

JERSEY CITY PUBLIC SCHOOLS



Jersey City Permanent Student Art Collection 2020

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED JUNE 30, 2020

COMPREHENSIVE ANNUAL FINANCIAL REPORT

of the

Jersey City Public Schools

Jersey City, New Jersey

For the Fiscal Year Ended June 30, 2020

Prepared by

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

**JERSEY CITY PUBLIC SCHOOLS
TABLE OF CONTENTS**

Exhibit No.		Page(s)
INTRODUCTORY SECTION		
	Letter of Transmittal	1 - 6
	Organizational Chart	7
	Roster of Officials	8
	Certificate of Achievement for Excellence in Financial Reporting - Government Finance Officer's Association	9
	Certificate of Excellence in Financial Reporting - Association of School Business Officials International	10
FINANCIAL SECTION		
	Independent Auditor's Report	11 - 13
Required Supplementary Information - Part I		
	Management's Discussion and Analysis	14 - 23
Basic Financial Statements		
A	Government-Wide Financial Statements:	
A-1	Statement of Net Position	24
A-2	Statement of Activities	25
B	Fund Financial Statements:	
Governmental Funds:		
B-1	Balance Sheet	26 - 27
B-2	Statement of Revenues, Expenditures and Changes in Fund Balances	28
B-3	Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	29
Proprietary Fund:		
B-4	Combining Statements of Net Position	30
B-5	Combining Statements of Revenues, Expenses and Changes in Fund Net Position	31
B-6	Combining Statements of Cash Flows	32
Fiduciary Funds:		
B-7	Statement of Fiduciary Net Position	33
B-8	Statement of Changes in Fiduciary Net Position	34
	Notes to the Basic Financial Statements	35 - 72

**JERSEY CITY PUBLIC SCHOOLS
TABLE OF CONTENTS**

Exhibit No.		Page(s)
FINANCIAL SECTION (Continued)		
Required Supplementary Information - Part II		
C	Budgetary Comparison Schedules:	
C-1	Budgetary Comparison Schedule - General Fund	73 - 82
C-1a	Combining Budgetary Comparison Schedule - General Fund	83 - 98
C-2	Budgetary Comparison Schedule - Special Revenue Fund	99 - 100
Notes to Required Supplementary Information:		
C-3	Budget to GAAP Reconciliation	101
Required Supplementary Information - Part III		
L	Pension and Other Post-Employment Benefits Information Schedules:	
L-1	Schedule of the District's Proportionate Share of the Net Pension Liability - Public Employees Retirement System (PERS)	102
L-2	Schedule of District Contributions - Public Employees Retirement System (PERS)	103
L-3	Schedule of the District's Proportionate Share of the Net Pension Liability - Teacher's Pension and Annuity Fund (TPAF)	104
L-4	Schedule of Changes in the District's Proportionate Share of OPEB Liability and Related Ratios - State Health Benefits Local Education Retired Employees OPEB Plan	105
	Note to Required Supplementary Information:	106
Other Supplementary Information		
D	School Based Budget Schedules:	
D-1	Combining Balance Sheet (Budgetary Basis)	107
D-2	Blended Resource Fund 15 - Schedule of Expenditures Allocated by Resource Type - Actual	108 - 146
D-3	Blended Resource Fund 15 - Schedule of Blended Expenditures - Budget and Actual	147 - 226
E	Special Revenue Fund:	
E-1	Combining Schedules of Program Revenues and Expenditures Special Revenue Fund - Budgetary Basis	227 - 236
E-2	Schedule of Preschool Education Aid Expenditures - Preschool - All Programs - Budgetary Basis	237

**JERSEY CITY PUBLIC SCHOOLS
TABLE OF CONTENTS**

**Exhibit
No.**

Page(s)

FINANCIAL SECTION (Continued)

Other Supplementary Information (Continued)

F	Capital Projects Fund:	
F-1	Summary Schedule of Project Expenditures	238
F-2	Summary Schedule of Revenues, Expenditures and Changes in Fund Balance - Budgetary Basis	239
F-2a-k	Schedules of Project Revenues, Expenditures, Project Balance and Project Status - Budgetary Basis	240 - 250
G	Proprietary Funds:	
	Enterprise Fund:	
G-1	Combining Statements of Net Position	251
G-2	Combining Statements of Revenues, Expenses and Changes in Net Position	252
G-3	Combining Statements of Cash Flows	253 - 254
	Internal Service Fund:	
G-4	Combining Statements of Net Position	255
G-5	Combining Statements of Revenues, Expenses, and Changes in Net Position	256
G-6	Combining Statements of Cash Flows	257
H	Fiduciary Funds:	
H-1	Combining Statements of Fiduciary Net Position - Trust and Agency Funds	258
H-2	Combining Statements of Changes in Fiduciary Net Position - Trust Funds	259
H-3	Student Activity Agency Fund Statement of Cash Receipts and Cash Disbursements	260 - 261
H-4	Payroll Agency Fund Statement of Cash Receipts and Cash Disbursements	262
I	Long-Term Debt:	
I-1	Schedule of Serial Bonds	N/A
I-2	Schedule of Obligations Under Capital Leases	N/A
I-3	Budgetary Comparison Schedule - Debt Service Fund	N/A

**JERSEY CITY PUBLIC SCHOOLS
TABLE OF CONTENTS**

**Exhibit
No.**

Page(s)

STATISTICAL SECTION (Unaudited)

Introduction to the Statistical Section (Unaudited)

Financial Trends:

J-1	Net Position by Component	263
J-2	Changes in Net Position	264 - 265
J-3	Fund Balances - Governmental Funds	266
J-4	Changes in Fund Balance - Governmental Funds	267
J-5	General Fund Other Local Revenue by Source	268

Revenue Capacity:

J-6	Assessed Value and Estimated Actual Value of Taxable Property	269
J-7	Direct and Overlapping Property Tax Rates	270
J-8	Principal Property Taxpayers	271
J-9	Property Tax Levies and Collections (Current Year and Nine Years Ago)	272

Debt Capacity:

J-10	Ratios of Outstanding Debt by Type	273
J-11	Ratio of General Bonded Debt Outstanding	274
J-12	Direct and Overlapping Governmental Activities Debt	275
J-13	Legal Debt Margin Information	276

Demographic and Economic Information:

J-14	Demographic and Economic Statistics	277
J-15	Principal Employer	278

Operating Information:

J-16	Full-Time Equivalent District Employees by Function/Program	279
J-17	Operating Statistics	280
J-18	School Building Information	281 - 283
J-19	Schedule of Allowable Maintenance Expenditures by School Facilities	284
J-20	Insurance Schedule	285 - 286

