributed instruction:					
Other purchased services (400-500 series)	8,096	4,773	12,869	11,270	1,599
General supplies	16,267	(2,826)	13,441	13,364	77
Textbooks	2,000	1,110	3,110	3,110	-
Other objects	3,841	(314)	3,527	3,121	406
Miscellaneous expenditures	1,250	(1,250)	-	-	-
Total regular programs - undistributed instruction	<u>31,454</u>	<u>1,493</u>	<u>32,947</u>	<u>30,865</u>	<u>2,082</u>
Total regular programs	<u>1,637,628</u>	<u>(325,644)</u>	<u>1,311,984</u>	<u>1,309,902</u>	<u>2,082</u>
Special education:					
Resource room/resource center:					
Salaries of teachers	177,506	83,441	260,947	260,947	-
Total resource room/resource center	<u>177,506</u>	<u>83,441</u>	<u>260,947</u>	<u>260,947</u>	<u>-</u>
Total special education - instruction	<u>177,506</u>	<u>83,441</u>	<u>260,947</u>	<u>260,947</u>	<u>-</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	7,380	(5,750)	1,630	1,630	-
Total other instructional	<u>7,380</u>	<u>(5,750)</u>	<u>1,630</u>	<u>1,630</u>	<u>-</u>
Total - instruction	<u>1,822,514</u>	<u>(247,953)</u>	<u>1,574,561</u>	<u>1,572,479</u>	<u>2,082</u>
Health services:					
Salaries	116,111	(3,901)	112,210	112,210	-
Supplies and materials	500	-	500	474	26
Total health services	<u>116,611</u>	<u>(3,901)</u>	<u>112,710</u>	<u>112,684</u>	<u>26</u>
Other support services - students-regular:					
Salaries of other professional staff	113,061	(4,616)	108,445	108,445	-
Supplies and materials	5,722	(136)	5,586	5,586	-
Total other support services - students-regular	<u>118,783</u>	<u>(4,752)</u>	<u>114,031</u>	<u>114,031</u>	<u>-</u>
Educational media services/school library:					
Salaries	66,180	11,677	77,857	77,857	-
Supplies and materials	2,513	(54)	2,459	2,447	12
Total educational media services/school library	<u>68,693</u>	<u>11,623</u>	<u>80,316</u>	<u>80,304</u>	<u>12</u>
Instruction staff training services:					
Other purchased services (400-500 series)	500	750	1,250	1,250	-
Total instruction staff training services	<u>500</u>	<u>750</u>	<u>1,250</u>	<u>1,250</u>	<u>-</u>
Support services - school administration:					
Salaries of principals/assistant principals	274,800	(1,746)	273,054	273,054	-
Salaries of secretarial and clerical assistants	64,606	(16,448)	48,158	48,158	-
Other purchased services (400-500 series)	15,123	(4,799)	10,324	7,992	2,332
Supplies and materials	4,002	(962)	3,040	2,993	47
Other objects	250	(11)	239	239	-
Total support services - school administration	<u>358,781</u>	<u>(23,966)</u>	<u>334,815</u>	<u>332,436</u>	<u>2,379</u>
Security:					
Salaries	64,590	4,744	69,334	69,334	-
Total security	<u>64,590</u>	<u>4,744</u>	<u>69,334</u>	<u>69,334</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, 2019

	<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	\$ 2,689	\$ 2,575	\$ 5,264	\$ 3,679	\$ 1,585
Total student transportation services	<u>2,689</u>	<u>2,575</u>	<u>5,264</u>	<u>3,679</u>	<u>1,585</u>
Unallocated employee benefits:					
Social Security contribution	20,179	9,561	29,740	24,314	5,426
TPAF contribution - ERIP	21,320	8,169	29,489	9,822	19,667
Health benefits	478,178	142,073	620,251	619,952	299
Total unallocated employee benefits	<u>519,677</u>	<u>159,803</u>	<u>679,480</u>	<u>654,088</u>	<u>25,392</u>
Total undistributed expenditures	<u>1,250,324</u>	<u>146,876</u>	<u>1,397,200</u>	<u>1,367,806</u>	<u>29,394</u>
Total expenditures - current expense	<u>3,072,838</u>	<u>(101,077)</u>	<u>2,971,761</u>	<u>2,940,285</u>	<u>31,476</u>
Total expenditures	<u>3,072,838</u>	<u>(101,077)</u>	<u>2,971,761</u>	<u>2,940,285</u>	<u>31,476</u>
<u>OTHER FINANCING SOURCES</u>					
Transfers in	3,051,866	(101,077)	2,950,789	2,950,352	437
Total other financing sources	<u>3,051,866</u>	<u>(101,077)</u>	<u>2,950,789</u>	<u>2,950,352</u>	<u>437</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(20,972)	-	(20,972)	10,067	(31,039)
Fund balances, July 1	20,972	-	20,972	20,972	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 31,039</u>	<u>\$ (31,039)</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2019

	<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	\$ 181,597	\$ (113,191)	\$ 68,406	\$ 68,405	\$ 1
Grades 9-12	1,422,632	122,006	1,544,638	1,535,638	9,000
Total regular programs - instruction	<u>1,604,229</u>	<u>8,815</u>	<u>1,613,044</u>	<u>1,604,043</u>	<u>9,001</u>
Regular programs - undistributed instruction:					
Purchased professional - educational services	1,500	(1,500)	-	-	-
Other purchased services (400-500 series)	7,492	16,915	24,407	14,917	9,490
General supplies	19,740	(6,071)	13,669	13,572	97
Textbooks	500	(398)	102	102	-
Other objects	7,557	(1,411)	6,146	5,654	492
Miscellaneous expenditures	625	(625)	-	-	-
Total regular programs - undistributed instruction	<u>37,414</u>	<u>6,910</u>	<u>44,324</u>	<u>34,245</u>	<u>10,079</u>
Total regular programs	<u>1,641,643</u>	<u>15,725</u>	<u>1,657,368</u>	<u>1,638,288</u>	<u>19,080</u>
Special education:					
Resource room/resource center:					
Salaries of teachers	399,351	17,485	416,836	416,836	-
Total resource room/resource center	<u>399,351</u>	<u>17,485</u>	<u>416,836</u>	<u>416,836</u>	<u>-</u>
Total special education - instruction	<u>399,351</u>	<u>17,485</u>	<u>416,836</u>	<u>416,836</u>	<u>-</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	12,000	(9,760)	2,240	2,240	-
Total other instructional	<u>12,000</u>	<u>(9,760)</u>	<u>2,240</u>	<u>2,240</u>	<u>-</u>
Total - instruction	<u>2,052,994</u>	<u>23,450</u>	<u>2,076,444</u>	<u>2,057,364</u>	<u>19,080</u>
Health services:					
Supplies and materials	500	(6)	494	494	-
Total health services	<u>500</u>	<u>(6)</u>	<u>494</u>	<u>494</u>	<u>-</u>
Other support services - students-regular:					
Salaries of other professional staff	93,068	4,118	97,186	97,185	1
Supplies and materials	450	(450)	-	-	-
Total other support services - students-regular	<u>93,518</u>	<u>3,668</u>	<u>97,186</u>	<u>97,185</u>	<u>1</u>
Support services - school administration:					
Salaries of principals/assistant principals	144,800	(695)	144,105	144,105	-
Salaries of secretarial and clerical assistants	67,054	40	67,094	67,094	-
Other purchased services (400-500 series)	13,577	(48)	13,529	11,467	2,062
Supplies and materials	1,854	(1,854)	-	-	-
Total support services - school administration	<u>227,285</u>	<u>(2,557)</u>	<u>224,728</u>	<u>222,666</u>	<u>2,062</u>
Security:					
Salaries	87,444	4,477	91,921	91,921	-
Total security	<u>87,444</u>	<u>4,477</u>	<u>91,921</u>	<u>91,921</u>	<u>-</u>
Student transportation services:					
Contracted services -					
(other than between home and school) - vendors	2,000	(2,000)	-	-	-
Total student transportation services	<u>2,000</u>	<u>(2,000)</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, 2019

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>Innovation High School</u>					
Unallocated employee benefits:					
Social Security contribution	\$ 14,611	\$ 17,154	\$ 31,765	\$ 25,613	\$ 6,152
TPAF contribution - ERIP	-	22,117	22,117	-	22,117
Health benefits	505,786	100,652	606,438	606,438	-
Total unallocated employee benefits	<u>520,397</u>	<u>139,923</u>	<u>660,320</u>	<u>632,051</u>	<u>28,269</u>
Total undistributed expenditures	<u>931,144</u>	<u>143,505</u>	<u>1,074,649</u>	<u>1,044,317</u>	<u>30,332</u>
Total expenditures - current expense	<u>2,984,138</u>	<u>166,955</u>	<u>3,151,093</u>	<u>3,101,681</u>	<u>49,412</u>
Total expenditures	<u>2,984,138</u>	<u>166,955</u>	<u>3,151,093</u>	<u>3,101,681</u>	<u>49,412</u>
<u>OTHER FINANCING SOURCES</u>					
Transfers in	2,980,423	166,955	3,147,378	3,135,031	12,347
Total other financing sources	<u>2,980,423</u>	<u>166,955</u>	<u>3,147,378</u>	<u>3,135,031</u>	<u>12,347</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(3,715)	-	(3,715)	33,350	(37,065)
Fund balances, July 1	<u>3,715</u>	-	<u>3,715</u>	<u>3,715</u>	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 37,065</u>	<u>\$ (37,065)</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, 2019

	Total Brought Forward (Ex. E-1a)	Adult Education and Literacy	Elementary and Secondary Education Act (ESEA)		
			Title I - Part A	Title I - Part A Reallocated	Title I - School Improvement Act - Part A
REVENUES					
Federal sources	\$ 734,182	\$ 456,052	\$ 15,168,609	\$ 362,851	\$ 1,603,270
State sources	70,259,559	-	-	-	-
Private sources	220,912	-	-	-	-
Total revenues	<u>71,214,653</u>	<u>456,052</u>	<u>15,168,609</u>	<u>362,851</u>	<u>1,603,270</u>
EXPENDITURES					
Instruction:					
Salaries of teachers	15,816,505	377,324	687,827	-	131,329
Other salaries for instruction	7,133,626	-	572	-	2,142
Unused vacation payment to terminated/retired staff	7,124	-	-	-	-
Purchased professional and technical services	74,909	-	120,630	-	54,100
Purchased professional - educational services	11,462	-	-	-	-
Other purchased services	120,546	-	109,886	-	100,914
Tuition to other LEA's within the state - regular	1,173,356	-	-	-	-
Tuition to CSSD & regional day schools	-	-	-	-	-
Supplies and materials	499	-	-	-	-
General supplies	485,218	-	342,273	9,344	184,580
Computers - instructional	18,798	-	282,618	-	157,854
Textbooks	208,657	7,010	-	-	-
Other objects	2,100	-	29,101	-	27,198
Total instruction	<u>25,052,800</u>	<u>384,334</u>	<u>1,572,907</u>	<u>9,344</u>	<u>658,117</u>
Support services:					
Salaries	-	-	267,487	-	-
Salaries of supervisors of instructions	364,361	-	249,078	-	-
Salaries of principals/assistant principals	427,872	-	-	-	-
Salaries of other professional staff	3,461,039	-	-	-	-
Salaries of secretarial and clerical assistants	336,110	-	-	-	-
Other salaries	892,387	23,500	367,338	-	19,562
Family/parent liaison salary	115,797	-	-	-	-
Other salaries for instruction	1,577,391	-	-	-	-
Unused vacation payment to terminated/retired staff	36,684	-	-	-	-
Personal services - employee benefits	10,292,375	1,822	188,496	-	9,788
Social Security contribution	-	10,741	50,630	-	-
TPAF contribution	-	34,185	189,084	-	-
Unused sick payment to terminated/retired staff	42,696	-	-	-	-
Purchased professional and technical services	659,353	-	99,770	-	812,104
Purchased professional -educational services	-	-	-	-	-
Purchased educational services- contracted pre-k	29,005,809	-	-	-	-
Other purchased professional - education services	900	-	-	-	-
Purchased professional services	51,532	-	-	-	-
Rentals	252,015	-	-	-	-
Rental of land and buildings	-	-	10,173	-	-
Other purchased services	75,220	-	84,699	340,462	6,791
Transportation - contracted services:					
(between home and school) - vendors	619,110	-	-	-	-
(other than between home and school) - grants	35,552	-	-	-	-
Travel	1,156	-	-	-	-
Supplies and materials	675,917	1,470	27,488	13,045	4,839
Computers - non-instructional	-	-	-	-	-
Indirect Costs	53,859	-	-	-	-
Total support services	<u>48,977,135</u>	<u>71,718</u>	<u>1,534,243</u>	<u>353,507</u>	<u>853,084</u>
Facilities acquisition and construction services:					
Instructional equipment	68,618	-	188,986	-	92,069
Non-instructional equipment	41,627	-	-	-	-
Total facilities acquisition and construction services	<u>110,245</u>	<u>-</u>	<u>188,986</u>	<u>-</u>	<u>92,069</u>
Transfer to Charter School	7,172	-	-	-	-
Total expenditures	<u>74,147,352</u>	<u>456,052</u>	<u>3,296,136</u>	<u>362,851</u>	<u>1,603,270</u>
OTHER FINANCING SOURCES (USES)					
Transfer in from General Fund	2,932,699	-	-	-	-
Transfer out to school based budget (general fund)	-	-	(11,872,473)	-	-
Total other financing Sources (uses)	<u>2,932,699</u>	<u>-</u>	<u>(11,872,473)</u>	<u>-</u>	<u>-</u>
Total Outflows	<u>71,214,653</u>	<u>456,052</u>	<u>15,168,609</u>	<u>362,851</u>	<u>1,603,270</u>
Excess (deficiency) of revenues over (under) expenditures and other financing (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Elementary and Secondary Education Act (ESEA)						
Title II - Part A	Title III - Part A	Title III - Immigrant	Title IV - Student Support and Academic Enrichment	IDEA Part B	IDEA Preschool	Totals 2019
\$ 1,198,687	\$ 629,391	\$ 142,110	\$ 516,348	\$ 8,591,311	\$ 186,786	\$ 29,589,597
-	-	-	-	-	-	70,259,559
-	-	-	-	-	-	220,912
<u>1,198,687</u>	<u>629,391</u>	<u>142,110</u>	<u>516,348</u>	<u>8,591,311</u>	<u>186,786</u>	<u>100,070,068</u>
-	397,125	-	76,380	748,508	99,430	18,334,428
-	288	-	-	-	-	7,136,628
-	-	-	-	-	-	7,124
-	-	-	46,330	385,215	-	681,184
-	-	-	-	-	-	11,462
-	7,746	888	41,430	-	-	381,410
-	-	-	-	-	-	1,173,356
-	-	-	-	5,477,826	-	5,477,826
-	-	-	-	-	-	499
-	9,704	126,152	153,279	336,200	21,623	1,668,373
-	-	-	131,420	19,239	-	609,929
-	-	-	-	-	-	215,667
-	-	-	5,790	-	-	64,189
-	<u>414,863</u>	<u>127,040</u>	<u>454,629</u>	<u>6,966,988</u>	<u>121,053</u>	<u>35,762,075</u>
-	-	-	-	-	-	267,487
-	-	-	-	46,436	-	659,875
-	-	-	-	-	-	427,872
-	-	-	-	22,520	-	3,483,559
-	-	-	-	-	-	336,110
187,730	25,860	-	2,380	474,400	-	1,993,157
-	-	-	-	-	-	115,797
-	-	-	-	-	-	1,577,391
-	-	-	-	-	-	36,684
14,664	32,380	-	6,034	278,968	20,835	10,845,362
-	-	-	-	91,556	7,455	160,382
-	-	-	-	319,818	26,349	569,436
-	-	-	-	-	-	42,696
255,762	-	-	8,200	20,500	-	1,855,689
-	97,359	-	-	-	-	97,359
-	-	-	-	-	-	29,005,809
-	-	-	-	-	-	900
-	-	-	-	-	-	51,532
-	-	-	-	-	-	252,015
-	-	-	-	-	-	10,173
123,577	4,092	2,460	36,438	15,573	-	689,312
-	-	-	-	-	-	619,110
-	-	-	-	-	-	35,552
-	-	-	-	-	-	1,156
539,904	54,837	-	8,667	106,494	7,886	1,440,547
9,663	-	-	-	1,468	-	11,131
-	-	-	-	246,590	3,208	303,657
<u>1,131,300</u>	<u>214,528</u>	<u>2,460</u>	<u>61,719</u>	<u>1,624,323</u>	<u>65,733</u>	<u>54,889,750</u>
67,387	-	12,610	-	-	-	429,670
-	-	-	-	-	-	41,627
<u>67,387</u>	<u>-</u>	<u>12,610</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>471,297</u>
-	-	-	-	-	-	7,172
<u>1,198,687</u>	<u>629,391</u>	<u>142,110</u>	<u>516,348</u>	<u>8,591,311</u>	<u>186,786</u>	<u>91,130,294</u>
-	-	-	-	-	-	2,932,699
-	-	-	-	-	-	(11,872,473)
-	-	-	-	-	-	(8,939,774)
<u>1,198,687</u>	<u>629,391</u>	<u>142,110</u>	<u>516,348</u>	<u>8,591,311</u>	<u>186,786</u>	<u>100,070,068</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, 2019