**JERSEY CITY PUBLIC SCHOOLS
TABLE OF CONTENTS**

<u>Exhibit No.</u>		<u>Page(s)</u>
SINGLE AUDIT SECTION		
K-1	Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	287 - 288
K-2	Independent Auditor's Report on Compliance For Each Major Federal and State Program and on Internal Control Over Compliance Required by the Uniform Guidance and New Jersey OMB 15-08	289 - 290
K-3	Schedule A - Schedule of Expenditures of Federal Awards	291 - 292
K-4	Schedule B - Schedule of Expenditures of State Financial Assistance	293 - 294
K-5	Notes to the Schedules of Awards and Financial Assistance	295 - 296
K-6	Schedule of Findings and Questioned Costs - Section I - Summary of Auditor's Results	297 - 298
K-7	Schedule of Findings and Questioned Costs - Section II - Financial Statement Findings	299
	Section III - Federal Awards and State Financial Assistance Findings and Questioned Costs	300
K-8	Summary Schedule of Prior Audit Findings	301

INTRODUCTORY SECTION



THE JERSEY CITY PUBLIC SCHOOLS

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February 5, 2021

Members of the Board of Education and
Citizens of the City of Jersey City School District
Jersey City, 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, 2020, 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 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 14 through 23, 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 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, 2020, the District transferred \$73,193,514 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>
2019-2020	6,216	\$ 73,193,514	7.10%
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%
2010-2011	2,999	32,015,766	-7.92%

The District enrolled 30,784 students in the 2019-2020 school year, which is 97 students more than 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>
2019-2020	30,784	0.32%
2018-2019	30,687	-0.36%
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%

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>
2020-2021	30,402	-1.24%

2.) ECONOMIC CONDITION AND OUTLOOK: The City of Jersey City (the “City”) is the second largest municipality in New Jersey with a population of 262,075 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 2019-2020 was 30,784, of which 4,410 are special needs and or Autistic requiring an individualized education plan (IEP), 3,746 require English as a learning language (ELL)/English as a second language (ESL) services, and 21,201 come from poor and low income families.

The Jersey City Public Schools operates forty-five schools ranging in age from one to one hundred twenty-five years old and which include thirty-one elementary schools, three middle schools, one school for special education students, and additional four early childhood centers and six high schools (one high school having a separate building for freshman academy and one high school with a separate athletic building). The District's revenue sources are primarily State and Federal aid. Another significant portion of the District revenues are provided by property taxes levied to the City's property owners.

The Jersey City Public Schools is designated as a "Special Needs District" relative to the original Quality Education Act of 1991. This Act, currently repealed, was a response by the incumbent Governor and Legislature to the New Jersey Supreme Court decision in “Abbott II”, the second decision in the now long-standing school finance case of “Abbott vs. Burke.” This decision, struck down the prevailing method of school financing. The court held that students attending poor urban and rural schools districts were adversely affected by a financing methodology that was overly reliant upon local property taxes.

The State of New Jersey's response to the next decision, Abbott III order directing the Legislature to adopt another funding law by September 1996 in order to “assure substantial equivalence between the special needs districts and the richer districts in expenditures per pupil” was the enactment of the Comprehensive Educational Improvement and Financing Act of 1996 (CEIFA). This legislation was subsequently challenged by the New Jersey Education Law Center on behalf of the Special Needs districts and, it too, was determined to be unconstitutional.

On May 14, 1997, the Supreme Court of the State of New Jersey ruled that the State must provide supplemental funding to the (Special Needs) districts to raise per pupil expenditures to the level of the State's wealthiest districts. Following many years of supplemental litigation, in 2008, the Legislature adopted the School Funding Reform Act (SFRA), the third school funding law since 1990 designed to comply with the Abbott rulings. The SFRA formula provided a unified approach to school funding and was designed to allocate similar resources to similarly situated students, no matter where they lived.

The SFRA provides a formula that determines how much money the District needs in order to provide for the constitutionally mandated Thorough and Efficient system of education. That amount is referred to as the Adequacy Budget. The legislation then calculates how much the City can afford to pay based upon the City’s annual equalized property value. This value is the Local Fair Share. The remaining amount of the Adequacy Budget is to be funded by the State. The District was only fully funded at required levels during the 2008-2009 school year, the first year the SFRA of 2008 was implemented. Since that time, the State has underfunded the SFRA and the District has steadily slipped further and further below adequacy.

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. The state differential for 2020-2021 was \$240.5 million of which only 23% or \$55.3 million phased-in. Without projecting an increase in excess aid, the remainder of the phase-in period is estimated to be as follows:

<u>School Year</u>	<u>Accumulated Reduction</u>		<u>Additional Annual Reduction</u>
	<u>Percentage</u>	<u>Amount</u>	
2021-2022	37.00%	\$ 88,990,346	\$ 33,672,023
2022-2023	55.00%	132,282,947	43,292,601
2023-2024	76.00%	182,790,981	50,508,034
2024-2025	100.00%	240,514,449	57,723,468

This reduction in the level of support from the State of New Jersey could have a significant impact on the District’s programs and activities. The District has initiated litigation challenging the constitutionality of P.L.2018, c.67 and has retained the services of several experts to aid in this challenge. The State of New Jersey’s motion to dismiss was denied and the parties have exchanged paper discovery. Depositions of fact witnesses are just beginning, with a deadline to finish all depositions by March 30, 2021. After that the parties will begin expert discover.

On July 24, 2018, the State approved P.L.2018, c.68 to allow municipalities to impose and collect a payroll tax up to 1% to be used by local school districts in lieu of State school aid reductions from P.L.2018 c.67. On November 20, 2018, the City of Jersey City approved Ordinance 18-133, which effective January 1, 2019, imposed a 1% payroll tax on employers of non-Jersey City residents for the benefit of the District. The local payroll tax revenues cannot be accurately projected for the succeeding fiscal years; however projections are less than the District’s projected reduction in State school aid.

The District’s was able to balance 2020-2021 budget with a dramatic increase in local tax levy and local payroll taxes. However, the District is uncertain as to how the budget will be balanced in the future with the phased-in state aid reduction and the impact of the COVID-19 state of emergency.

3.) LONG-TERM FINANCIAL PLANNING: With the enactment of P.L.2018, c.67 adjustment aid and state aid growth limits were eliminated and allowed adjustments to tax levy growth limitations for the District. P.L.2018, c.67 transitions an enormous State aid reduction until fiscal year 2024-2025.

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 state aid 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 Government Finance Officers Association of the United States and Canada (“GFOA”) and Association of School Business Officials International (“ASBO”) each awarded a Certificate of Achievement for Excellence in Financial Reporting to the Jersey City Public School's for its Comprehensive Annual Financial Report (“CAFR”) for the fiscal year ended June 30, 2019. This was the fifteenth consecutive year that the District had achieved this prestigious award from the GFOA and the twenty second from ASBO. These programs contribute to the enhancement of credibility of financial management and the adoption of accounting principles generally accepted in the United States of America, as well as to sound budgetary and reporting procedures.

In order to be awarded a Certificate of Excellence, a governmental unit must publish an easily readable and efficiently organized comprehensive annual financial report whose contents conform to each of the program's standards. Such reports must satisfy both generally accepted accounting principles and applicable legal requirements.

The 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, 2020.

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,

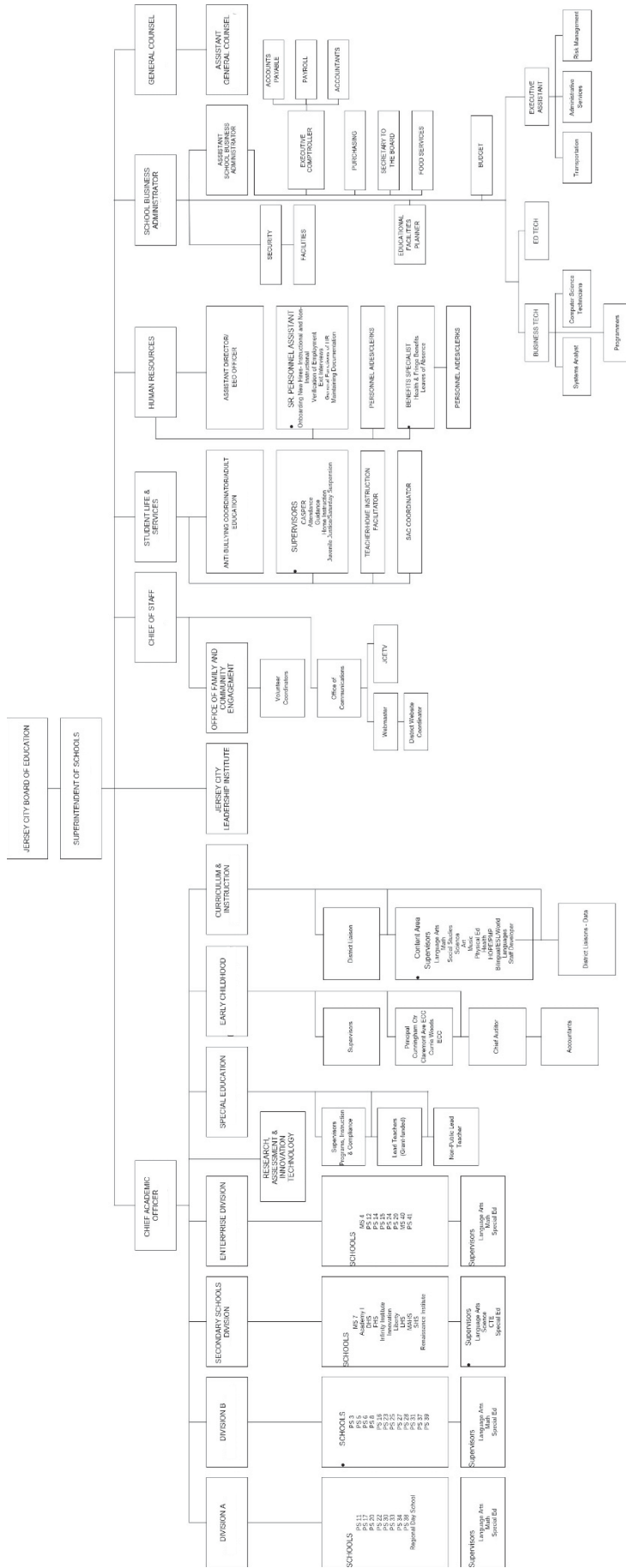


Mr. Franklin Walker
Superintendent of Schools
Chief School Administrator



Regina Robinson
School Business Administrator

JERSEY CITY PUBLIC SCHOOLS ORGANIZATIONAL CHART JUNE 30, 2020



**JERSEY CITY PUBLIC SCHOOLS
ROSTER OF OFFICIALS
JUNE 30, 2020**

Members of the Board of Education

Term Expires

Lorenzo Richardson, President	December 2020
Gina Verdibello, Vice President	December 2020
Lekendrick Shaw, Trustee	December 2020
Mussab Ali, Trustee	December 2021
Marilyn Roman, Trustee	December 2021
Joan Terrell Paige	December 2021
Gerald Lyons, Trustee	December 2022
Alexander Hamilton	December 2022
Noemi Velazquez	December 2022

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
Lubna Muneer, Treasurer of School Monies
John Metro, 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, 2019.**

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



A handwritten signature in black ink, reading 'Claire Hertz'. The signature is written in a cursive style and is positioned above a horizontal line.

Claire Hertz, SFO
President

A handwritten signature in black ink, reading 'David J. Lewis'. The signature is written in a cursive style and is positioned above a horizontal line.

David J. Lewis
Executive Director



Government Finance Officers Association

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

Presented to

**Jersey City Public Schools
New Jersey**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

June 30, 2019

Christopher P. Morrill

Executive Director/CEO

FINANCIAL SECTION

DONOHUE, GIRONDA, DORIA & TOMKINS, LLC

Certified Public Accountants

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

INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Jersey City Public Schools (the "District"), in the County of Hudson, State of New Jersey, as of and for the fiscal year ended June 30, 2020, 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, 2020, 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 14 through 23, pages 73 through 101, and pages 102 through 106 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

Reduction in State Aid

As described in Note 12 to the financial statements, 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 school aid by \$240,514,449 over the remainder of the seven-year phase-in period. On November 20, 2018, the City of Jersey City approved Ordinance 18-133, which effective January 1, 2019, imposed a 1% payroll tax on employers of non-Jersey City residents for the benefit of the District. The local payroll tax revenues cannot be accurately projected for the succeeding fiscal years; however projections are less than the District's projected reduction in State school 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. Our opinion is not affected by this matter.


COVID-19 State of Emergency

As described in Note 20 to the financial statements, the United States Department of Health and Human Services Secretary declared a public health emergency for the United States in response to COVID-19. The Governor of the State of New Jersey issued an executive order declaring a State of Emergency and Public Health Emergency across all 21 counties in New Jersey. The Governor's order has been subsequently extended and restrictions are continuously being eased and tightened. A resurgence in COVID-19 cases and resulting restrictions are impacting the District's programs and functions. Significant uncertainty remains with the ongoing impact of the COVID-19 outbreak that cannot be reasonably estimated. Our opinion is not affected by this matter.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 5, 2021, 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.


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


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

Bayonne, New Jersey
February 5, 2021

REQUIRED SUPPLEMENTARY INFORMATION

PART I

**JERSEY CITY PUBLIC SCHOOLS
HUDSON COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

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, 2020. 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 24-25 of this report.