	Total Brought Forward (Ex. E-1b)	Career and Technical Education - Perkins	21st Century Community Learning Center 2018-2019	21st Century Community Learning Center 2017-2018	Preschool Education Aid
REVENUES					
Federal sources	\$ -	\$ 269,336	\$ 396,626	\$ 68,220	\$ -
State sources	865,290	-	-	-	68,140,561
Private sources	220,912	-	-	-	-
Total revenues	<u>1,086,202</u>	<u>269,336</u>	<u>396,626</u>	<u>68,220</u>	<u>68,140,561</u>
EXPENDITURES					
Instruction:					
Salaries of teachers	9,700	-	184,910	41,360	15,234,712
Other salaries for instruction	-	-	-	1,904	7,131,722
Unused vacation payment to terminated/retired staff	-	-	-	-	7,124
Purchased professional and technical services	-	519	72,890	-	-
Purchased professional - educational services	-	-	-	-	-
Other purchased services	69,193	-	-	-	47,303
Tuition to other LEA's within the state - regular	-	-	-	-	1,173,356
Tuition to CSSD & regional day schools	-	-	-	-	-
Supplies and materials	-	-	-	-	499
General supplies	21,630	192,035	3,693	-	133,242
Computers - instructional	1,745	-	12,355	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	2,100	-	-
Total instruction	<u>102,268</u>	<u>192,554</u>	<u>275,948</u>	<u>43,264</u>	<u>23,727,958</u>
Support services:					
Salaries	-	-	-	-	-
Salaries of supervisors of instructions	-	-	-	-	364,361
Salaries of principals/assistant principals	-	-	-	-	427,872
Salaries of other professional staff	-	-	-	-	3,461,039
Salaries of secretarial and clerical assistants	2,258	-	-	-	333,852
Other salaries	-	6,000	53,091	22,376	810,920
Family/parent liaison salary	-	-	-	-	115,797
Other salaries for instruction	-	-	-	-	1,577,391
Unused vacation payment to terminated/retired staff	-	-	-	-	36,684
Personal services - employee benefits	747	459	18,207	2,580	10,138,345
Social Security contribution	-	-	-	-	-
TPAF contribution	-	-	-	-	-
Unused sick payment to terminated/retired staff	-	-	-	-	42,696
Purchased professional and technical services	254,004	19,500	15,000	-	-
Purchased professional -educational services	-	-	-	-	-
Purchased educational services- contracted pre-k	-	-	-	-	29,005,809
Other purchased professional - education services	-	-	-	-	900
Purchased professional services	-	-	-	-	51,532
Rentals	-	-	-	-	252,015
Rental of land and buildings	-	-	-	-	-
Other purchased services	40,840	-	34,380	-	-
Transportation - contracted services:					
(between home and school) - vendors	-	-	-	-	619,110
(other than between home and school) - grants	-	-	-	-	35,552
Travel	-	-	-	-	1,156
Supplies and materials	635,280	-	-	-	40,637
Computers - non-instructional	-	-	-	-	-
Indirect Costs	21,017	-	-	-	-
Total support services	<u>954,146</u>	<u>25,959</u>	<u>120,678</u>	<u>24,956</u>	<u>47,315,668</u>
Facilities acquisition and construction services:					
Instructional equipment	-	50,823	-	-	17,795
Non-instructional equipment	29,788	-	-	-	11,839
Total facilities acquisition and construction services	<u>29,788</u>	<u>50,823</u>	<u>-</u>	<u>-</u>	<u>29,634</u>
Transfer to Charter School	-	-	-	-	-
Total expenditures	<u>1,086,202</u>	<u>269,336</u>	<u>396,626</u>	<u>68,220</u>	<u>71,073,260</u>
OTHER FINANCING SOURCES (USES)					
Transfer in from General Fund	-	-	-	-	2,932,699
Transfer out to school based budget (general fund)	-	-	-	-	-
Total other financing Sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,932,699</u>
Total Outflows	<u>1,086,202</u>	<u>269,336</u>	<u>396,626</u>	<u>68,220</u>	<u>68,140,561</u>
Excess (deficiency) of revenues over (under) expenditures and other financing (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Nonpublic Textbooks	Nonpublic Nursing	Nonpublic Technology Initiative Aid	Nonpublic Auxiliary Services Aid Ch. 192			Total Carried Forward
			Compensatory Education	English as a Second Language	Home Instruction	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 734,182
208,657	370,849	136,816	522,964	7,250	7,172	70,259,559
-	-	-	-	-	-	220,912
<u>208,657</u>	<u>370,849</u>	<u>136,816</u>	<u>522,964</u>	<u>7,250</u>	<u>7,172</u>	<u>71,214,653</u>
-	-	-	345,823	-	-	15,816,505
-	-	-	-	-	-	7,133,626
-	-	-	-	-	-	7,124
-	-	1,500	-	-	-	74,909
-	-	-	4,991	6,471	-	11,462
-	-	-	4,050	-	-	120,546
-	-	-	-	-	-	1,173,356
-	-	-	-	-	-	-
-	-	-	-	-	-	499
-	-	130,618	4,000	-	-	485,218
-	-	4,698	-	-	-	18,798
208,657	-	-	-	-	-	208,657
-	-	-	-	-	-	2,100
<u>208,657</u>	<u>-</u>	<u>136,816</u>	<u>358,864</u>	<u>6,471</u>	<u>-</u>	<u>25,052,800</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	364,361
-	-	-	-	-	-	427,872
-	-	-	-	-	-	3,461,039
-	-	-	-	-	-	336,110
-	-	-	-	-	-	892,387
-	-	-	-	-	-	115,797
-	-	-	-	-	-	1,577,391
-	-	-	-	-	-	36,684
-	-	-	132,037	-	-	10,292,375
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	370,849	-	-	-	-	42,696
-	-	-	-	-	-	659,353
-	-	-	-	-	-	-
-	-	-	-	-	-	29,005,809
-	-	-	-	-	-	900
-	-	-	-	-	-	51,532
-	-	-	-	-	-	252,015
-	-	-	-	-	-	-
-	-	-	-	-	-	75,220
-	-	-	-	-	-	619,110
-	-	-	-	-	-	35,552
-	-	-	-	-	-	1,156
-	-	-	-	-	-	675,917
-	-	-	-	-	-	-
-	-	-	32,063	779	-	53,859
-	<u>370,849</u>	<u>-</u>	<u>164,100</u>	<u>779</u>	<u>-</u>	<u>48,977,135</u>
-	-	-	-	-	-	68,618
-	-	-	-	-	-	41,627
-	-	-	-	-	-	110,245
-	-	-	-	-	7,172	7,172
208,657	370,849	136,816	522,964	7,250	7,172	74,147,352
-	-	-	-	-	-	2,932,699
-	-	-	-	-	-	-
-	-	-	-	-	-	2,932,699
<u>208,657</u>	<u>370,849</u>	<u>136,816</u>	<u>522,964</u>	<u>7,250</u>	<u>7,172</u>	<u>71,214,653</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, 2019

	Total Brought Forward (Ex. E-1c)	Nonpublic Handicapped Aid Ch. 193			Nonpublic Security Aid
		Examination and Classification	Corrective Speech	Supplementary Instruction	
REVENUES					
Federal sources	\$ -	\$ -	\$ -	\$ -	\$ -
State sources	-	145,465	22,125	107,431	590,269
Private sources	95,327	-	-	-	-
Total revenues	<u>95,327</u>	<u>145,465</u>	<u>22,125</u>	<u>107,431</u>	<u>590,269</u>
EXPENDITURES					
Instruction:					
Salaries of teachers	9,700	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Unused vacation payment to terminated/retired staff	-	-	-	-	-
Purchased professional and technical services	-	-	-	-	-
Purchased professional - educational services	-	-	-	-	-
Other purchased services	15,627	-	-	-	-
Tuition to other LEA's within the state - regular	-	-	-	-	-
Tuition to CSSD & regional day schools	-	-	-	-	-
Supplies and materials	-	-	-	-	-
General supplies	18,925	-	-	-	-
Computers - instructional	1,745	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total instruction	<u>45,997</u>	<u>-</u>	<u>-</u>	<u>-</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	2,258	-	-	-	-
Other salaries	-	-	-	-	-
Family/parent liaison salary	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Unused vacation payment to terminated/retired staff	-	-	-	-	-
Personal services - employee benefits	747	-	-	-	-
Social Security contribution	-	-	-	-	-
TPAF contribution	-	-	-	-	-
Unused sick payment to terminated/retired staff	-	-	-	-	-
Purchased professional and technical services	-	134,882	19,204	99,918	-
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	24,867	-	-	-	9,567
Transportation - contracted services:					
(between home and school) - vendors	-	-	-	-	-
(other than between home and school) - grants	-	-	-	-	-
Travel	-	-	-	-	-
Supplies and materials	21,458	-	-	-	550,914
Computers - non-instructional	-	-	-	-	-
Indirect Costs	-	10,583	2,921	7,513	-
Total support services	<u>49,330</u>	<u>145,465</u>	<u>22,125</u>	<u>107,431</u>	<u>560,481</u>
Facilities acquisition and construction services:					
Instructional equipment	-	-	-	-	-
Non-instructional equipment	-	-	-	-	29,788
Total facilities acquisition and construction services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>29,788</u>
Transfer to Charter School	-	-	-	-	-
Total expenditures	<u>95,327</u>	<u>145,465</u>	<u>22,125</u>	<u>107,431</u>	<u>590,269</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>95,327</u>	<u>145,465</u>	<u>22,125</u>	<u>107,431</u>	<u>590,269</u>
Excess (deficiency) of revenues over (under) expenditures and other financing (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

NJSBAIG Safety Grant	T-Mobile	Fundraiser for Beatrice Puello Family	BASF Foundation	BAPS Charities, Inc.	Porticus Foundation	Total Carried Forward
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	865,290
62,908	53,566	5,631	705	775	2,000	220,912
<u>62,908</u>	<u>53,566</u>	<u>5,631</u>	<u>705</u>	<u>775</u>	<u>2,000</u>	<u>1,086,202</u>
-	-	-	-	-	-	9,700
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	53,566	-	-	-	-	69,193
-	-	-	-	-	-	-
-	-	-	705	-	2,000	21,630
-	-	-	-	-	-	1,745
-	-	-	-	-	-	-
<u>-</u>	<u>53,566</u>	<u>-</u>	<u>705</u>	<u>-</u>	<u>2,000</u>	<u>102,268</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	2,258
-	-	-	-	-	-	-
-	-	-	-	-	-	747
-	-	-	-	-	-	-
-	-	-	-	-	-	254,004
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	5,631	-	775	-	40,840
-	-	-	-	-	-	-
62,908	-	-	-	-	-	635,280
-	-	-	-	-	-	-
<u>62,908</u>	<u>-</u>	<u>5,631</u>	<u>-</u>	<u>775</u>	<u>-</u>	<u>21,017</u>
<u>62,908</u>	<u>-</u>	<u>5,631</u>	<u>-</u>	<u>775</u>	<u>-</u>	<u>954,146</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	29,788
-	-	-	-	-	-	29,788
-	-	-	-	-	-	-
62,908	53,566	5,631	705	775	2,000	1,086,202
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>62,908</u>	<u>53,566</u>	<u>5,631</u>	<u>705</u>	<u>775</u>	<u>2,000</u>	<u>1,086,202</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, 2019

	Total Brought Forward (Ex. E-1d)	Target Scholarship America	Investors Bank Foundation	Estate of Aughenbaugh	SPAN Donation
REVENUES					
Federal sources	\$ -	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-	-
Private sources	81,433	421	766	1,590	23
Total revenues	<u>81,433</u>	<u>421</u>	<u>766</u>	<u>1,590</u>	<u>23</u>
EXPENDITURES					
Instruction:					
Salaries of teachers	9,700	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Unused vacation payment to terminated/retired staff	-	-	-	-	-
Purchased professional and technical services	-	-	-	-	-
Purchased professional - educational services	-	-	-	-	-
Other purchased services	9,269	-	-	-	-
Tuition to other LEA's within the state - regular	-	-	-	-	-
Tuition to CSSD & regional day schools	-	-	-	-	-
Supplies and materials	-	-	-	-	-
General supplies	15,356	421	766	1,590	23
Computers - instructional	1,745	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total instruction	<u>36,070</u>	<u>421</u>	<u>766</u>	<u>1,590</u>	<u>23</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	2,258	-	-	-	-
Other salaries	-	-	-	-	-
Family/parent liaison salary	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Unused vacation payment to terminated/retired staff	-	-	-	-	-
Personal services - employee benefits	747	-	-	-	-
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	24,000	-	-	-	-
Transportation - contracted services:					
(between home and school) - vendors	-	-	-	-	-
(other than between home and school) - grants	-	-	-	-	-
Travel	-	-	-	-	-
Supplies and materials	18,358	-	-	-	-
Computers - non-instructional	-	-	-	-	-
Indirect Costs	-	-	-	-	-
Total support services	<u>45,363</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Facilities acquisition and construction services:					
Instructional equipment	-	-	-	-	-
Non-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>81,433</u>	<u>421</u>	<u>766</u>	<u>1,590</u>	<u>23</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>81,433</u>	<u>421</u>	<u>766</u>	<u>1,590</u>	<u>23</u>
Excess (deficiency) of revenues over (under) expenditures and other financing (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Hartford Fire Insurance Company	General Youth Foundation	Bank of New York Melon	S & P Global	Dairy Queen Donation	Lexus ECO Challenge	Total Carried Forward
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
3,100	731	1,306	1,491	2,500	1,966	95,327
<u>3,100</u>	<u>731</u>	<u>1,306</u>	<u>1,491</u>	<u>2,500</u>	<u>1,966</u>	<u>95,327</u>
-	-	-	-	-	-	9,700
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	1,268	624	2,500	1,966	15,627
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	731	38	-	-	-	18,925
-	-	-	-	-	-	1,745
-	-	-	-	-	-	-
<u>-</u>	<u>731</u>	<u>1,306</u>	<u>624</u>	<u>2,500</u>	<u>1,966</u>	<u>45,997</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	2,258
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	747
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	867	-	-	24,867
-	-	-	-	-	-	-
-	-	-	-	-	-	-
3,100	-	-	-	-	-	21,458
-	-	-	-	-	-	-
<u>3,100</u>	<u>-</u>	<u>-</u>	<u>867</u>	<u>-</u>	<u>-</u>	<u>49,330</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
3,100	731	1,306	1,491	2,500	1,966	95,327
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>3,100</u>	<u>731</u>	<u>1,306</u>	<u>1,491</u>	<u>2,500</u>	<u>1,966</u>	<u>95,327</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, 2019