Fund financial statements. A fund is a group of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the District can be divided into three categories: governmental funds, proprietary funds and fiduciary funds.

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains three individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balance for the general fund, special revenue fund and capital projects fund, all of which are considered to be major funds.

**JERSEY CITY PUBLIC SCHOOLS
HUDSON COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

Overview of the Financial Statements (Continued)

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 26-28 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 30-32 of this report.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the governmental entity. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the District's own programs.

The District utilizes a trust fund to account for resources related to its unemployment compensation claims and scholarship funds. The District uses agency funds to account for resources held for student activities and payroll related liabilities. The fiduciary fund financial statements can be found on pages 33-34 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 35-72 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 107 -258 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, 2020. 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, 2020**

Financial Highlights

Government-wide Financial Analysis. As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the District, overall net position was \$11,910,954 at the close of 2020. The following table provides a summary of net position relating to the District's governmental and business-type activities at June 30, 2020 and 2019:

	Net Position					
	June 30, 2020 and 2019					
	Governmental Activities		Business Type Activities		Total	
	2020	2019	2020	2019	2020	2019
Assets						
Current and Other Assets	\$ 74,294,207	\$ 47,145,496	\$ 3,823,294	\$ 8,373,359	\$ 78,117,501	\$ 55,518,855
Capital Assets, Net	245,686,905	250,164,821	1,125,857	888,282	246,812,762	251,053,103
Total Assets	<u>319,981,112</u>	<u>297,310,317</u>	<u>4,949,151</u>	<u>9,261,641</u>	<u>324,930,263</u>	<u>306,571,958</u>
Deferred Outflows of Resources	<u>13,099,567</u>	<u>13,334,055</u>	<u>-</u>	<u>-</u>	<u>13,099,567</u>	<u>13,334,055</u>
Liabilities						
Current and Other Liabilities	65,005,268	53,564,542	104,336	5,226,777	65,109,604	58,791,319
Long-Term Liabilities	31,339,834	30,725,326	142,184	139,396	31,482,018	30,864,722
Net Pension Liability	180,540,041	201,168,190	-	-	180,540,041	201,168,190
Total Liabilities	<u>276,885,143</u>	<u>285,458,058</u>	<u>246,520</u>	<u>5,366,173</u>	<u>277,131,663</u>	<u>290,824,231</u>
Deferred Inflows of Resources	<u>48,987,213</u>	<u>33,060,671</u>	<u>-</u>	<u>-</u>	<u>48,987,213</u>	<u>33,060,671</u>
Net Position						
Net Invested in Capital Assets	245,686,905	250,164,821	1,125,857	888,282	246,812,762	251,053,103
Restricted	29,746,647	18,633,023	-	-	29,746,647	18,633,023
Unrestricted	<u>(268,225,229)</u>	<u>(276,672,201)</u>	<u>3,576,774</u>	<u>3,007,186</u>	<u>(264,648,455)</u>	<u>(273,665,015)</u>
Total Net Position	<u>\$ 7,208,323</u>	<u>\$ (7,874,357)</u>	<u>\$ 4,702,631</u>	<u>\$ 3,895,468</u>	<u>\$ 11,910,954</u>	<u>\$ (3,978,889)</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.

The District had a current year increase in net position in governmental activities of \$15,082,680 mainly attributable to additional local payroll tax of \$6,062,572 to offset prior year reduction of state school aid, while the remainder of was in lieu of state school aid reduction \$24,630,061 in current fiscal year. Overall general expenditures decreased by (\$26,805,839) with COVID-19 state of emergency. However, expenditure for charter schools increased \$12,169,069.

Additionally, the District had a current year increase in net position in the total business-type activities of \$807,163 mainly attributable to the overall decrease in the CASPER Enterprise Fund operating expenses while maintaining stable tuition fees. However, food service fund revenues decreased dramatically due to COVID-19 state of emergency, while expenditures were only reduced marginally.

The increase in restricted net position is mainly attributable to the overall increase in excess surplus of \$11,113,624.

**JERSEY CITY PUBLIC SCHOOLS
HUDSON COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

Financial Highlights (Continued)

District activities. The key elements of the District's changes in net position for the years ended June 30, 2020 and 2019 are as follows:

	Changes in Net Position					
	Fiscal Years Ended June 30, 2020 and 2019					
	Governmental Activities		Business Type Activities		Total	
	2020	2019	2020	2019	2020	2019
Revenues						
Program Revenues:						
Charges for Services	\$ -	\$ -	\$ 4,809,473	\$ 4,935,344	\$ 4,809,473	\$ 4,935,344
Operating Grants	88,363,605	89,889,363	10,715,978	12,618,621	99,079,583	102,507,984
Capital Grants	961,379	800,599	-	-	961,379	800,599
General Revenues:						
Property Taxes	136,504,704	124,367,357	-	-	136,504,704	124,367,357
Local Payroll Taxes	30,692,633	-	-	-	30,692,633	-
Federal and State Aid						
Not Restricted	522,063,652	596,422,983	-	-	522,063,652	596,422,983
Investment Earnings	737,600	920,694	-	-	737,600	920,694
Miscellaneous	1,674,457	3,064,992	-	-	1,674,457	3,064,992
Total Revenues	780,998,030	815,465,988	15,525,451	17,553,965	796,523,481	833,019,953
Expenses						
Instructional Services	388,241,785	443,744,892	-	-	388,241,785	443,744,892
Support Services	301,297,496	318,293,945	-	-	301,297,496	318,293,945
Charter Schools	73,198,449	61,029,380	-	-	73,198,449	61,029,380
Special Schools	3,177,620	2,555,520	-	-	3,177,620	2,555,520
Business-Type Activities	-	-	14,718,288	17,044,935	14,718,288	17,044,935
Total Expenses	765,915,350	825,623,737	14,718,288	17,044,935	780,633,638	842,668,672
Change in Net Position	15,082,680	(10,157,749)	807,163	509,030	15,889,843	(9,648,719)
Net Position, July 1	(7,874,357)	2,283,392	3,895,468	3,386,438	(3,978,889)	5,669,830
Net Position, June 30	\$ 7,208,323	\$ (7,874,357)	\$ 4,702,631	\$ 3,895,468	\$ 11,910,954	\$ (3,978,889)

Governmental Activities

Federal and State Aid not restricted to a specific purpose decreased approximately (\$76) million mainly as a result of a decrease of approximately (\$27) million in state adjustment aid; a decrease of approximately (\$7) million in on-behalf TPAF pension and post retirement contributions; and a decrease of approximately (\$25) million additional on-behalf OPEB contributions as compared to the prior year. Revenue from property taxes increased approximately \$12.1 million and approximately \$31 million was received from newly imposed local payroll tax to offset the compounding reduction in state adjustment aid.

Expenses decreased approximately (\$60) million as a result of a decrease of approximately (\$7) million in on-behalf TPAF pension and post retirement contributions; a decrease of approximately (\$25) million in additional on-behalf OPEB expense; and a decrease of approximately (\$25) million in current expenses due to various cost reduction measures implemented by the District and COVID-19 state of emergency.

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.

**JERSEY CITY PUBLIC SCHOOLS
HUDSON COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

Financial Highlights (Continued)

Business-Type Activities

Total decreases in revenues are mainly attributable to the decreases in the number of reimbursements from state and federal government due to COVID-19 state of emergency. As a result, total expense decreases were mainly attributable to decrease in services during the COVID-19 state of emergency.

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, 2020, 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>2020</u>	<u>Percent of Total</u>	<u>Increase/(Decrease) from 2019</u>	
			<u>Amount</u>	<u>Percent</u>
Revenues:				
Federal Sources	\$ 28,629,582	3.85%	\$ (1,590,072)	-5.26%
State Sources	544,280,605	73.31%	(24,897,347)	-4.37%
Local Sources	<u>169,609,394</u>	<u>22.84%</u>	<u>41,256,351</u>	32.14%
Total Revenues	<u>\$ 742,519,581</u>	<u>100.00%</u>	<u>\$ 14,768,932</u>	2.03%

The decrease of approximately (\$1.6) million of federal sources is mainly attributable to the decrease in Elementary and Secondary Education Act (ESEA) Title I – Part A funding.

The decrease of approximately (\$24.9) million in revenue from state sources is mainly the result of a decrease in state adjustment aid of (\$27.2) million offset by an increases of \$17.7 million in on-behalf TPAF pension and post-retirement medical contributions made by the State on-behalf of the District, as compared to the prior year.

The increase in revenue from local sources of approximately \$41.3 million is mainly the result of increased revenues from local tax levy of \$12.1 million and \$30.7 million in newly imposed payroll tax, in comparison to the current year.

**JERSEY CITY PUBLIC SCHOOLS
HUDSON COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

Financial Analysis of the District's Funds (Continued)

The following schedule presents a summary of General Fund and Special Revenue Fund expenditures for the fiscal year ended June 30, 2020 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>2020</u>	<u>Percent of Total</u>	<u>Increase/(Decrease) from 2019</u>	
			<u>Amount</u>	<u>Percent</u>
Expenditures:				
Instruction	\$ 240,876,128	33.65%	\$ (19,305,220)	-7.42%
Undistributed	401,009,274	56.03%	(6,601,254)	-1.62%
Charter Schools	73,198,449	10.23%	12,169,069	19.94%
Special Schools	<u>667,210</u>	<u>0.09%</u>	<u>(88,806)</u>	<u>-11.75%</u>
Total Expenditures	<u>\$ 715,751,061</u>	<u>100.00%</u>	<u>\$ (13,826,211)</u>	<u>-1.90%</u>

The decrease of approximately (\$19) million for instruction expenses is mainly attributable to several factors, including a reduction in staff and services during the COVID-19 state of emergency and cost reduction efforts, offset by existing teachers increasing in steps of the collective bargaining agreement.

The decrease of approximately (\$7) million in undistributed expenses is mainly the result of a reduction in staff and services during the COVID-19 state of emergency and cost reduction efforts offset by an increase in on-behalf TPAF pension and post-retirement medical contributions by the State of New Jersey of \$17.7 million.

The increase of approximately \$12 million in charter school expenditures is attributed to the opening of more charter schools and the general increased enrollment of students in charter schools.

General Fund

Revenues in the General Fund increased from the prior year approximately \$17 million while expenditures decreased from prior year approximately (\$12) million. The increase in General Fund revenues is due to an increase in the local tax levy of \$12 million, a newly imposed local payroll tax of \$31 million and on-behalf TPAF pension, post-retirement medical, and social security contributions of \$11 million; offset by a decrease of (\$24) million in state adjustment aid over the prior year. The decrease in General Fund expenditures is due to the primarily a decrease of approximately (\$7) million in plant operations and maintenance due to reduction of staff and services during COVID-19 state of emergency and cost reduction efforts, offset by aforementioned increase in on-behalf TPAF pension, post-retirement medical, and social security expense of \$11 million;

Of the \$39,314,745 of fund balances in the General Fund, \$22,148,458 of encumbrances and \$12,716,328 of fund balance - designated for subsequent years is assigned and included with the unassigned deficit of (\$25,264,487), and \$608 has been classified as restricted for capital reserve, \$15,952,495 has been restricted for current year excess surplus and \$13,761,343 has been restricted for excess surplus designated for subsequent years' expenditures.

Special Revenue Fund

Revenues and expenditures, including transfers to school based budgets in the Special Revenue Fund decreased by approximately (\$3) million and (\$3) million, respectively. Federal source revenues have decreased (\$1) million over prior year due to a decrease in available funding, however both federal and state expenditures decreased due to the decrease in activities and functions during the COVID-19 state of emergency. 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 2020 fiscal year, other than noted above. The deficit in total fund balance of (\$6,932,364) is the result of the State of New Jersey deferral of final state aid payments to the District to the subsequent fiscal year.

**JERSEY CITY PUBLIC SCHOOLS
HUDSON COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

Financial Analysis of the District's Funds (Continued)

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 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 budget was revised after adoption to include additional revenue \$30.7 million received from the City of Jersey City for fiscal year 2019-2020 for newly imposed local payroll tax revenue collected for the District.

Expenditures

- During the initial budget process the District was experiencing a reduction in state aid of \$27.2 million with no offsetting revenues. To adopt the initial budget by the statutory deadline the District reduced appropriations where layoffs and reductions in staff were possible. When the budget was revised to include the additional \$30.7 million in local payroll tax revenue, the District was able to increase appropriations and avoid layoffs and reductions in staff. As a result of the budget revision to increase in appropriations, modified budgeted amounts were greater than original budgeted amounts for salaries of supervisors of instruction for improvement of instruction by approximately \$4.3 million and salaries for security by approximately \$4.8 million.
- Charter schools were entitled to a portion of the local payroll tax included in the revised budget. As a result, modified budgeted amounts were greater than original budgeted amounts for charters schools by approximately \$5.4 million.
- As a result of the revised budget avoiding layoffs and reductions in staff, the modified budget amounts for unemployment compensation were less than the original budgeted amounts by approximately \$7.1 million or 77.87%.
- Plans to layoff staff were cancelled after the initial budget adoption and delay of several repair and maintenance projects. As a result, modified budgeted amounts were greater than original budgeted salaries for other operating and maintenance of plant services by approximately \$6.6 million or 70.77% million and less than original budgeted for cleaning, repair and maintenance services for required maintenance of school facilities by approximately \$5.6 million or 49.76%.
- Modified budget amounts for workers' compensation for unallocated employee benefits were greater than original budgeted amounts by approximately \$4.4 million due to planning for any potential liabilities incurred related to the COVID-19 state of emergency.
- Modified budget amounts for health benefits for unallocated employee benefits were greater than original budgeted amounts by approximately \$8 million or 14.65% due to increased employee medical care during the COVID-19 state of emergency directly increasing self-insured health insurance costs.