	Total Brought Forward (Ex. E-1e)	National Performing Art	Local Project	Kean Unverisity	Comcast PVT
REVENUES					
Federal sources	\$ -	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-	-
Private sources	31,059	3,000	2,454	1,787	10,251
Total revenues	<u>31,059</u>	<u>3,000</u>	<u>2,454</u>	<u>1,787</u>	<u>10,251</u>
EXPENDITURES					
Instruction:					
Salaries of teachers	-	-	2,280	-	7,420
Other salaries for instruction	-	-	-	-	-
Unused vacation payment to terminated/retired staff	-	-	-	-	-
Purchased professional and technical services	-	-	-	-	-
Purchased professional - educational services	-	-	-	-	-
Other purchased services	4,536	3,000	-	-	-
Tuition to other LEA's within the state - regular	-	-	-	-	-
Tuition to CSSD & regional day schools	-	-	-	-	-
Supplies and materials	-	-	-	-	-
General supplies	2,523	-	-	42	-
Computers - instructional	-	-	-	1,745	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total instruction	<u>7,059</u>	<u>3,000</u>	<u>2,280</u>	<u>1,787</u>	<u>7,420</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	-	-	-	-	2,258
Other salaries	-	-	-	-	-
Family/parent liaison salary	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Unused vacation payment to terminated/retired staff	-	-	-	-	-
Personal services - employee benefits	-	-	174	-	573
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	24,000	-	-	-	-
Transportation - contracted services:					
(between home and school) - vendors	-	-	-	-	-
(other than between home and school) - grants	-	-	-	-	-
Travel	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Computers - non-instructional	-	-	-	-	-
Indirect Costs	-	-	-	-	-
Total support services	<u>24,000</u>	<u>-</u>	<u>174</u>	<u>-</u>	<u>2,831</u>
Facilities acquisition and construction services:					
Instructional equipment	-	-	-	-	-
Non-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>31,059</u>	<u>3,000</u>	<u>2,454</u>	<u>1,787</u>	<u>10,251</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>31,059</u>	<u>3,000</u>	<u>2,454</u>	<u>1,787</u>	<u>10,251</u>
Excess (deficiency) of revenues over (under) expenditures and other financing (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Sustainable Jersey Corp. PSE&G	Subaru Share the Love	Center for Prevention and Counseling	Goldman Sachs	Student Study Abroad China	Loewes	Total Carried Forward
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
12	11,839	940	14,658	1,733	3,700	81,433
<u>12</u>	<u>11,839</u>	<u>940</u>	<u>14,658</u>	<u>1,733</u>	<u>3,700</u>	<u>81,433</u>
-	-	-	-	-	-	9,700
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	1,733	-	9,269
-	-	-	-	-	-	-
-	-	-	-	-	-	-
12	11,839	940	-	-	-	15,356
-	-	-	-	-	-	1,745
-	-	-	-	-	-	-
<u>12</u>	<u>11,839</u>	<u>940</u>	<u>-</u>	<u>1,733</u>	<u>-</u>	<u>36,070</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	2,258
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	747
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	24,000
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	14,658	-	3,700	18,358
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>14,658</u>	<u>-</u>	<u>3,700</u>	<u>45,363</u>
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	-
<u>12</u>	<u>11,839</u>	<u>940</u>	<u>14,658</u>	<u>1,733</u>	<u>3,700</u>	<u>81,433</u>
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>12</u>	<u>11,839</u>	<u>940</u>	<u>14,658</u>	<u>1,733</u>	<u>3,700</u>	<u>81,433</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, 2019

	Frederick E.G. Valergakis Trust	Stomp Out Bullying and Choices	The Petcher Foundation	American Dairy Association Farm
REVENUES				
Federal sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Private sources	295	5,764	24,000	1,000
Total revenues	<u>295</u>	<u>5,764</u>	<u>24,000</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	-	4,536	-	-
Tuition to other LEA's within the state - regular	-	-	-	-
Tuition to CSSD & regional day schools	-	-	-	-
Supplies and materials	-	-	-	-
General supplies	295	1,228	-	1,000
Computers - instructional	-	-	-	-
Textbooks	-	-	-	-
Other objects	-	-	-	-
Total instruction	<u>295</u>	<u>5,764</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	-	-	24,000	-
Transportation - contracted services:				
(between home and school) - vendors	-	-	-	-
(other than between home and school) - grants	-	-	-	-
Travel	-	-	-	-
Supplies and materials	-	-	-	-
Computers - non-instructional	-	-	-	-
Indirect Costs	-	-	-	-
Total support services	<u>-</u>	<u>-</u>	<u>24,000</u>	<u>-</u>
Facilities acquisition and construction services:				
Instructional equipment	-	-	-	-
Non-instructional equipment	-	-	-	-
Total facilities acquisition and construction services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Transfer to Charter School	-	-	-	-
Total expenditures	<u>295</u>	<u>5,764</u>	<u>24,000</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>
Total Outflows	<u>295</u>	<u>5,764</u>	<u>24,000</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>Total Carried Forward</u>
\$ -
-
<u>31,059</u>
<u>31,059</u>
-
-
-
-
4,536
-
-
2,523
-
-
<u>7,059</u>
-
-
-
-
-
-
-
-
-
-
-
-
24,000
-
-
-
-
<u>24,000</u>
-
<u>-</u>
-
<u>31,059</u>
-
-
<u>31,059</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, 2019

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
EXPENDITURES:					
Instruction:					
Salaries of teachers	\$ 16,089,023	\$ -	\$ 16,089,023	\$ 15,234,712	\$ 854,311
Other salaries for instruction	7,575,589	-	7,575,589	7,131,722	443,867
Unused vacation payment to terminated/retired staff	112,500	-	112,500	7,124	105,376
Other purchased services	130,500	-	130,500	47,303	83,197
Tuition to other LEA's within the state - regular	1,208,160	-	1,208,160	1,173,356	34,804
Supplies and materials	300,000	(156,600)	143,400	499	142,901
General supplies	-	156,600	156,600	133,242	23,358
Miscellaneous expenditures	-	2,250	2,250	-	2,250
Total instruction	<u>25,415,772</u>	<u>2,250</u>	<u>25,418,022</u>	<u>23,727,958</u>	<u>1,690,064</u>
Support services:					
Salaries of supervisors of instructions	407,400	7,560	414,960	364,361	50,599
Salaries of principals/assistant principals	448,800	-	448,800	427,872	20,928
Salaries of other professional staff	3,788,879	1,317	3,790,196	3,461,039	329,157
Salaries of secretarial and clerical assistants	344,850	-	344,850	333,852	10,998
Other salaries	824,620	2,420	827,040	810,920	16,120
Family/parent liaison salary	116,925	660	117,585	115,797	1,788
Other salaries for instruction	1,717,055	3,760	1,720,815	1,577,391	143,424
Unused vacation payment to terminated/retired staff	56,250	-	56,250	36,684	19,566
Personal services - employee benefits	11,422,889	(46,571)	11,376,318	10,138,345	1,237,973
Unused sick payment to terminated/retired staff	-	42,696	42,696	42,696	-
Purchased educational services- contracted pre-k	26,732,820	2,623,320	29,356,140	29,005,809	350,331
Purchased educational services- Head Start	2,623,320	(2,623,320)	-	-	-
Other purchased professional - education services	50,000	-	50,000	900	49,100
Purchased professional services	65,000	-	65,000	51,532	13,468
Cleaning, repair and maintenance services	2,000	-	2,000	-	2,000
Rentals	252,015	4,000	256,015	252,015	4,000
Transportation - contracted services:					
(between home and school) - vendors	799,923	-	799,923	619,110	180,813
(other than between home and school) - grants	125,000	-	125,000	35,552	89,448
Travel	18,000	(4,000)	14,000	1,156	12,844
Supplies and materials	130,000	-	130,000	40,637	89,363
Other objects	40,000	(14,092)	25,908	-	25,908
Total support services	<u>49,965,746</u>	<u>(2,250)</u>	<u>49,963,496</u>	<u>47,315,668</u>	<u>2,647,828</u>
Facilities acquisition and construction services:					
Instructional equipment	80,000	-	80,000	17,795	62,205
Non-instructional equipment	40,000	-	40,000	11,839	28,161
Total facilities acquisition and construction services	<u>120,000</u>	<u>-</u>	<u>120,000</u>	<u>29,634</u>	<u>90,366</u>
Total expenditures	<u>\$ 75,501,518</u>	<u>\$ -</u>	<u>\$ 75,501,518</u>	<u>\$ 71,073,260</u>	<u>\$ 4,428,258</u>

Total revised 2018-19 Preschool Education Aid	\$ 67,611,454
Add: 2017-18 Actual Carryover - Preschool Education Aid	7,344,677
Add: Budgeted Transfer from the General Fund 2018-19	2,932,699
Total Preschool Education Aid funds available for 2018-19 Budget	77,888,830
Less: 2018-19 budgeted Preschool Education Aid (Including prior year budgeted carryover)	(75,501,518)
Available & unbudgeted funds as of June 30, 2019	2,387,312
Add: June 30, 2019 unexpended Preschool Education Aid	4,428,258
2018-19 actual carryover - Preschool Education Aid	<u>\$ 6,815,570</u>
Preschool Education Aid carryover Budgeted for Preschool Programs 2019-20	<u>\$ 2,387,312</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, 2019

Project Title/Issue	Approval Date	Ref.	Revised Budgetary Appropriations	GAAP Expenditures to Date		Unexpended Balance June 30, 2019
				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	2,997,900	-	2,100
			<u>6,603,583</u>	<u>6,571,382</u>	<u>-</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	1,489,155	-	46,945
Rehabilitation of Public School Number 23 - School Facility Project	2012	F-2e	19,872	-	19,872	-
			<u>2,744,672</u>	<u>2,571,369</u>	<u>19,872</u>	<u>153,431</u>
SDA Administered Projects:						
New Construction Frank R. Conwell Public School Number 3 - School Facility Project	1999	F-2f	43,676,334	43,475,668	102,760	97,906
New Construction Frank R. Conwell Middle School Number 4 - School Facility Project	1999	F-2g	52,597,425	52,366,448	142,252	88,725
New Construction Heights Middle School Number 3 - School Facility Project	1999	F-2h	62,226,396	62,210,854	101	15,441
New Construction of Public School Number 20 - School Facility Project	2001	F-2i	46,819,043	46,540,615	13,434	264,994
New Construction of Public School Number 3 - School Facility Project	2001	F-2j	50,493,540	49,926,743	58,030	508,767
New Construction of Early Childhood Center Number 13 - School Facility Project	2001	F-2k	5,900,921	5,872,282	23,698	4,941
			<u>261,713,659</u>	<u>260,392,610</u>	<u>340,275</u>	<u>980,774</u>
			<u>\$ 326,914,466</u>	<u>\$ 320,759,144</u>	<u>\$ 360,147</u>	<u>5,795,175</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						(1,134,205)
						<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, 2019

Revenues and other financing sources	
State sources - SDA Grant	\$ 360,147
Total revenues	<u>360,147</u>
 Expenditures and other financing uses	
Construction services	<u>360,147</u>
Total expenditures	<u>360,147</u>
 Excess of revenues over expenditures	
	-
Fund Balance, July 1	<u>32,201</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, 2019

	Prior Years	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
Transfer from capital outlay	\$ 3,600,000	\$ -	\$ 3,600,000	\$ 3,600,000
Interest earned	3,583	-	3,583	3,583
Total revenues	<u>3,603,583</u>	<u>-</u>	<u>3,603,583</u>	<u>3,603,583</u>
Expenditures and other financing uses				
Construction services	3,573,482	-	3,573,482	3,603,583
Total expenditures	<u>3,573,482</u>	<u>-</u>	<u>3,573,482</u>	<u>3,603,583</u>
Excess of revenues over expenditures	<u>\$ 30,101</u>	<u>\$ -</u>	<u>\$ 30,101</u>	<u>\$ -</u>

Additional project information:

Project number	*
Grant date/letter of notification	2009
Original authorized cost	\$ 3,600,000
Additional authorized cost	3,583
Revised authorized cost	\$ 3,603,583
Percentage increase over original authorized cost	0.10%
Percentage completion	99.16%
Original target completion date	*
Revised target completion date	*

* - Information not available

JERSEY CITY PUBLIC SCHOOLS
Capital Projects Fund
Schedule of Project Revenues, Expenditures, Project Balances, and Project Status - Budgetary Basis
Acquisition of Various Equipment
for the Fiscal Year Ended June 30, 2019

	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	2,997,900	-	2,997,900	3,000,000
Total expenditures	<u>2,997,900</u>	<u>-</u>	<u>2,997,900</u>	<u>3,000,000</u>
Excess of revenues over expenditures	<u>\$ 2,100</u>	<u>\$ -</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, 2019

	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	1,188,700
Total expenditures	<u>1,082,214</u>	<u>-</u>	<u>1,082,214</u>	<u>1,188,700</u>
Excess of revenues over expenditures	<u>\$ 106,486</u>	<u>\$ -</u>	<u>\$ 106,486</u>	<u>\$ -</u>

Additional project information:

Project number	2390-230-12-0ADS
Grant date/letter of notification	2012
Original authorized cost	\$ 15,000
Additional authorized cost	1,173,700
Revised authorized cost	\$ 1,188,700
Percentage increase over original authorized cost	7824.67%
Percentage completion	91.04%
Original target completion date	*
Revised target completion date	*

* - Information not available

JERSEY CITY PUBLIC SCHOOLS
Capital Projects Fund

Rehabilitation of Nicolaus Copernicus School Number 25 - School Facility Project
for the Fiscal Year Ended June 30, 2019

	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	1,489,155	-	1,489,155	1,536,100
Total expenditures	<u>1,489,155</u>	<u>-</u>	<u>1,489,155</u>	<u>1,536,100</u>
Excess of revenues over expenditures	<u>\$ 46,945</u>	<u>\$ -</u>	<u>\$ 46,945</u>	<u>\$ -</u>

Additional project information:

Project number	2390-230-12-0ADT
Grant date/letter of notification	2013
Original authorized cost	\$ 15,000
Additional authorized cost	1,521,100
Revised authorized cost	\$ 1,536,100
Percentage increase over original authorized cost	10140.67%
Percentage completion	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
Rehabilitation of Public School Number 23 - School Facility Project
for the Fiscal Year Ended June 30, 2019