**JERSEY CITY PUBLIC SCHOOLS
HUDSON COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

General Fund Budgetary Highlights (Continued)

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 amounts for miscellaneous revenues were more than modified budgeted amounts by approximately \$2.6 million or 63.47% as a result of more prior year expenditures being refunded than had anticipated when the budget was adopted.
- 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 \$88.7 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 \$88.7 million or 100% as a result of these expenditures are made on-behalf of the District and are not budgeted for.
- Actual amounts for salaries of teachers for regular program instruction were less than the modified budgeted amounts by approximately \$3.3 million or 2.65% as a result of teachers taking leaves of absence during the COVID-19 Pandemic.
- 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 \$2.5 million or 13.64% as a result of \$2.3 million in outstanding encumbrances not paid as of June 30, 2020.
- Actual amounts for cleaning, repair and maintenance services for required maintenance for school facilities were less than the modified budgeted amounts by approximately \$2.9 million or 49.57% as a result of cancelling plans to layoff staff and delaying several repair and maintenance projects to future years.
- Actual amounts for student transportation contracted services (special education students) for vendors were less than the modified budgeted amounts by approximately \$4.3 million or 28.79% as a result of \$3.8 million in outstanding encumbrances not paid as of June 30, 2020.
- No actual amounts were expended for facilities and acquisition and construction services when modified budget amounts were approximately \$3 million as a result of capital outlay projects being suspended during the COVID-19 state of emergency.

**JERSEY CITY PUBLIC SCHOOLS
HUDSON COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

Capital Assets

As of June 30, 2020 and 2019, the District has capital assets, net of accumulated depreciation of \$246,812,762 and \$251,053,103, 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>2020</u>	<u>2019</u>	<u>2020</u>	<u>2019</u>	<u>2020</u>	<u>2019</u>
Capital Assets:						
Land	\$ 14,846,605	\$ 14,846,605	\$ -	\$ -	\$ 14,846,605	\$ 14,846,605
Buildings and Improvements	410,050,487	409,442,926	-	-	410,050,487	409,442,926
Machinery and Equipment	<u>27,654,669</u>	<u>28,638,471</u>	<u>2,666,474</u>	<u>3,629,871</u>	<u>30,321,143</u>	<u>32,268,342</u>
Total Capital Assets	<u>452,551,761</u>	<u>452,928,002</u>	<u>2,666,474</u>	<u>3,629,871</u>	<u>455,218,235</u>	<u>456,557,873</u>
Less: Accumulated Depreciation:						
Buildings and Improvements	(186,155,622)	(177,240,309)	-	-	(186,155,622)	(177,240,309)
Machinery and Equipment	<u>(20,709,234)</u>	<u>(25,522,872)</u>	<u>(1,540,617)</u>	<u>(2,741,589)</u>	<u>(22,249,851)</u>	<u>(28,264,461)</u>
Total Accumulated Depreciation	<u>(206,864,856)</u>	<u>(202,763,181)</u>	<u>(1,540,617)</u>	<u>(2,741,589)</u>	<u>(208,405,473)</u>	<u>(205,504,770)</u>
Capital Assets, Net	<u>\$ 245,686,905</u>	<u>\$ 250,164,821</u>	<u>\$ 1,125,857</u>	<u>\$ 888,282</u>	<u>\$ 246,812,762</u>	<u>\$ 251,053,103</u>

Additional detailed information on the District's capital assets can be found in Note 5 to the basic financial statements.

Long-term Liabilities

The District's long-term liabilities were liabilities relating to accrued compensated absences and net pension liability as follows:

	<u>Governmental Activities</u>		<u>Business Type Activities</u>		<u>Total</u>	
	<u>2020</u>	<u>2019</u>	<u>2020</u>	<u>2019</u>	<u>2020</u>	<u>2019</u>
Long-Term Liabilities:						
Compensated Absences	\$ 33,373,274	\$ 32,718,895	\$ 157,982	\$ 154,884	\$ 33,531,256	\$ 32,873,779
Net Pension Liability	<u>180,540,041</u>	<u>201,168,190</u>	<u>-</u>	<u>-</u>	<u>180,540,041</u>	<u>201,168,190</u>
Total Long-Term Liabilities	<u>\$ 213,913,315</u>	<u>\$ 233,887,085</u>	<u>\$ 157,982</u>	<u>\$ 154,884</u>	<u>\$ 214,071,297</u>	<u>\$ 234,041,969</u>

Additional detailed information on the District's long-term liabilities can be found in Note 6 to the basic financial statements.

**JERSEY CITY PUBLIC SCHOOLS
HUDSON COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

Economic Factors and Next Year's Budget

- 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. The state differential for 2020-2021 was \$240.5 million of which only 23% or \$55.3 million phased-in. Without projecting an increase in excess aid, the remainder of the phase-in period is estimated to be as follows:

<u>School Year</u>	<u>Accumulated Reduction</u>		<u>Additional Annual Reduction</u>
	<u>Percentage</u>	<u>Amount</u>	
2021-2022	37.00%	\$ 88,990,346	\$ 33,672,023
2022-2023	55.00%	132,282,947	43,292,601
2023-2024	76.00%	182,790,981	50,508,034
2024-2025	100.00%	240,514,449	57,723,468

- On July 24, 2018, the State approved P.L.2018, c.68 to allow municipalities to impose and collect a payroll tax up to 1% to be used by local school districts in lieu of State school aid reductions from P.L.2018 c.67. On November 20, 2018, the City of Jersey City approved Ordinance 18-133, which effective January 1, 2019, imposed a 1% payroll tax on employers of non-Jersey City residents for the benefit of the District. The local payroll tax revenues cannot be accurately projected for the succeeding fiscal years; however projections are less than the District's projected reduction in State school aid.
- The District budgeted 34.4% or \$26,477,671 of its June 30, 2020 fund balance to partially fund the 2020-2021 operations. This is a substantial increase from the amount of surplus budgeted in the 2019-2020 adopted budget of \$11,950,000 and amended to \$14,950,000.
- The local tax levy increases and local payroll tax imposed have increased dramatically to offset the increase in appropriations and the loss of certain non-continuing or decreasing federal funded grant programs and reduction in state aid. The local tax levy increased from \$136,504,704 in 2019-2020 to \$189,234,798 in the 2020-2021 budget and the local payroll tax increased from \$30,692,633 in 2019-2020 to \$86,010,956 in the 2020-2021 budget.