	Prior Years	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State sources - SDA Grant	\$ -	\$ 19,872	\$ 19,872	\$ 19,872
Total revenues	<u>-</u>	<u>19,872</u>	<u>19,872</u>	<u>19,872</u>
Expenditures and other financing uses				
Construction services	-	19,872	19,872	19,872
Total expenditures	<u>-</u>	<u>19,872</u>	<u>19,872</u>	<u>19,872</u>
Excess of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Additional project information:

Project number	2390-230-12-0ABO
Grant date/letter of notification	2012
Original authorized cost	*
Additional authorized cost	*
Revised authorized cost	*
Percentage increase over original authorized cost	*
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 Frank R. Conwell Public School Number 3 - School Facility Project
for the Fiscal Year Ended June 30, 2019

	Prior Years	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State sources - SDA Grant	\$ 43,573,574	\$ 102,760	\$ 43,676,334	\$ 43,676,334
Total revenues	<u>43,573,574</u>	<u>102,760</u>	<u>43,676,334</u>	<u>43,676,334</u>
Expenditures and other financing uses				
Construction services	42,994,968	102,760	43,097,728	43,195,634
Acquisition of land	480,700	-	480,700	480,700
Total expenditures	<u>43,475,668</u>	<u>102,760</u>	<u>43,578,428</u>	<u>43,676,334</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	10,944,909
Revised authorized cost	\$ 43,676,334
Percentage increase over original authorized cost	33.44%
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, 2019

	Prior Years	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State sources - SDA Grant	\$ 52,455,173	\$ 142,252	\$ 52,597,425	\$ 52,597,425
Total revenues	<u>52,455,173</u>	<u>142,252</u>	<u>52,597,425</u>	<u>52,597,425</u>
Expenditures and other financing uses				
Construction services	52,366,448	142,252	52,508,700	52,597,425
Total expenditures	<u>52,366,448</u>	<u>142,252</u>	<u>52,508,700</u>	<u>52,597,425</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	7,368,686
Revised authorized cost	\$ 52,597,425
Percentage increase over original authorized cost	16.29%
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, 2019

	Prior Years	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State sources - SDA Grant	\$ 62,226,295	\$ 101	\$ 62,226,396	\$ 62,226,396
Total revenues	<u>62,226,295</u>	<u>101</u>	<u>62,226,396</u>	<u>62,226,396</u>
Expenditures and other financing uses				
Construction services	57,897,891	101	57,897,992	57,913,433
Acquisition of land	4,312,963	-	4,312,963	4,312,963
Total expenditures	<u>62,210,854</u>	<u>101</u>	<u>62,210,955</u>	<u>62,226,396</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	14,920,794
Revised authorized cost	\$ 62,226,396
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
New Construction of Public School Number 20 - School Facility Project
for the Fiscal Year Ended June 30, 2019

	Prior Years	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State sources - SDA Grant	\$ 46,805,609	\$ 13,434	\$ 46,819,043	\$ 46,819,043
Total revenues	<u>46,805,609</u>	<u>13,434</u>	<u>46,819,043</u>	<u>46,819,043</u>
Expenditures and other financing uses				
Construction services	43,207,172	13,434	43,220,606	43,485,600
Acquisition of land	3,333,443	-	3,333,443	3,333,443
Total expenditures	<u>46,540,615</u>	<u>13,434</u>	<u>46,554,049</u>	<u>46,819,043</u>
Excess of revenues over expenditures	<u>\$ 264,994</u>	<u>\$ -</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	4,253,561
Revised authorized cost	\$ 46,819,043
Percentage increase over original authorized cost	9.99%
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, 2019

	Prior Years	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State sources - SDA Grant	\$ 50,451,904	\$ 41,636	\$ 50,493,540	\$ 50,493,540
Total revenues	<u>50,451,904</u>	<u>41,636</u>	<u>50,493,540</u>	<u>50,493,540</u>
Expenditures and other financing uses				
Construction services	42,926,523	58,030	42,984,553	43,493,320
Acquisition of land	7,000,220	-	7,000,220	7,000,220
Total expenditures	<u>49,926,743</u>	<u>58,030</u>	<u>49,984,773</u>	<u>50,493,540</u>
Excess of revenues over expenditures	<u>\$ 525,161</u>	<u>\$ (16,394)</u>	<u>\$ 508,767</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	(1,277,260)
Revised authorized cost	\$ 50,493,540
Percentage increase over original authorized cost	-2.47%
Percentage completion	98.99%
Original target completion date	*
Revised target completion date	*

* - Information not available

JERSEY CITY PUBLIC SCHOOLS
Capital Projects Fund
Schedule of Project Revenues, Expenditures, Project Balances, and Project Status - Budgetary Basis
New Construction of Early Childhood Center Number 13 - School Facility Project
for the Fiscal Year Ended June 30, 2019

	Prior Years	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State sources - SDA Grant	\$ 5,892,046	\$ 8,875	\$ 5,900,921	\$ 5,900,921
Total revenues	<u>5,892,046</u>	<u>8,875</u>	<u>5,900,921</u>	<u>5,900,921</u>
Expenditures and other financing uses				
Construction services	4,121,097	23,698	4,144,795	4,149,736
Acquisition of land	1,751,185	-	1,751,185	1,751,185
Total expenditures	<u>5,872,282</u>	<u>23,698</u>	<u>5,895,980</u>	<u>5,900,921</u>
Excess of revenues over expenditures	<u>\$ 19,764</u>	<u>\$ (14,823)</u>	<u>\$ 4,941</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	(1,686,777)
Revised authorized cost	\$ 5,900,921
Percentage increase over original authorized cost	-22.23%
Percentage completion	99.92%
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, 2019

	Enterprise Funds - Major		Enterprise Funds - Nonmajor				Total Enterprise Funds
	Food Service	CASPER	Morning Star	Child Study Team	Enterprise Funds - Nonmajor	Total Enterprise Funds	
ASSETS							
Current assets:							
Cash and cash equivalents	\$ 2,041,527	\$ 3,517,638	\$ 137,307	\$ 27,822	\$ 165,129	\$ 5,724,294	
Interfund receivable	-	-	180,728	-	180,728	180,728	
Intergovernmental receivable:							
State	22,398	-	-	-	-	22,398	
Federal	2,210,866	-	-	-	-	2,210,866	
Accounts receivable	106,424	94,058	2,403	-	2,403	202,885	
Inventories	212,916	-	-	-	-	212,916	
Total current assets	<u>4,594,131</u>	<u>3,611,696</u>	<u>320,438</u>	<u>27,822</u>	<u>348,260</u>	<u>8,554,087</u>	
Capital assets:							
Machinery and equipment	3,629,871	-	-	-	-	3,629,871	
Less: accumulated depreciation	(2,741,589)	-	-	-	-	(2,741,589)	
Total capital assets	<u>888,282</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>888,282</u>	
Total assets	<u>5,482,413</u>	<u>3,611,696</u>	<u>320,438</u>	<u>27,822</u>	<u>348,260</u>	<u>9,442,369</u>	

JERSEY CITY PUBLIC SCHOOLS
Enterprise Funds
Statement of Net Position
June 30, 2019

	Enterprise Funds - Major		Enterprise Funds - Nonmajor			Total Enterprise Funds
	Food Service	CASPER	Morning Star	Child Study Team	Enterprise Funds - Nonmajor	
LIABILITIES						
Current liabilities:						
Interfund payable	\$ 3,437,880	\$ 1,553,992	\$ 124,384	\$ -	\$ 124,384	\$ 5,116,256
Accounts payable	5,241	-	-	-	-	5,241
Accrued salaries and wages	14,480	200,475	19,511	-	19,511	234,466
Unearned revenue	36,054	-	-	-	-	36,054
Compensated absences	15,488	-	-	-	-	15,488
Total current liabilities	<u>3,509,143</u>	<u>1,754,467</u>	<u>143,895</u>	<u>-</u>	<u>143,895</u>	<u>5,407,505</u>
Noncurrent liabilities:						
Compensated absences	139,396	-	-	-	-	139,396
Total noncurrent liabilities	<u>139,396</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>139,396</u>
Total liabilities	<u>3,648,539</u>	<u>1,754,467</u>	<u>143,895</u>	<u>-</u>	<u>143,895</u>	<u>5,546,901</u>
NET POSITION						
Investment in capital assets	888,282	-	-	-	-	888,282
Unrestricted	945,592	1,857,229	176,543	27,822	204,365	3,007,186
Total net position	<u>\$ 1,833,874</u>	<u>\$ 1,857,229</u>	<u>\$ 176,543</u>	<u>\$ 27,822</u>	<u>\$ 204,365</u>	<u>\$ 3,895,468</u>

JERSEY CITY PUBLIC SCHOOLS
Enterprise Fund
Statement of Revenues, Expenses and Changes in Net Position
for the Fiscal Year Ended June 30, 2019

	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	\$ 490,701	-	-	-	-	\$ 490,701
Sales - non-reimbursable programs	355,405	-	-	-	-	355,405
Tuition fees	-	3,814,560	274,678	-	274,678	4,089,238
Total operating revenues	<u>846,106</u>	<u>3,814,560</u>	<u>274,678</u>	<u>-</u>	<u>274,678</u>	<u>4,935,344</u>
OPERATING EXPENSES						
Cost of sales - reimbursable programs	6,774,633	-	-	-	-	6,774,633
Cost of sales - non-reimbursable programs	96,432	-	-	-	-	96,432
Salaries and wages	5,171,418	3,162,715	208,835	-	208,835	8,542,968
Employee benefits	1,085,761	32,981	-	-	-	1,118,742
Professional and technical services	158,899	-	-	-	-	158,899
Other services	66,058	-	-	-	-	66,058
Supplies and materials	36,794	157,954	-	-	-	194,748
Depreciation expense	92,455	-	-	-	-	92,455
Total operating expenses	<u>13,482,450</u>	<u>3,353,650</u>	<u>208,835</u>	<u>-</u>	<u>208,835</u>	<u>17,044,935</u>
Operating (loss) income	<u>(12,636,344)</u>	<u>460,910</u>	<u>65,843</u>	<u>-</u>	<u>65,843</u>	<u>(12,109,591)</u>

JERSEY CITY PUBLIC SCHOOLS
Enterprise Fund
Statement of Revenues, Expenses and Changes in Net Position
for the Fiscal Year Ended June 30, 2019

	Enterprise Funds - Major		Enterprise Funds - Nonmajor			Total
	Food Service	CASPER	Morning Star	Child Study Team	Enterprise Funds - Nonmajor	Total Enterprise Funds
NONOPERATING REVENUES						
State sources:						
State school lunch program	\$ 117,140	\$ -	\$ -	\$ -	\$ -	\$ 117,140
Federal sources:						
School breakfast program	4,640,076	-	-	-	-	4,640,076
National school lunch program	6,381,814	-	-	-	-	6,381,814
National school snack program	250,616	-	-	-	-	250,616
Health Hunger-Free Kids Act	129,185	-	-	-	-	129,185
Summer food service program for children	192,960	-	-	-	-	192,960
Commodity supplemental food program	749,362	-	-	-	-	749,362
National school lunch program - equipment assistance grant	93,521	-	-	-	-	93,521
Fruits and vegetables	63,947	-	-	-	-	63,947
Total nonoperating revenues	<u>12,618,621</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>12,618,621</u>
Change in net position	(17,723)	460,910	65,843	-	65,843	509,030
Net position, July 1	1,851,597	1,396,319	110,700	27,822	138,522	3,386,438
Net position, June 30	<u>\$ 1,833,874</u>	<u>\$ 1,857,229</u>	<u>\$ 176,543</u>	<u>\$ 27,822</u>	<u>\$ 204,365</u>	<u>\$ 3,895,468</u>

JERSEY CITY PUBLIC SCHOOLS
Enterprise Fund
Statement of Cash Flows
for the Fiscal Year Ended June 30, 2019

	Enterprise Funds - Major		Enterprise Funds - Nonmajor			Total
	Food Service	CASPER	Morning Star	Child Study Team	Enterprise Funds - Nonmajor	Total Enterprise Funds
Cash flows from operating activities:						
Receipts from customers	\$ 822,543	\$ 3,811,562	\$ 274,853	\$ -	\$ 274,853	\$ 4,908,958
Payments to employees for salaries and benefits	(6,293,128)	(3,197,012)	(207,339)	-	(207,339)	(9,697,479)
Payments to suppliers for goods and services	(4,970,607)	1,396,319	(252,295)	-	(252,295)	(3,826,583)
Net cash (used) provided by operating activities	(10,441,192)	2,010,869	(184,781)	-	(184,781)	(8,615,104)
Cash flows from non-capital financing activities:						
Cash received from state sources	119,147	-	-	-	-	119,147
Cash received from federal sources	11,986,106	-	-	-	-	11,986,106
Net cash provided by non-capital financing activities	12,105,253	-	-	-	-	12,105,253
Cash flows from capital and related financing activities:						
Acquisition of capital assets	(93,521)	-	-	-	-	(93,521)
Net increase (decrease) in cash and cash equivalents	1,570,540	2,010,869	(184,781)	-	(184,781)	3,396,628
Cash and cash equivalents, July 1	470,987	1,506,769	322,088	27,822	349,910	2,327,666
Cash and cash equivalents, June 30	\$ 2,041,527	\$ 3,517,638	\$ 137,307	\$ 27,822	\$ 165,129	\$ 5,724,294

JERSEY CITY PUBLIC SCHOOLS
Enterprise Fund
Statement of Cash Flows
for the Fiscal Year Ended June 30, 2019

	Enterprise Funds - Major		Enterprise Funds - Nonmajor			Total Enterprise Funds
	Food Service	CASPER	Morning Star	Child Study Team	- Nonmajor	
	\$ (12,636,344)	\$ 460,910	\$ 65,843	\$ -	\$ 65,843	\$ (12,109,591)
Reconciliation of operating income (loss) income to net cash (used)by operating activities:						
Operating (loss) income	92,455	-	-	-	-	92,455
Adjustment to reconcile operating (loss) income to net cash (used) provided by operating activities:	749,362	-	-	-	-	749,362
Depreciation	-	281	(180,728)	-	(180,728)	(180,447)
Food distribution program	-	91,060	-	-	-	91,060
Decrease (Increase) in interfund receivable	(40,558)	(94,058)	175	-	175	(134,441)
Decrease in local intergovernmental receivable	(66,371)	-	-	-	-	(66,371)
(Increase) decrease in accounts receivable	1,479,218	1,553,992	(71,567)	-	(71,567)	2,961,643
(Increase) in inventories	(18,739)	(1,316)	1,496	-	1,496	(18,559)
Increase (decrease) in interfund payable	(17,210)	-	-	-	-	(17,210)
(Decrease) increase in accrued salaries	2,195,152	1,549,959	(250,624)	-	(250,624)	3,494,487
(Decrease) in compensated absences						
Total adjustments	\$ (10,441,192)	\$ 2,010,869	\$ (184,781)	\$ -	\$ (184,781)	\$ (8,615,104)
Net cash (used) provided by operating activities	\$ 749,362	\$ -	\$ -	\$ -	\$ -	\$ 749,362

Noncash capital financing activities:

Food distribution program

	\$ 749,362	\$ -	\$ -	\$ -	\$ -	\$ 749,362
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JERSEY CITY PUBLIC SCHOOLS
Internal Service Fund
Statement of Net Position
June 30, 2019