These factors, along with many others, were considered in preparing the District's budget for the 2020-2021 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, 2020

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Totals</u>
ASSETS			
Cash and cash equivalents	\$ 54,026,757	\$ 6,982,277	\$ 61,009,034
Internal balances	5,257,422	(5,257,422)	-
Receivables	15,009,420	1,818,414	16,827,834
Inventory	-	280,025	280,025
Restricted assets:			
Cash and cash equivalents	608	-	608
Capital assets, net			
Non-depreciable	14,846,605	-	14,846,605
Depreciable	230,840,300	1,125,857	231,966,157
Total assets	<u>319,981,112</u>	<u>4,949,151</u>	<u>324,930,263</u>
DEFERRED OUTFLOWS OF RESOURCES			
Pension deferrals	<u>13,099,567</u>	<u>-</u>	<u>13,099,567</u>
LIABILITIES			
Due to agency funds	9,606,671	-	9,606,671
Payable to state government	1,575,223	-	1,575,223
Accounts payable and other liabilities	12,166,741	5,241	12,171,982
Accrued salaries and wages	8,180,640	46,536	8,227,176
Unearned revenue	10,531,037	36,761	10,567,798
Accrued liability for insurance claims	20,911,516	-	20,911,516
Net pension liability	180,540,041	-	180,540,041
Current portion of long-term obligations	2,033,440	15,798	2,049,238
Noncurrent portion of long-term obligations	31,339,834	142,184	31,482,018
Total liabilities	<u>276,885,143</u>	<u>246,520</u>	<u>277,131,663</u>
DEFERRED INFLOWS OF RESOURCES			
Pension deferrals	<u>48,987,213</u>	<u>-</u>	<u>48,987,213</u>
NET POSITION			
Investment in capital assets	245,686,905	1,125,857	246,812,762
Restricted for:			
Capital reserve	608	-	608
Capital projects	32,201	-	32,201
Excess surplus	29,713,838	-	29,713,838
Unrestricted (deficit)	(268,225,229)	3,576,774	(264,648,455)
Total net position	<u>\$ 7,208,323</u>	<u>\$ 4,702,631</u>	<u>\$ 11,910,954</u>

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

JERSEY CITY PUBLIC SCHOOLS
Statement of Activities
for the Fiscal Year Ended June 30, 2020

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	\$ 248,364,565	-	\$ 34,957,350	\$ -	\$ (213,407,215)	\$ -	\$ (213,407,215)
Special education	122,334,982	-	-	-	(122,334,982)	-	(122,334,982)
Other special instruction	13,026,290	-	-	-	(13,026,290)	-	(13,026,290)
Other instruction	4,515,948	-	-	-	(4,515,948)	-	(4,515,948)
Support services:							
Tuition	20,327,547	-	-	-	(20,327,547)	-	(20,327,547)
Student & instruction related services	139,400,478	-	53,401,320	-	(85,999,158)	-	(85,999,158)
General administration	14,993,339	-	-	-	(14,993,339)	-	(14,993,339)
School administrative services	18,644,730	-	-	-	(18,644,730)	-	(18,644,730)
Central services	11,143,529	-	-	-	(11,143,529)	-	(11,143,529)
Administrative information technology	5,549,636	-	-	-	(5,549,636)	-	(5,549,636)
Plant operations and maintenance	53,826,922	-	-	961,379	(52,865,543)	-	(52,865,543)
Pupil transportation	37,411,315	-	-	-	(37,411,315)	-	(37,411,315)
Pupil schools	3,177,620	-	-	-	(3,177,620)	-	(3,177,620)
Charter schools	73,198,449	-	4,935	-	(73,193,514)	-	(73,193,514)
Total governmental activities	765,915,350	-	88,363,605	961,379	(676,590,366)	-	(676,590,366)
Business-type activities:							
Food service	11,850,267	527,647	10,715,978	-	-	(606,642)	(606,642)
CASPER program	2,585,813	3,938,070	-	-	-	1,352,257	1,352,257
Other - nonmajor	282,208	343,756	-	-	-	61,548	61,548
Total business-type activities	14,718,288	4,809,473	10,715,978	-	-	807,163	807,163
Total primary government	\$ 780,633,638	\$ 4,809,473	\$ 99,079,583	\$ 961,379	(676,590,366)	807,163	(675,783,203)
General revenues:							
Property taxes, levied for general purpose, net					136,504,704	-	136,504,704
Local payroll taxes assessed for general purpose, net					30,692,633	-	30,692,633
State aid not restricted					521,031,274	-	521,031,274
Federal aid not restricted					1,032,378	-	1,032,378
Investment earnings					737,600	-	737,600
Miscellaneous income					1,674,457	-	1,674,457
Total general revenues					691,673,046	-	691,673,046
Change in net position					15,082,680	807,163	15,889,843
Net position, July 1					(7,874,357)	3,895,468	(3,978,889)
Net position, June 30					\$ 7,208,323	\$ 4,702,631	\$ 11,910,954

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

FUND FINANCIAL STATEMENTS

GOVERNMENTAL FUNDS

JERSEY CITY PUBLIC SCHOOLS
Balance Sheet
Governmental Funds
June 30, 2020

	General Fund	Special Revenue Fund	Capital Projects Fund	Total Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 43,666,212	\$ 1,875	\$ 32,201	\$ 43,700,288
Interfund receivable	-	128,747	-	128,747
Receivables from other governments:				
Federal	-	5,332,859	-	5,332,859
State	6,070,923	4,935	-	6,075,858
Local	73,188	9,569	-	82,757
Other accounts receivable	1,173,328	53,438	-	1,226,766
Restricted assets:				
Cash and cash equivalents	608	-	-	608
Total assets	\$ 50,984,259	\$ 5,531,423	\$ 32,201	\$ 56,547,883
LIABILITIES AND FUND BALANCES				
Liabilities:				
Interfund payable	\$ 2,343,587	\$ -	\$ -	\$ 2,343,587
Payable to state government	1,061,563	513,660	-	1,575,223
Accounts payable and other liabilities	90,996	1,419,090	-	1,510,086
Accrued salaries and wages	8,173,368	-	-	8,173,368
Unearned revenue	-	10,531,037	-	10,531,037
Total liabilities	11,669,514	12,463,787	-	24,133,301
Fund balances:				
Restricted fund balance:				
Excess surplus-designated for subsequent year's expenditures	13,761,343	-	-	13,761,343
Excess surplus	15,952,495	-	-	15,952,495
Capital reserve	608	-	-	608
Capital projects	-	-	32,201	32,201
Assigned fund balance:				
Other purposes - year end encumbrances	22,148,458	-	-	22,148,458
Designated for subsequent year's expenditures	12,716,328	-	-	12,716,328
Unassigned fund balance (deficit)	(25,264,487)	(6,932,364)	-	(32,196,851)
Total fund balances	39,314,745	(6,932,364)	32,201	32,414,582
Total liabilities and fund balances	\$ 50,984,259	\$ 5,531,423	\$ 32,201	\$ 56,547,883