	Self- Insurance	Regional Day School	Total
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 11,292,273	\$ 385,162	\$ 11,677,435
Intergovernmental receivable:			
Local	-	2,058,969	2,058,969
Total current assets	11,292,273	2,444,131	13,736,404
Capital assets:			
Machinery and equipment	-	215,438	215,438
Less: accumulated depreciation	-	(181,326)	(181,326)
Total capital assets	-	34,112	34,112
Total assets	11,292,273	2,478,243	13,770,516
LIABILITIES			
Current liabilities:			
Interfund payable	-	2,154,557	2,154,557
Accrued liability for insurance claims	11,292,273	-	11,292,273
Total current liabilities	11,292,273	2,161,829	13,454,102
Total liabilities	11,292,273	2,161,829	13,454,102
NET POSITION			
Investment in capital assets	-	34,112	34,112
Unrestricted	-	282,302	282,302
Total net position	\$ -	\$ 316,414	\$ 316,414

JERSEY CITY PUBLIC SCHOOLS
Internal Service Fund
Statement of Revenues, Expenses and Changes in Net Position
for the Fiscal Year Ended June 30, 2019

	Self- Insurance	Regional Day School	Total
OPERATING REVENUES			
Charges for services:			
Insurance proceeds	\$ 1,093,320	\$ -	\$ 1,093,320
Tuition fees	-	5,316,443	5,316,443
Miscellaneous	-	24,509	24,509
Total operating revenues	<u>1,093,320</u>	<u>5,340,952</u>	<u>6,434,272</u>
OPERATING EXPENSES			
Insurance claims	1,093,320	-	1,093,320
Salaries and wages	-	4,197,740	4,197,740
Employee benefits	-	1,285,116	1,285,116
Rentals	-	96,275	96,275
Supplies and materials	-	25,590	25,590
Professional and technical services	-	8,199	8,199
Other services	-	19,232	19,232
Depreciation expense	-	14,089	14,089
Total operating expenses	<u>1,093,320</u>	<u>5,646,241</u>	<u>6,739,561</u>
Operating (loss)	<u>-</u>	<u>(305,289)</u>	<u>(305,289)</u>
Change in net position	-	(305,289)	(305,289)
Total net position, July 1	-	621,703	621,703
Total net position, June 30	<u>\$ -</u>	<u>\$ 316,414</u>	<u>\$ 316,414</u>

JERSEY CITY PUBLIC SCHOOLS
Internal Service Fund
Statement of Cash Flows
for the Fiscal Year Ended June 30, 2019

	<u>Self- Insurance</u>	<u>Regional Day School</u>	<u>Total</u>
Cash flows from operating activities:			
Receipts from customers	\$ -	\$ 5,985,533	\$ 5,985,533
Other Receipts	1,093,320	24,509	1,117,829
Payments to employees for salaries and benefits	-	(5,475,584)	(5,475,584)
Payments to suppliers for goods and services	-	(149,296)	(149,296)
Payments to insurance provider	<u>(2,186,640)</u>	<u>-</u>	<u>(2,186,640)</u>
Net cash (used) provided by operating activities	<u>(1,093,320)</u>	<u>385,162</u>	<u>(708,158)</u>
Net (decrease) increase in cash and cash equivalents	(1,093,320)	385,162	(708,158)
Cash and cash equivalents, July 1	12,385,593	-	12,385,593
Cash and cash equivalents, June 30	<u>\$ 11,292,273</u>	<u>\$ 385,162</u>	<u>\$ 11,677,435</u>
Reconciliation of operating loss to net cash used by operating activities:			
Operating loss	<u>\$ -</u>	<u>\$ (305,289)</u>	<u>(305,289)</u>
Adjustment to reconcile operating loss to net cash used by operating activities:			
Depreciation	-	14,089	14,089
(Increase) in local intergovernmental receivable	-	(463,800)	(463,800)
(Decrease) increase in interfund payable	-	1,132,890	1,132,890
Increase in accrued salaries	-	7,272	7,272
(Decrease) in accrued liability for insurance claims	<u>(1,093,320)</u>	<u>-</u>	<u>(1,093,320)</u>
Total adjustments	<u>(1,093,320)</u>	<u>690,451</u>	<u>(402,869)</u>
Net cash (used) provided by operating activities	<u>\$ (1,093,320)</u>	<u>\$ 385,162</u>	<u>\$ (708,158)</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, 2019

	Trust Funds		Total Trust Fund	Agency Funds		Total Agency Fund
	Private Purpose Scholarship	Unemployment Compensation Insurance		Student Activity	Payroll	
ASSETS						
Cash and cash equivalents	\$ 568,784	\$ 1,105,550	\$ 1,674,334	\$ 505,162	\$ 36,284,178	\$ 36,789,340
Accounts receivable	613	-	613	-	-	-
Interfund receivable	-	-	-	-	10,000,020	10,000,020
Total assets	<u>569,397</u>	<u>1,105,550</u>	<u>1,674,947</u>	<u>505,162</u>	<u>46,284,198</u>	<u>46,789,360</u>
LIABILITIES						
Liabilities:						
Accounts payable	-	106,949	106,949	-	-	-
Payroll deductions and withholdings payable	-	-	-	-	3,266,397	3,266,397
Summer escrow payroll payable	-	-	-	-	43,017,801	43,017,801
Due to student groups	-	-	-	505,162	-	505,162
Total liabilities	<u>-</u>	<u>106,949</u>	<u>106,949</u>	<u>505,162</u>	<u>\$ 46,284,198</u>	<u>\$ 46,789,360</u>
NET POSITION						
Reserved for scholarships	569,397	-	569,397			
Held in trust for unemployment claims	-	\$ 998,601	998,601			
Total net position	<u>\$ 569,397</u>	<u>\$ 998,601</u>	<u>\$ 1,567,998</u>			

JERSEY CITY PUBLIC SCHOOLS
Trust Funds
Combining Statement of Changes in Fiduciary Net Position
for the Fiscal Year Ended June 30, 2019

	Trust Funds		
	Private Purpose Scholarship	Unemployment Compensation Insurance	Total Trust Fund
ADDITIONS			
Plan member contributions	\$ -	\$ 571,795	\$ 571,795
Fundraising donation	15,650	-	15,650
Total additions	<u>15,650</u>	<u>571,795</u>	<u>587,445</u>
DEDUCTIONS			
Scholarships awarded	44,350	-	44,350
Unemployment claims	-	498,337	498,337
Total deductions	<u>44,350</u>	<u>498,337</u>	<u>542,687</u>
Changes in net position	(28,700)	73,458	44,758
Net position, July 1	598,097	925,143	1,523,240
Net position, June 30	<u>\$ 569,397</u>	<u>\$ 998,601</u>	<u>\$ 1,567,998</u>

JERSEY CITY PUBLIC SCHOOLS
Student Activity Agency Fund
Statement of Cash Receipts and Cash Disbursements
for the Fiscal Year Ended June 30, 2019

	<u>Balance, June 30, 2018</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Balance, June 30, 2019</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
Total elementary schools	<u>144,266</u>	<u>602,734</u>	<u>593,011</u>	<u>153,989</u>
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
Total middle schools	<u>13,417</u>	<u>101,418</u>	<u>105,248</u>	<u>9,588</u>
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
Total senior high school	<u>327,150</u>	<u>501,335</u>	<u>492,385</u>	<u>336,101</u>

JERSEY CITY PUBLIC SCHOOLS
Student Activity Agency Fund
Statement of Cash Receipts and Cash Disbursements
for the Fiscal Year Ended June 30, 2019

	<u>Balance, June 30, 2018</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Balance, June 30, 2019</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 other	<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, 2019

	<u>Balance, June 30, 2018</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Balance, June 30, 2019</u>
PAYROLL AGENCY FUND				
Payroll deductions and withholdings payable	\$ 2,658,696	\$ 280,595,449	\$ 279,987,748	\$ 3,266,397
Summer escrow payroll payable	<u>42,154,246</u>	<u>85,840,161</u>	<u>84,976,606</u>	<u>43,017,801</u>
Total payroll agency fund	<u>\$ 44,812,942</u>	<u>\$ 366,435,610</u>	<u>\$ 364,964,354</u>	<u>\$ 46,284,198</u>

STATISTICAL 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>	286 - 291
<p>Revenue Capacity These schedules contain information to help the reader assess the District's most significant local revenue source, the property tax.</p>	292 - 295
<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>	296 - 299
<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>	300 - 301
<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 istrict provides and the activities it performs.</p>	302 - 308

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,									
	2010	2011	2012	2013(1)	2014	2015(2)	2016	2017	2018	2019
		(as restated)	(as restated)							
Governmental activities										
Invested in capital assets, net of related debt	\$ 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	\$ 250,164,821
Restricted	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	18,633,023
Unrestricted	(52,420,656)	(42,900,087)	(27,691,907)	(32,635,951)	(36,996,502)	(246,083,623)	(265,602,648)	(258,418,388)	(261,366,356)	(276,672,201)
Total governmental activities net position	<u>\$ 366,298,346</u>	<u>\$ 368,964,366</u>	<u>\$ 310,183,392</u>	<u>\$ 314,283,621</u>	<u>\$ 296,333,852</u>	<u>\$ 126,166,323</u>	<u>\$ 142,572,485</u>	<u>\$ 137,516,743</u>	<u>\$ 2,283,392</u>	<u>\$ (7,874,357)</u>
Business-type activities										
Invested in capital assets, net of related debt	\$ 525,984	\$ 447,590	\$ 1,628,298	\$ 1,485,341	\$ 1,352,723	\$ 1,152,229	\$ 1,103,826	\$ 1,004,757	\$ 887,216	\$ 888,282
Unrestricted	1,564,345	963,499	449,892	1,112,641	949,524	1,541,447	2,301,643	1,680,351	2,499,222	3,007,186
Total business-type activities net position	<u>\$ 2,090,329</u>	<u>\$ 1,411,089</u>	<u>\$ 2,078,190</u>	<u>\$ 2,597,982</u>	<u>\$ 2,302,247</u>	<u>\$ 2,693,676</u>	<u>\$ 3,405,469</u>	<u>\$ 2,685,108</u>	<u>\$ 3,386,438</u>	<u>\$ 3,895,468</u>
Government-wide										
Net investment in capital assets	\$ 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	\$ 251,053,103
Restricted	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	18,633,023
Unrestricted	(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)	(273,665,015)
Total government-wide net position	<u>\$ 368,388,675</u>	<u>\$ 370,375,455</u>	<u>\$ 312,261,582</u>	<u>\$ 316,881,603</u>	<u>\$ 298,636,099</u>	<u>\$ 128,859,999</u>	<u>\$ 143,977,954</u>	<u>\$ 140,201,851</u>	<u>\$ 5,669,830</u>	<u>\$ (3,978,889)</u>

Source: District Records

Note: (1) GASB 63 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,									
	2010 ⁽¹⁾	2011	2012	2013 ⁽²⁾	2014	2015 ⁽³⁾	2016	2017	2018 ⁽⁴⁾	2019
Expenses										
Governmental activities										
Instruction										
Regular	\$ 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	\$ 307,387,205
Special education	73,713,285	63,803,964	70,142,802	72,715,201	77,514,402	84,862,892	92,651,923	106,884,539	110,641,883	108,039,632
Other special instruction	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	23,986,106
Other instruction:	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	4,331,949
Support Services:										
Tuition	20,121,924	20,097,146	19,923,616	20,478,268	20,681,306	20,477,666	21,232,847	20,062,951	19,538,228	19,842,762
Student & instruction related services	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	135,022,323
General administration	10,626,506	12,256,242	10,605,906	10,774,363	10,385,472	12,429,322	13,600,586	35,220,965	35,686,684	32,823,090
School administrative services	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	12,482,661
Central services	8,127,696	9,612,265	9,948,275	9,495,399	10,657,883	10,527,987	11,629,034	10,395,869	11,652,842	10,239,673
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	4,718,616
Plant operations and maintenance	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	65,498,629
Pupil transportation	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	37,666,191
Unallocated benefits	-	-	-	385,590	-	-	-	-	-	-
Special schools	2,185,517	858,344	600,601	1,073,046	1,073,046	1,262,373	1,297,251	2,571,530	2,806,996	2,555,520
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	58,737,576	61,029,380
Interest on long-term debt	102,016	151,711	125,044	85,158	44,483	19,524	2,176	-	-	-
Total governmental activities expenses	667,384,774	641,529,361	667,115,228	685,729,610	707,412,798	747,122,730	789,072,930	847,475,738	869,242,771	825,623,737
Business-type activity:										
Food service	11,494,176	11,362,256	11,120,782	11,759,988	14,454,669	14,470,823	14,484,279	14,391,064	14,061,057	13,482,450
CASPER program	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	3,353,650
SES	-	-	815,280	1,326,610	45,501	-	-	-	-	-
Other nonmajor	1,392,601	1,421,703	146,276	313,444	262,222	175,920	212,990	239,757	193,259	208,835
Total business-type activities expense	16,008,093	15,920,455	15,283,178	15,967,498	17,509,156	17,747,973	17,994,438	18,786,897	17,235,393	17,044,935
Total government-wide expenses	\$ 683,392,867	\$ 657,449,816	\$ 682,396,406	\$ 701,697,108	\$ 724,921,954	\$ 764,870,703	\$ 807,067,368	\$ 866,262,635	\$ 886,478,164	\$ 842,668,672
Program Revenues										
Governmental activities:										
Charges for services	\$ 6,022,264	\$ 8,589	\$ 580,629	\$ 145,612	\$ 99,873,788	\$ 680,227	\$ 94,245,794	\$ 94,636,292	\$ 92,663,739	\$ 89,889,363
Operating grants and contributions	492,506,396	105,360,804	103,171,425	98,697,649	7,529,702	96,277,609	29,613,734	20,848,247	2,492,003	800,599
Capital grants and contributions	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	800,599
Total governmental activities program revenues	\$ 503,456,202	\$ 106,084,994	\$ 107,105,646	\$ 102,665,755	\$ 107,403,490	\$ 123,631,082	\$ 123,859,528	\$ 115,884,539	\$ 95,155,742	\$ 90,689,962
Business-type activities:										
Charges for services										
Food service	1,658,677	1,567,872	1,599,971	1,693,289	1,699,831	922,936	1,031,882	931,872	901,806	846,106
CASPER program	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	3,814,360
SES	-	-	903,182	1,261,621	-	-	-	-	-	-
Other nonmajor	1,258,511	1,093,095	58,172	340,749	207,385	101,524	237,478	268,047	273,239	274,678
Operating grants and contributions	9,812,738	9,524,377	9,433,533	10,349,704	12,293,276	13,912,548	13,383,258	13,383,258	13,139,140	12,618,621
Total business-type activities program revenues	\$ 15,680,057	\$ 15,234,389	\$ 14,779,190	\$ 16,482,454	\$ 17,212,025	\$ 18,017,931	\$ 18,676,295	\$ 18,066,536	\$ 17,963,809	\$ 17,553,965
Total government-wide program revenues	\$ 519,136,259	\$ 121,319,383	\$ 121,884,836	\$ 119,148,209	\$ 124,615,515	\$ 141,649,013	\$ 142,535,823	\$ 133,551,075	\$ 113,117,551	\$ 108,243,927
Net (Expense)/Revenue										
Governmental activities	\$ (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)	\$ (734,933,775)
Business-type activities	(328,036)	(686,066)	(503,988)	(514,956)	(297,131)	(269,958)	(681,857)	(720,361)	(726,416)	(509,030)
Total government-wide net expense	\$ (164,256,608)	\$ (536,130,433)	\$ (560,511,570)	\$ (582,548,899)	\$ (600,306,439)	\$ (623,221,690)	\$ (664,331,545)	\$ (732,711,560)	\$ (773,360,613)	\$ (734,424,745)

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

	for the Fiscal Year ended June 30,									
	2010 ⁽¹⁾	2011	2012	2013 ⁽²⁾	2014	2015 ⁽³⁾	2016	2017	2018 ⁽⁴⁾	2019
		(as restated)	(as restated)							
General Revenues and Other Changes in Net Position										
Governmental activities:										
Property taxes levied for general purposes, net	\$ 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	\$ 124,367,357
Unrestricted grants and contributions	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	596,422,983
Loss on disposal of capital assets	(184,200)	-	-	-	-	-	-	-	-	-
Investment earnings	227,973	186,157	217,660	189,687	55,860	117,392	223,235	136,648	280,941	920,694
Miscellaneous income	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	3,064,992
Transfers	-	-	-	-	-	(231,416)	(29,936)	-	-	-
Special items	-	-	-	-	-	4,681,206	-	-	(106,682,149)	-
Total governmental activities	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	724,776,026
Business-type activities										
Investment earnings	6,372	6,826	6,309	4,836	1,396	490	-	-	-	-
Miscellaneous income	83,752	-	-	-	-	(110,435)	-	-	-	-
Loss on disposal of capital assets	(25,223)	-	-	-	-	231,416	-	-	(25,086)	-
Transfers	-	-	-	-	-	-	29,936	-	-	-
Total business-type activities	64,901	6,826	6,309	4,836	1,396	121,471	29,936	-	(25,086)	-
Total government-wide	\$ 145,511,732	\$ 538,117,213	\$ 586,183,444	\$ 587,168,930	\$ 582,060,935	\$ 657,694,247	\$ 681,650,500	\$ 726,935,457	\$ 638,828,592	\$ 724,776,026
Change in Net Position										
Governmental activities	\$ (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)	\$ (10,157,749)
Business-type activities	(263,135)	(679,240)	(497,679)	519,792	(295,735)	391,429	711,793	(720,361)	701,330	509,030
Total government-wide	\$ (18,744,876)	\$ 1,986,780	\$ 25,671,874	\$ 4,620,031	\$ (18,245,504)	\$ 34,472,557	\$ 17,118,955	\$ (5,776,103)	\$ (134,532,021)	\$ (9,648,719)

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 63 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,									
	2010	2011 ⁽¹⁾	2012	2013	2014	2015	2016	2017	2018	2019
General Fund		(as restated)								
Reserved	\$ 2,502,845									
Unreserved (Deficit)	(12,499,994)									
Restricted		\$ 4,167,108	\$ 17,824,366	\$ 28,134,577	\$ 25,660,057	\$ 44,394,930	\$ 52,101,838	\$ 23,660,438	\$ 5,061,636	\$ 18,600,822
Assigned		24,563,512	13,286,197	4,200,097	1,743,946	705,493	--	33,506,903	36,890,427	21,157,310
Unassigned		(28,071,154)	--	--	--	--	(14,686,077)	(29,400,725)	(28,804,794)	(27,990,687)
Total general fund	\$ (9,997,149)	\$ 659,466	\$ 31,110,563	\$ 32,334,674	\$ 27,404,003	\$ 45,100,423	\$ 37,415,761	\$ 27,766,616	\$ 13,147,269	\$ 11,767,445
All Other Governmental Funds										
Reserved	\$ --									
Unreserved (Deficit)	(6,653,343)									
Restricted		\$ 695,946	\$ 695,946	\$ 541,833	\$ 36,380	\$ 1,318,092	\$ 800,340	\$ 104,626	\$ 32,201	\$ 32,201
Unassigned		(5,145,114)	(6,029,277)	(6,127,954)	(6,320,368)	(6,480,848)	(6,749,915)	(6,844,312)	(6,674,493)	(6,761,145)
Total all other governmental funds	\$ (6,653,343)	\$ (4,449,168)	\$ (5,333,331)	\$ (5,585,221)	\$ (6,283,988)	\$ (5,162,756)	\$ (5,949,575)	\$ (6,739,686)	\$ (6,642,292)	\$ (6,728,944)

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,									
	2010 ⁽¹⁾	2011	2012	2013	2014	2015	2016	2017	2018	2019
Revenues										
Local tax levy	\$ 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	\$ 124,367,357
Tuition charges	49,529	71,587	150,883	89,169	122,200	331,209	242,930	199,739	95,377	67,208
Interest earnings	227,973	186,157	217,660	189,687	55,860	117,392	223,235	136,648	280,941	920,694
Miscellaneous	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	2,997,784
State sources	456,589,867	491,775,226	526,136,882	542,800,638	541,106,716	567,358,758	579,354,174	579,025,537	565,909,859	569,538,099
Federal sources	89,330,357	48,135,866	57,618,509	35,671,412	36,199,581	32,439,716	29,377,311	29,210,023	28,052,338	30,219,654
Total revenue	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	728,110,796
Expenditures										
Instruction										
Regular	193,842,234	194,978,050	199,342,249	202,923,844	201,644,701	194,931,459	191,588,353	194,665,255	191,062,444	183,950,550
Special	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	60,175,125
Other special instruction	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	12,947,679
School-sponsored/other instructional	4,735,838	2,017,715	2,984,175	3,286,625	3,557,297	3,480,615	3,702,255	4,039,356	3,743,825	3,107,994
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	19,461,105
Student & instruction related services	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	108,863,859
General administration	9,978,806	9,321,555	9,137,917	9,137,917	8,646,584	9,939,927	10,657,653	10,076,554	9,736,995	9,329,618
School administration	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	19,082,869
Central services	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	7,494,039
Administrative information technology	2,261,905	2,516,508	5,278,911	3,140,353	2,982,230	2,855,842	3,364,959	3,570,457	3,623,598	3,613,108
Operations and maintenance	69,745,240	68,688,589	69,720,604	69,134,730	71,911,662	70,243,137	71,055,038	71,026,000	66,937,991	61,899,893
Student transportation	15,285,008	12,619,166	16,471,410	14,577,283	14,029,546	16,742,642	16,385,726	17,576,590	19,053,182	19,681,532
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	157,383,906
Special schools	2,173,549	666,138	456,519	281,687	786,158	828,632	792,845	839,110	746,344	756,016
Charter schools	35,982,851	32,616,692	37,658,057	45,805,085	47,635,768	53,200,925	56,632,298	56,690,190	58,737,756	61,029,380
Capital outlay	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	800,399
Debt service:										
Principal	-	-	-	1,273,512	1,299,559	616,047	632,988	-	-	-
Interest and other charges	-	-	-	103,211	62,981	34,348	17,407	-	-	-
Total Expenditures	653,284,379	633,324,402	663,286,101	688,801,175	695,214,667	701,941,238	733,936,053	736,569,610	728,602,562	729,577,272
Excess (Deficiency) of revenues over (under) expenditures	(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)	(1,466,476)
Other Financing sources (uses)										
Capital lease (Non-budgeted)	-	3,000,000	-	-	-	-	-	-	-	-
Transfers in	1,158,452	-	9,290,043	4,630,474	4,600,430	4,358,334	6,833,303	5,322,608	7,741,198	14,805,172
Transfers out	(1,158,452)	-	(9,290,043)	(4,630,474)	(4,600,430)	(4,589,750)	(6,863,239)	(5,322,608)	(7,741,198)	(14,805,172)
Total other financing sources (uses)	-	3,000,000	-	-	-	(231,416)	(29,936)	-	-	-
Special Item of Revenue	-	-	-	-	-	4,681,206	-	-	-	-
Net change in fund balances	\$ (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)	\$ (1,466,476)
Debt service as a percentage of noncapital expenditures	0.00%	0.00%	0.00%	0.00%	0.20%	0.00%	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,									
	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Tuition	\$ 67,208	\$ 95,377	\$ 199,739	\$ 242,930	\$ 331,209	\$ 122,200	\$ 89,169	\$ 150,883	\$ 71,587	\$ 49,529
Interest on investments	920,694	280,941	136,648	223,235	117,326	55,710	189,359	217,184	186,157	226,955
Refund of PY Expenditures	145,866	128,106	337,217	136,792	582,137	29,733	230,625	579,907	29,885	42,066
Transportation	587,553	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	2,264,365	1,638,896	952,146	2,234,598	3,014,187	2,289,192	2,998,774	2,485,893	386,358	2,376,159
Total	\$ 3,985,686	\$ 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

Source: District records

**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
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
2019	2,821,412,435	16,659,648,010	9,397,844,400	2,336,454,100	4,005,265,300	35,220,624,245	66,349,328	35,286,973,573	35,614,995,142	0.379

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.

REVENUE CAPACITY

**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	
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
2019	0.379	0.735	0.426	1.540

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	2019			2010		
	Taxable Assessed Value	Rank [Optional]	% of Total District Net Assessed Value	Taxable Assessed Value	Rank (Optional)	% of Total District Net Assessed Value
Newport Centre	\$ 603,080,600	1	1.71%			
M-C Plaza II & III, LLC	386,000,000	2	1.09%			
101 Hudson Realty LLC	361,140,000	3	1.02%			
MEPT Newport Tower, LLC - Atlas Group	300,772,000	4	0.85%			
Newport Centre, LLC	266,281,400	5	0.75%			
Hancock - REIT Corp.	224,955,500	6	0.64%			
25 River Drive Urban Renewal	189,024,600	7	0.54%			
Grove Point U.R., LLC	185,000,000	8	0.52%			
MCA 328 Property Holding	182,937,600	9	0.52%			
Cali Harbor So. Pier Urban Renewal	180,012,000	10	0.51%			
Mack Cali				\$ 232,009,800	1	4.21%
Newport Develop. Co.				214,043,150	2	3.89%
Wells REIT Financial Tower				48,467,300	3	0.88%
BBV US R.E. Fund				47,242,300	4	0.86%
RREEP America REIT				37,078,100	5	0.67%
Evergreen America Corp.				36,638,300	6	0.67%
Public Service Electric and Gas				33,560,900	7	0.61%
Hudson Mall				25,634,000	8	0.47%
Liberty National/New Liberty				22,618,400	9	0.41%
Verizon				21,259,721	10	0.39%
Total	\$ 2,879,203,700		8.16%	\$ 718,551,971		12.07%

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	
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%	-
2019	124,367,357	124,367,357	100.00%	-

Source: District records including the Certificate Schedule of the General Tax Rate

* School taxes are collected by the Municipal Tax Collector. Under New Jersey State Statute, a municipality is required to remit to the school district the entire property tax balance, in the amount voted upon or certified prior to the end of the school year.

DEBT CAPACITY

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

Fiscal Year Ended June 30,	Governmental Activities		Percentage of Personal Income	Per Capita
	Capital Leases	Total District		
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%	-
2019	-	-	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		
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%	75
2019	15,085,000	-	15,085,000	0.04%	(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, 2019
(UNAUDITED)

	Debt Outstanding	Estimated Percentage Applicable ^a	Estimated Share of Direct and Overlapping Debt
Gross Direct Debt of School District (City Issued)	\$ 15,085,000	100.00%	\$ 15,085,000
Gross Overlapping Debt of School District:			
City of Jersey City	626,535,974	100.00%	626,535,974
Jersey City Municipal Utilities Authority	156,743,728	100.00%	156,743,728
Hudson County General Obligation Debt	1,057,069,791	37.99%	401,580,814
Subtotal, overlapping debt			<u>1,184,860,516</u>
Total Direct and Overlapping Debt			<u>\$ 1,199,945,516</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)

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Equalized Valuation Basis
Debt limit	\$ 895,112,858	\$ 870,420,482	\$ 850,347,970	\$ 750,050,145	\$ 731,269,671	\$ 745,911,097	\$ 798,698,809	\$ 893,744,083	\$ 1,012,882,694	\$ 1,173,882,011	
Total Net Debt applicable to limit	95,876,026	90,536,026	78,788,131	68,289,619	57,981,027	53,346,027	35,740,000	26,340,000	20,010,000	15,085,000	
Legal debt margin	\$ 799,236,832	\$ 779,884,456	\$ 771,559,839	\$ 681,760,526	\$ 673,288,644	\$ 692,565,070	\$ 762,958,809	\$ 867,404,083	\$ 992,872,694	\$ 1,158,797,011	
Total net debt applicable to the limit as a % of debt limit	10.71%	10.40%	9.27%	9.10%	7.93%	7.15%	4.47%	2.95%	1.98%	1.29%	
Average equalized valuation of taxable property Additional State School Building Aid Bonds \$ 29,344,551,903 2,498,360 29,347,050,263											
School borrowing margin (4% of \$29,347,050,263) Bonded school debt as of June 30, 2019 School borrowing margin available 1,173,882,011 15,085,000 \$ 1,158,797,011											

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>
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	265,549	9,680,057,697	36,453	4.6%
2019	(1)	(1)	(1)	3.1%

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	2019			2010		
	Employees	Rank (Optional)	Percentage of Total Municipal Employment	Employees	Rank (Optional)	Percentage of Total Municipal Employment
Jersey City Public Schools	4,403	1	3.24%	5,414	1	4.59%
Goldman Sachs & Co., Inc.	3,782	2	2.78%	3,000	2	2.54%
City of Jersey City	3,171	3	2.33%	2,692	4	2.28%
Insurance Service Officer	3,000	4	2.21%			
United States Postal Service	2,200	5	1.62%			
Pershing LLC / Mellon Bank	2,000	6	1.47%	2,121	5	1.80%
Healthcare Staffing and Consulting LLC	2,000	7	1.47%			
Jersey City Medical Center Inc.	1,942	8	1.43%			
New Jersey City University	1,663	9	1.22%	1,663	6	1.41%
JP Morgan Chase Bank	1,592	10	1.17%	1,576	7	1.34%
I.P.C. Systems Inc.	1,555	11	1.14%			
Citigroup Inc.	1,500	12	1.10%	1,500	10	1.27%
Christ Hospital Health Service	1,350	13	0.99%	1,529	8	1.30%
Hudson County Executive Office				2,900	3	2.46%
Merrill Lynch & Co., Inc.				1,500	9	1.27%
	<u>30,158</u>		<u>22.17%</u>	<u>23,895</u>		<u>20.26%</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>	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Instruction	2,939	2,883	2,559	2,612	2,524	2,583	2,555	2,540	2,555	2,551
Regular	658	652	532	499	501	539	512	509	512	511
Support Services:										
Student & instruction related services	225	206	175	188	182	171	157	156	157	156
General administration	58	62	41	44	45	44	44	44	44	44
School administrative services	245	233	217	222	183	222	219	218	219	219
Central services	103	98	87	90	91	89	87	86	87	87
Administrative Information Technology	73	71	37	40	45	39	42	41	42	42
Plant operations and maintenance	653	622	546	582	548	562	587	584	587	584
Pupil transportation	36	35	34	35	34	31	35	35	35	35
Other support services	424	451	381	409	410	405	405	403	402	402
Total	5,414	5,313	4,609	4,721	4,563	4,685	4,643	4,616	4,640	4,631

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				Average Daily Enrollment (ADE) ^c	Average Daily Attendance (ADA) ^c	% Change in Average Daily Enrollment	Student Attendance Percentage
					Elementary	Middle School	Senior High School					
2010	27,911	\$ 644,608,061	\$ 23,095	1.78%	01:8.8	01:8.6	01:9.1	27,397	25,496	-1.53%	93.06%	
2011	27,855	628,132,574	22,550	-2.36%	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%	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%	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%	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%	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%	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%	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	0.76%	01:12.1	01:12.8	01:11.3	25,148	24,069	-10.36%	95.71%	
2019	30,691	728,776,673	23,746	0.73%	(1)	(1)	(1)	25,544	24,502	1.57%	95.92%	

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 (SRSS).

(1) Information not available at time of the audit

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

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
District Building										
<u>Elementary</u>										
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	589	589	616	641	603	593	626	627	539	612
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	614	614	614	642	620	621	662	663	645	675
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	899	899	836	782	781	781	843	844	609	657
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	782	782	801	772	772	766	776	777	577	742
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	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	783	783	802	858	807	834	865	866	858	861
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	409	409	477	374	323	319	324	324	359	332
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	417	417	380	472	508	544	581	582	358	411
Public School Number 15										
Square Feet	179,590	179,590	184,738	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	617	617	627	732	828	881	832	833	697	620
Public School Number 16										
Square Feet	61,684	61,684	61,684	61,684	61,664	61,664	61,664	61,664	61,664	61,664
Capacity (students)	358	358	358	358	358	358	358	358	358	358
Enrollment	296	296	308	281	318	323	430	430	504	655
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	1,134	1,134	1,198	1,189	1,189	1,217	1,298	1,299	1,188	1,216
Public School Number 20										
Square Feet	66,896	66,896	66,896	66,896	66,896	66,896	66,896	66,896	66,896	66,896
Capacity (students)	402	402	402	402	402	402	402	402	402	402
Enrollment	608	608	637	602	614	617	652	653	804	659
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	589	589	637	799	719	732	756	757	684	668
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	1,451	1,451	1,384	1,374	1,361	810	1,445	1,446	1,391	1,352
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	942	942	920	874	855	892	880	881	668	728
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	798	798	836	789	765	751	779	780	696	654
Public School Number 26										
Square Feet	-	-	-	-	-	-	-	-	-	124,146
Capacity (students)	-	-	-	-	-	-	-	-	-	975
Enrollment	-	-	-	-	-	-	-	-	-	402

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

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
District Building										
<u>Elementary (Continued)</u>										
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	1,061	1,061	1,059	1,056	1,038	1,083	1,105	1,106	1,004	890
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	891	891	984	975	962	998	1,041	1,042	1,005	1,006
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	528	528	469	389	389	428	379	379	347	331
Public School Number 30										
Square Feet	93,129	93,129	93,129	93,129	91,129	91,129	91,129	91,129	91,129	91,129
Capacity (students)	527	527	527	527	527	527	527	527	527	527
Enrollment	851	851	839	784	770	771	779	780	665	655
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	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	398	398	401	378	374	386	409	409	412	414
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	555	555	657	576	595	488	526	526	423	394
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	715	715	710	647	738	763	820	821	786	796
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	940	940	923	880	891	868	860	861	803	783
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	368	368	405	482	403	408	384	384	382	360
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	464	464	434	384	244	247	256	256	244	282
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	380	380	243	384	380	378	420	420	397	430
<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	612
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	746	689	689	689	913	897	891	892	864	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	388	388	420	429	444	478	483	483	482	480
<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	2,347	2,347	2,318	2,011	1,992	2,068	1,983	1,985	1,672	1,706
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	966	966	763	747	786	786	848	849	612	629

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

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
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	1,555	1,555	1,417	1,305	1,169	1,184	1,200	1,201	1,220	1,219
Snyder High School										
Square Feet	209,500	209,500	209,500	209,500	209,500	209,500	209,500	209,500	209,500	144,500
Capacity (students)	1,134	1,134	1,134	1,134	1,134	1,134	1,134	1,134	1,134	818
Enrollment	1,022	984	929	920	867	857	1,035	1,036	747	774
Liberty High School										
Square Feet	18,582	18,582	18,852	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	187	187	191	208	207	195	195	195	187	221
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	680	680	691	709	704	697	710	711	680	698
Innovation High School										
Square Feet	-	-	-	-	-	-	-	-	-	65,000
Capacity (students)	-	-	-	-	-	-	-	-	-	316
Enrollment	-	-	-	-	-	-	-	-	-	307
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	112	112	112	104	106	106	104	104
Infinity Institute										
Square Feet	-	125,000	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	316
Enrollment	-	62	119	119	253	262	283	283	254	292
<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	4,913,697	4,913,697	4,919,115	4,919,115	4,917,095	4,917,095	4,917,095	4,917,095	4,917,095	5,041,241
Capacity (students)	25,365	25,365	25,365	25,365	25,365	25,365	25,365	25,365	25,365	26,024
Enrollment	24,769	24,731	25,049	24,566	24,140	23,815	25,222	25,246	22,502	25,544
Elementary School = 27										
Middle School = 3										
Senior High School = 9										
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.	5,160,497	5,160,497	5,165,915	5,165,915	5,163,895	5,163,895	5,163,895	5,439,736	5,163,895	5,288,041

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

	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
* School Facilities										
Public School Number 3	229,989	330,022	342,441	340,096	338,991	286,767	358,028	323,977	323,510	280,315
Public School Number 5	289,408	415,285	430,912	429,961	426,571	360,855	450,526	407,678	407,090	352,735
Public School Number 6	290,330	416,608	432,286	429,325	427,930	362,005	451,962	408,978	408,387	353,860
Public School Number 8	329,944	473,452	491,268	487,903	486,319	411,398	513,629	464,780	464,109	402,141
Public School Number 9	-	-	-	-	-	-	-	-	-	219,709
Public School Number 11	203,800	292,442	303,447	301,368	300,389	254,112	317,259	287,085	286,671	248,395
Public School Number 12	168,437	241,698	250,794	249,076	248,267	210,020	262,209	237,271	236,929	205,294
Public School Number 14	231,811	332,636	345,153	342,789	341,676	289,038	360,863	326,543	326,072	282,535
Public School Number 15	360,252	516,942	536,395	532,721	530,991	449,188	560,810	507,474	506,741	439,081
Public School Number 16	120,249	172,551	179,044	177,818	177,240	149,935	187,194	169,390	169,201	146,609
Public School Number 17	300,046	430,549	446,751	443,691	442,250	374,118	467,086	422,663	422,053	365,701
Public School Number 20	130,452	187,191	194,236	192,905	192,279	162,657	203,077	183,763	183,497	158,997
Public School Number 22	329,761	473,189	490,995	487,632	486,048	411,169	513,344	464,522	463,851	401,918
Public School Number 23	345,217	495,368	514,009	510,488	508,830	430,441	537,405	486,294	485,592	420,756
Public School Number 24	230,576	330,864	343,315	340,964	339,856	287,499	338,942	324,804	324,335	281,030
Public School Number 25	259,086	371,775	383,123	383,123	381,878	323,047	403,324	364,965	364,438	315,779
Public School Number 26	242,093	-	-	-	-	-	-	-	-	-
Public School Number 27	184,498	264,745	274,707	-	-	-	-	-	-	-
Public School Number 28	266,694	382,691	397,092	394,372	393,091	332,533	415,166	375,681	375,139	325,051
Public School Number 29	129,056	185,188	192,157	190,840	190,221	160,916	200,903	181,796	181,533	157,295
Public School Number 30	177,708	255,001	264,597	262,785	261,931	221,579	276,641	250,331	255,455	221,347
Public School Number 31	-	-	107,353	106,617	106,271	89,899	112,239	101,565	101,418	87,877
Public School Number 33	59,686	85,646	88,869	88,260	87,973	74,421	92,914	84,077	83,956	72,746
Public School Number 34	275,128	394,793	409,650	406,844	405,522	343,049	428,295	387,562	387,002	335,330
Public School Number 37	264,301	379,257	393,529	390,834	389,564	329,549	411,441	372,311	371,773	322,134
Public School Number 38	235,841	338,420	351,155	348,749	347,617	294,064	367,138	332,221	331,741	287,448
Public School Number 39	246,545	353,779	367,092	364,578	363,394	307,411	383,801	347,299	346,798	300,494
Public School Number 40	258,351	370,720	384,670	382,035	380,795	322,131	402,179	363,930	363,404	314,883
Public School Number 41	280,613	402,665	417,817	414,955	413,608	349,889	436,835	395,289	394,719	342,016
Regional Day	59,647	85,590	88,811	-	87,916	74,372	92,853	-	-	-
Middle School Number 4	330,883	474,800	492,667	489,292	487,704	412,570	515,092	466,104	465,431	403,287
Middle School Number 7	319,528	458,505	475,760	472,501	470,967	398,412	497,415	450,109	449,457	389,448
Academy I	126,527	181,560	188,394	187,103	186,496	157,766	196,969	178,237	177,978	154,216
Dickinson High School	694,226	996,175	1,033,662	1,026,582	1,023,248	865,610	1,080,711	977,929	976,517	846,133
Lincoln High School	449,769	645,393	669,679	665,092	662,932	560,803	700,161	633,572	632,657	548,185
Ferris High School	580,144	789,427	819,134	813,523	810,881	685,959	856,418	774,968	773,848	670,525
Snyder High School	281,785	386,232	408,293	404,126	402,164	339,397	418,980	375,495	374,664	314,883
Liberty High School	36,763	52,753	54,738	54,363	54,186	45,838	57,229	51,786	51,712	44,807
McNair High School	258,016	370,239	384,171	381,539	380,300	321,713	401,657	363,457	362,932	314,474
Innovation High School	126,755	-	-	-	95,760	81,007	101,138	91,519	91,387	79,185
Adult High School	64,969	93,226	96,735	96,072	-	-	-	-	-	-
Infinity Institute	243,759	349,781	362,943	-	-	-	-	-	-	-
Total School Facilities	9,982,643	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	\$ 9,982,643	\$ 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 EFCEA, (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, 2019
(UNAUDITED)

	Coverage	Deductible
New Jersey School Boards Association Insurance Group:		
Property - Blanket Building & Contents	\$ 1,267,251,741	\$ 25,000
Property - Real & Personal	400,000,000	25,000
Environmental Package	1,000,000	50,000
Extra Expense	50,000,000	50,000
Valuable Papers	10,000,000	50,000
Loss of Rents	60,000	50,000
Business Income/Tuition	150,000	50,000
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

Certified Public Accountants

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EXHIBIT K-1

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

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

We have audited, in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and audit requirements as prescribed by the Office of School Finance, Department of Education, State of New Jersey, the financial statements of governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Jersey City Public Schools, in the County of Hudson, State of New Jersey, as of and for the fiscal year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise of the Jersey City Public School's basic financial statements, and have issued our report thereon dated December 18, 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 December 18, 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
December 18, 2019

DONOHUE, GIRONDA, DORIA & TOMKINS, LLC

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EXHIBIT K-2

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL AND STATE PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE AND NEW JERSEY OMB CIRCULAR 15-08

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

Compliance

We have audited the Jersey City Public Schools, in the County of Hudson, State of New Jersey compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Compliance Supplement* and the *New Jersey State Aid/Grant Compliance Supplement* that could have a direct and material effect on each of the Jersey City Public Schools' major federal and state programs for the year ended June 30, 2019. 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, 2019.

Report on Internal Control Over Compliance

Management of the Jersey City Public Schools is responsible for establishing and maintaining effective internal control over compliance with the type of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Jersey City Public Schools' internal control over compliance with the types of requirements that could have a direct and material effect on each major federal or state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal and state program and to test and report on internal control over compliance in accordance with the Uniform Guidance and New Jersey OMB's Circular 15-08, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Jersey City Public Schools' internal control over compliance.

EXHIBIT K-2

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal or state program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal or state program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal or state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and New Jersey OMB's Circular 15-08. Accordingly, this report is not suitable for any other purpose.



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



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

Bayonne, New Jersey
December 18, 2019

JERSEY CITY PUBLIC SCHOOLS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
for the Fiscal Year Ended June 30, 2019

FEDERAL CFDA NUMBER	FEDERAL FAIN NUMBER	PROGRAM OR AWARD AMOUNT	GRANT PERIOD FROM	GRANT PERIOD TO	BALANCE AT JUNE 30, 2018	CASH RECEIVED	BUDGETARY EXPENDITURES	ADJUSTMENTS	BALANCE AT JUNE 30, 2019			
									(ACCOUNTS RECEIVABLE)	UNEARNED REVENUE	DUE TO GRANITOR	
ENTERPRISE FUND												
U.S. DEPARTMENT OF AGRICULTURE												
PASSED-THROUGH STATE												
DEPARTMENT OF EDUCATION:												
10.553	191N304N1099	\$ 4,640,076	07/01/18	06/30/19	\$ -	\$ 3,730,719	\$ (4,640,076)	\$ -	\$ (909,357)	\$ -	\$ -	
10.553	181N304N1099	4,798,617	07/01/17	06/30/18	(1,000,809)	1,000,809	-	-	-	-	-	
10.555	191N304N1099	6,381,814	07/01/18	06/30/19	-	5,158,019	(6,381,814)	-	(1,223,795)	-	-	
10.555	181N304N1099	6,537,393	07/01/17	06/30/18	(1,349,687)	1,349,687	-	-	-	-	-	
10.555	191N304N1099	240,616	07/01/18	06/30/19	-	205,570	(250,616)	-	(45,046)	-	-	
10.555	181N304N1099	213,962	07/01/17	06/30/18	(64,554)	34,554	-	-	-	-	-	
10.555	191N304N1099	129,185	07/01/18	06/30/19	(56,807)	104,491	(129,185)	-	(24,694)	-	-	
10.555	181N304N1099	130,428	07/01/17	06/30/18	(2,411,857)	36,807	(1,340,691)	-	(2,202,892)	-	-	
10.559	191N304N1099	192,960	07/01/19	08/31/19	-	192,960	(192,960)	-	-	-	-	
10.565	191N304N1099	749,362	07/01/18	06/30/19	-	766,338	(730,304)	-	-	36,034	-	
10.565	181N304N1099	870,089	07/01/17	06/30/18	19,058	766,338	(749,362)	-	-	36,034	-	
10.579	17161N1354N8103	93,521	07/01/18	06/30/19	-	93,521	(93,521)	-	-	-	-	
10.582	181N304L1603	63,947	07/01/18	06/30/19	(32,966)	55,973	(63,947)	-	(7,974)	-	-	
10.582	191N304L1603	206,275	07/01/17	06/30/18	(32,966)	32,966	(63,947)	-	(7,974)	-	-	
TOTAL U.S. DEPARTMENT OF AGRICULTURE												
TOTAL ENTERPRISE FUND												
SPECIAL REVENUE FUND												
U.S. DEPARTMENT OF LABOR												
PASSED-THROUGH COUNTY OF HUDSON:												
Career Exploration Fifteen Together												
17.250	*	48,000	07/01/13	06/30/14	3,696	-	-	-	-	3,696	-	
TOTAL U.S. DEPARTMENT OF LABOR												
U.S. DEPARTMENT OF EDUCATION												
PASSED-THROUGH STATE												
DEPARTMENT OF EDUCATION:												
Elementary and Secondary Education Act (ESEA):												
84.010A	S010A180030	14,556,903	07/01/18	06/30/19	-	12,626,453	(15,168,609)	(81,076)	(2,623,232)	-	-	
84.010A	S010A170030	14,765,951	07/01/17	06/30/18	(2,407,929)	2,326,853	-	81,076	-	-	-	
84.010A	S010A180030	814,624	07/01/18	06/30/19	-	820,593	(362,851)	-	(782,677)	-	-	
84.010A	S010A180030	1,703,759	07/01/18	06/30/19	-	396,718	(1,603,270)	-	-	-	-	
84.010A	S010A170030	1,974,777	07/01/17	06/30/18	(396,718)	396,718	-	-	-	-	-	
84.010A	S010A150030	50,000	07/01/15	06/30/16	(2,802,114)	16,170,617	(17,134,730)	-	(3,768,760)	2,533	-	
84.367A	S367A180029	1,513,447	07/01/18	06/30/19	-	905,477	(1,198,687)	-	(293,210)	-	-	
84.367A	S367A170029	1,678,557	07/01/17	06/30/18	(313,571)	313,570	-	-	(293,210)	-	-	
84.365A	S365A180030	698,411	07/01/18	06/30/19	(72,050)	448,961	(629,391)	-	(180,430)	-	-	
84.365A	S365A170030	682,198	07/01/17	06/30/18	(72,050)	521,010	(629,391)	-	(180,430)	-	-	
84.365A	S365A180030	146,802	07/01/18	06/30/19	(6,941)	128,729	(142,110)	-	(13,381)	-	-	
84.365A	S365A170030	119,032	07/01/17	06/30/18	(6,941)	6,941	(142,110)	-	(13,381)	-	-	
84.424	S424A180031	885,064	07/01/18	06/30/19	-	148,282	(516,348)	-	(368,066)	-	-	

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, 2019

FEDERAL CFDA NUMBER	FEDERAL FAIN NUMBER	PROGRAM OR AWARD AMOUNT	GRANT PERIOD FROM TO	BALANCE AT JUNE 30, 2018	CASH RECEIVED	BUDGETARY EXPEN- DITURES	ADJUST- MENTS	BALANCE AT JUNE 30, 2019		
								(ACCOUNTS RECEIVABLE)	UNEARNED REVENUE	DUE TO GRANTOR
SPECIAL REVENUE FUND (Continued)										
U.S. DEPARTMENT OF EDUCATION (Continued)										
PASSED-THROUGH STATE										
DEPARTMENT OF EDUCATION (Continued):										
84.027	H027A180100	\$ 8,359,749	07/01/18 06/30/19	\$ -	\$ 5,929,049	\$ (8,591,311)	\$ -	\$ (2,662,262)	\$ -	\$ -
84.027	H027A170100	8,274,505	07/01/17 06/30/18	(1,782,111)	1,782,110	-	1 (A)	-	-	-
84.173	H173A180114	190,850	07/01/18 06/30/19	-	95,250	(186,786)	-	(91,536)	-	-
84.173	H173A170114	184,079	07/01/17 06/30/18	(67,825)	97,825	-	-	-	-	-
				(1,879,936)	7,904,234	(8,778,097)	1	(2,753,798)	-	-
84.048A	V048A180030	327,850	07/01/18 06/30/19	-	149,241	(369,336)	-	(119,995)	-	-
84.048A	V048A170030	362,308	07/01/17 06/30/18	(133,050)	133,050	-	-	-	-	-
				(133,050)	282,391	(369,336)	-	(119,995)	-	-
84.287C	S287C180030	500,000	09/01/18 08/31/19	-	187,034	(396,626)	-	(209,592)	-	-
84.287C	S287C170030	500,000	09/01/17 08/31/18	(64,082)	25,234	(68,220)	-	(56,568)	-	-
				(64,082)	262,768	(464,846)	-	(266,160)	-	-
84.938C	S938C18005	193,500	07/01/17 06/30/18	(193,500)	193,500	-	-	-	-	-
				(5,886,954)	27,288,454	(29,809,597)	3	(7,922,627)	2,533	-
				(5,885,258)	27,288,454	(29,809,597)	3	(7,922,627)	6,229	-
TOTAL U.S. DEPARTMENT OF EDUCATION										
GENERAL FUND										
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES										
PASSED-THROUGH STATE										
DEPARTMENT OF HUMAN SERVICES:										
93.778	1905N45MAP	1,195,337	07/01/18 06/30/19	-	1,195,337	(1,195,337)	-	-	-	-
93.778	1805N45MAP	1,195,337	07/01/17 06/30/18	-	-	(1,195,337)	-	-	-	-
				-	1,195,337	(1,195,337)	-	-	-	-
				-	1,195,337	(1,195,337)	-	-	-	-
				-	1,195,337	(1,195,337)	-	-	-	-
				(7,978,057)	41,173,259	(43,286,415)	3	(10,133,493)	42,283	-
				(7,978,057)	41,173,259	(43,286,415)	3	(10,133,493)	42,283	-
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES										
TOTAL GENERAL FUND										
TOTAL FEDERAL FINANCIAL AWARDS										

(A) - This amount represents rounding adjustments.
(B) - This amount represents adjustment of prior year expenditures.
* - Not Available

Note: There were no expenditures passed through to subrecipients.

JERSEY CITY PUBLIC SCHOOLS
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
for the Fiscal Year Ended June 30, 2019

GENERAL FUND	STATE DEPARTMENT OF EDUCATION	GRANT OR STATE PROGRAM NUMBER	PROGRAM OR AWARD AMOUNT	GRANT PERIOD FROM TO	BALANCE AT JUNE 30, 2018	CARRYOVER (WALKOVER) AMOUNT	CASH RECEIVED	BUDGETARY EXPENDITURES	REPAYMENT OF PRIOR YEARS' BALANCES	BALANCE AT JUNE 30, 2019			MEMO	
										(ACCOUNTS RECEIVABLE)	UNEARNED REVENUE	DUE TO GRANTOR	BUDGETARY RECEIVABLE	CUMULATIVE TOTAL EXPENDITURES
			\$ 270,661,365	07/01/18	06/30/19	-	\$ 270,661,365	\$ (270,661,365)	-	-	\$ -	-	-\$ (26,858,937)	\$ 270,661,365
			128,411	07/01/18	06/30/19	-	128,411	(128,411)	-	-	-	-	(12,541)	128,411
			4,423,777	07/01/18	06/30/19	-	4,423,777	(4,423,777)	-	-	-	-	(442,378)	4,423,777
			18,332,551	07/01/18	06/30/19	-	18,332,551	(18,332,551)	-	-	-	-	(1,833,255)	18,332,551
			12,648,342	07/01/18	06/30/19	-	12,648,342	(12,648,342)	-	-	-	-	(1,264,834)	12,648,342
			100,712,846	07/01/18	06/30/19	-	100,712,846	(100,712,846)	-	-	-	-	(10,071,285)	100,712,846
			3,272,322	07/01/18	06/30/19	-	3,272,322	(3,272,322)	-	-	-	-	-	3,272,322
			2,611,013	07/01/17	06/30/18	-	2,611,013	-	-	-	-	-	-	2,611,013
			4,876,699	07/01/17	06/30/18	-	4,876,699	-	-	-	-	-	-	4,876,699
			2,292,435	07/01/18	06/30/19	-	2,292,435	(2,292,435)	-	-	-	-	-	2,292,435
			32,332	07/01/18	06/30/19	-	32,332	(32,332)	-	-	-	-	-	32,332
			17,717,585	07/01/18	06/30/19	-	17,717,585	(17,717,585)	-	-	-	-	-	17,717,585
			18,263,377	07/01/17	06/30/18	-	18,263,377	(18,263,377)	-	-	-	-	-	18,263,377
			176,610	07/01/18	06/30/19	-	176,610	(176,610)	-	-	-	-	-	176,610
			172,550	07/01/17	06/30/18	-	172,550	-	-	-	-	-	-	172,550
							502,399,851	(498,834,285)	-	-	-(417,394)	-	-(40,483,200)	
			67,611,454	07/01/18	06/30/19	-	67,611,454	(67,611,454)	-	-	-	-	-(6,761,145)	63,183,196
			2,932,699	07/01/18	06/30/19	-	2,932,699	-	-	-	-	-	-	2,932,699
			66,744,930	07/01/17	06/30/18	-	66,744,930	-	-	-	-	-	2,387,312	64,537,618
			68,422,722	07/01/16	06/30/17	-	68,422,722	-	-	-	-	-	-	68,422,722
			228,211	07/01/18	06/30/19	-	228,211	(208,657)	-	-	-	-	-	228,211
			227,391	07/01/17	06/30/18	-	227,391	-	-	-	-	-	-	227,391
			291,531	07/01/19	06/30/19	-	291,531	-	-	-	-	-	-	291,531
			569,378	07/01/18	06/30/19	-	569,378	(622,964)	-	-	-	-	-	569,378
			720,366	07/01/17	06/30/18	-	720,366	-	-	-	-	-	-	720,366
			13,804	07/01/18	06/30/19	-	13,804	(7,250)	-	-	-	-	-	13,804
			32,521	07/01/17	06/30/18	-	32,521	-	-	-	-	-	-	32,521
			7,172	07/01/18	06/30/19	-	7,172	(7,172)	-	-	-	-	-	7,172
			3,172	07/01/17	06/30/18	-	3,172	-	-	-	-	-	-	3,172
							586,354	(537,386)	-	-	-	-	-	52,968
			187,639	07/01/18	06/30/19	-	187,639	(145,465)	-	-	-	-	-	187,639
			180,320	07/01/17	06/30/18	-	180,320	-	-	-	-	-	-	180,320
			51,782	07/01/18	06/30/19	-	51,782	(22,125)	-	-	-	-	-	51,782
			39,283	07/01/17	06/30/18	-	39,283	-	-	-	-	-	-	39,283
			133,217	07/01/18	06/30/19	-	133,217	(107,431)	-	-	-	-	-	133,217
			128,288	07/01/17	06/30/18	-	128,288	-	-	-	-	-	-	128,288
							372,638	(275,021)	-	-	-	-	-	97,617
			408,370	07/01/18	06/30/19	-	408,370	(370,809)	-	-	-	-	-	408,370
			150,480	07/01/18	06/30/19	-	150,480	-	-	-	-	-	-	150,480
			153,587	07/01/17	06/30/18	-	153,587	(136,816)	-	-	-	-	-	153,587
			631,500	07/01/18	06/30/19	-	631,500	(590,269)	-	-	-	-	-	631,500
			312,675	07/01/17	06/30/18	-	312,675	-	-	-	-	-	-	312,675
							575,316,857	(572,028,543)	-	-	-	-	-(41,852,546)	340,096
							729,616,706	(731,922,258)	-	-	-	-	-(6,761,145)	340,096
			117,140	07/01/18	06/30/19	-	117,140	(117,140)	-	-	-	-	-	117,140
			118,688	07/01/17	06/30/18	-	118,688	-	-	-	-	-	-	118,688
							2,482,760	(2,482,760)	-	-	-	-	-	2,482,760
							2,482,760	(2,482,760)	-	-	-	-	-	2,482,760

The accompanying Notes to Schedules of Awards and Financial Assistance are an integral part of this schedule.

JERSEY CITY PUBLIC SCHOOLS
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
for the Fiscal Year Ended June 30, 2019

CAPITAL PROJECTS FUND School Facilities Administration (SDA*) SDA Administered Projects	GRANT OR STATE PROGRAM NUMBER	PROGRAM OR AWARD AMOUNT	GRANT PERIOD FROM TO	BALANCE AT JUNE 30, 2018	CARRYOVER (WALKOVER) AMOUNT	CASH RECEIVED	BUDGETARY EXPENDITURES	REPAYMENT OF PRIOR YEARS' BALANCES	BALANCE AT JUNE 30, 2019		MEMO	
									(ACCOUNTS RECEIVABLE)	UNEARNED REVENUE	DUO TO GRANTOR	BUDGETARY RECEIVABLE
New Construction Frank R. Conwell Public School Number 2390-N01-99-0227	1999	\$ 43,676,334	Completion	\$ -	\$ -	\$ 102,760	\$ (102,760)	\$ -	\$ -	\$ -	\$ -	\$ 43,573,574
New Construction Frank R. Conwell Middle School Number 2390-N02-99-0228	1999	52,597,425	Completion	-	-	142,252	(142,252)	-	-	-	-	52,505,173
New Construction Heights Middle School Number 3 2390-N03-99-0147	2001	62,226,396	Completion	-	-	101	(101)	-	-	-	-	62,210,955
New Construction of Public School Number 20 2390-190-01-0581	2001	46,819,043	Completion	-	-	13,434	(13,434)	-	-	-	-	46,554,049
New Construction of Public School Number 3 2390-x03-01-0587	2001	50,495,540	Completion	-	-	58,030	(58,030)	-	-	-	-	49,984,773
New Construction of Early Childhood Center Number 13 2390-x13-01-0593	2001	5,900,921	Completion	-	-	23,698	(23,698)	-	-	-	-	5,895,580
						340,275	(340,275)					
District Administered SDA Fund Projects:												
Public School Number 23 - School Facility Project	2390-230-12-0A80	19,872	Completion	-	-	19,872	(19,872)	-	-	-	-	1,082,214
						19,872	(19,872)					
TOTAL CAPITAL PROJECTS FUND						360,147	(360,147)					
GRAND TOTAL						\$ 578,278,611	(574,988,590)	\$ (246,277)	\$ (4,204,944)	\$ 6,815,570	\$ 340,096	\$ (472,444,375)
LESS:												
On-behalf TPAF Pension Contribution	19-495-034-5094-002	48,660,719	06/30/19				48,660,719					
On-behalf TPAF Post-Retirement Medical Contributions	19-495-034-5094-001	221,719,232	06/30/19				221,719,232					
On-behalf TPAF Life Insurance Contributions	19-495-034-5094-004	75,772,332	06/30/19				75,772,332					
On-behalf SDA Administered Projects	19-495-034-5120-017	2,482,760	06/30/19				2,482,760					
	Various	Various	Completion				340,275					
TOTAL SUBJECT TO SINGLE AUDIT							\$ (601,400,079)					

Note: There were no expenditures passed through to subrecipients

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO THE SCHEDULES OF AWARDS
AND FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

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, 2019**

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 \$316,031 for the General Fund and (\$836,643) 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	\$ 1,232,777	\$ 499,152,316	\$ 500,385,093
Special Revenue Fund	28,986,877	70,025,636	99,012,513
Capital Projects Fund	-	360,147	360,147
Food Service Fund	12,308,521	117,140	12,425,661
Total Awards and Financial Assistance	<u>\$ 42,528,175</u>	<u>\$ 569,655,239</u>	<u>\$ 612,183,414</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, 2019**

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 \$48,660,719 reported as TPAF Pension Contribution, \$22,072,425 reported of Post-Retirement Medical Contributions, and \$32,332 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, 2019. TPAF Social Security Contributions in the amount of \$17,717,585 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, 2019. SDA Educational Facilities Construction and Financing Act on-behalf payments totaling \$340,275 represent amounts paid by the SDA on behalf of the District for SDA administered facility projects for the year ended June 30, 2019. Type II debt service payments in the amount of \$2,482,760 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	\$ 11,872,473

**JERSEY CITY PUBLIC SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

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>
10.553	191NJ304N1099	Child Nutrituion Cluster: School Breakfast Program National School Lunch Program Healthy Hunger-Free Kids Act
10.555	191NJ304N1099	
10.555	191NJ304N1099	
10.555	191NJ304N1099	
<u>84.048A</u>	<u>V048A180030</u>	<u>Career and Technical Education - Perkins</u>

- H) Dollar threshold used to distinguish between Type A and Type B Programs. \$1,314,282
- 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, 2019**

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
495-034-5120-078 495-034-5120-083 495-034-5120-089 495-034-5120-084 495-034-5120-085 <hr/> 495-034-5120-044 <hr/>	General State Aid Cluster: Equalization Aid Education Adequacy Aid Special Education Categorical Aid Security Aid Adjustment Aid <hr/> Extraordinary Aid <hr/>

**JERSEY CITY PUBLIC SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

*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, 2019**

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, 2019**

(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.