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

JERSEY CITY PUBLIC SCHOOLS
Balance Sheet
Governmental Funds
June 30, 2020

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

Total fund balances - governmental funds (from B-1)		\$ 32,414,582
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 \$452,551,761 and the accumulated depreciation is \$206,864,856.		245,686,905
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	\$ 13,099,567	
Deferred pension inflows	<u>(48,987,213)</u>	(35,887,646)
Additional accounts payable for pension contribution offset by deferred outflow for pension liabilities.		(10,656,655)
Additional accrued liability for insurance claims incurred, but not reported.		(10,626,362)
Long-term liabilities are not due and payable in the current period and therefore are not reported as liabilities in the funds.		
Compensated absences	(33,373,274)	
Net pension liability	<u>(180,540,041)</u>	(213,913,315)
The unrestricted net position of the internal service funds are included with governmental activities.		<u>190,814</u>
Net position of governmental activities		<u><u>\$ 7,208,323</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, 2020

	General Fund	Special Revenue Fund	Capital Projects Fund	Total Governmental Funds
REVENUES				
Local sources:				
Local tax levy	\$ 136,504,704	\$ -	\$ -	\$ 136,504,704
Local payroll taxes	30,692,633			30,692,633
Tuition	94,563	-	-	94,563
Interest earned	737,600	-	-	737,600
Miscellaneous	1,415,684	164,210	-	1,579,894
State sources	474,842,339	69,438,266	607,561	544,888,166
Federal sources	1,032,378	27,597,204	-	28,629,582
Total revenues	<u>645,319,901</u>	<u>97,199,680</u>	<u>607,561</u>	<u>743,127,142</u>
EXPENDITURES				
Current:				
Instruction:				
Regular instruction	134,815,108	34,957,350	-	169,772,458
Special education instruction	55,777,238	-	-	55,777,238
Other special instruction	12,250,037	-	-	12,250,037
Other instruction	3,076,395	-	-	3,076,395
Support services and undistributed costs:				
Tuition	19,689,575	-	-	19,689,575
Student & instruction related services	52,334,038	53,401,320	-	105,735,358
General administration	10,220,737	-	-	10,220,737
School administrative services	17,418,354	-	-	17,418,354
Central services	7,278,530	-	-	7,278,530
Administrative information technology	3,937,140	-	-	3,937,140
Plant operations and maintenance	55,034,993	-	-	55,034,993
Pupil transportation	17,497,489	-	-	17,497,489
Unallocated Employee benefits	162,585,940	-	-	162,585,940
Special schools	667,210	-	-	667,210
Charter schools	73,193,514	4,935	-	73,198,449
Capital outlay	649,779	353,818	607,561	1,611,158
Total expenditures	<u>626,426,077</u>	<u>88,717,423</u>	<u>607,561</u>	<u>715,751,061</u>
Excess (deficiency) of revenues over expenditures	<u>18,893,824</u>	<u>8,482,257</u>	<u>-</u>	<u>27,376,081</u>
OTHER FINANCING SOURCES (USES)				
Transfers in (out):				
Contribution to school based budgeting	10,286,716	(10,286,716)	-	-
Local contribution to preschool education aid	(1,633,240)	1,633,240	-	-
Total other financing sources (uses)	<u>8,653,476</u>	<u>(8,653,476)</u>	<u>-</u>	<u>-</u>
Net changes in fund balance	27,547,300	(171,219)	-	27,376,081
Fund balances - July 1	11,767,445	(6,761,145)	32,201	5,038,501
Fund balances - June 30	<u>\$ 39,314,745</u>	<u>\$ (6,932,364)</u>	<u>\$ 32,201</u>	<u>\$ 32,414,582</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, 2020

Total net change in fund balances - governmental funds (from B-2) \$ 27,376,081

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	\$ (15,499,434)	
Capital outlays	<u>11,021,518</u>	(4,477,916)

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	1,993,569	
Compensated absences accrued	<u>(2,647,948)</u>	(654,379)

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		(91,488)
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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.

Accrued liability for insurance claims incurred, but not reported	\$ (10,626,362)	
Reduction in PERS pension expense recognized	3,556,744	
Additional on-behalf TPAF pension expense	(36,043,922)	
Additional on-behalf TPAF pension contribution	36,043,922	
Additional on-behalf OPEB expense	(1,826,966)	
Additional on-behalf OPEB contribution	<u>1,826,966</u>	<u>(7,069,618)</u>

Change in net position of governmental activities \$ 15,082,680

PROPRIETARY FUNDS

JERSEY CITY PUBLIC SCHOOLS
Combining Statements of Net Position
Proprietary Funds
June 30, 2020

	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	\$ 2,559,849	\$ 4,299,786	\$ 122,642	\$ 6,982,277	\$ 10,326,469
Interfund receivable	-	-	115,800	115,800	-
Intergovernmental receivable:					
State	2,215	-	-	2,215	-
Federal	1,179,616	-	-	1,179,616	-
Local	-	-	-	-	2,291,180
Accounts receivable	239	588,147	48,197	636,583	-
Inventories	280,025	-	-	280,025	-
Total current assets	<u>4,021,944</u>	<u>4,887,933</u>	<u>286,639</u>	<u>9,196,516</u>	<u>12,617,649</u>
Capital assets:					
Machinery and equipment	2,666,474	-	-	2,666,474	215,438
Less: accumulated depreciation	<u>(1,540,617)</u>	<u>-</u>	<u>-</u>	<u>(1,540,617)</u>	<u>(195,415)</u>
Total capital assets	<u>1,125,857</u>	<u>-</u>	<u>-</u>	<u>1,125,857</u>	<u>20,023</u>
Total assets	<u>5,147,801</u>	<u>4,887,933</u>	<u>286,639</u>	<u>10,322,373</u>	<u>12,637,672</u>
LIABILITIES					
Current liabilities:					
Interfund payable	3,676,590	1,676,299	20,333	5,373,222	2,134,409
Accounts payable	5,241	-	-	5,241	-
Accrued salaries and wages	43,995	2,148	393	46,536	7,272
Unearned revenue	36,761	-	-	36,761	-
Accrued liability for insurance claims	-	-	-	-	10,285,154
Compensated absences	15,798	-	-	15,798	-
Total current liabilities	<u>3,778,385</u>	<u>1,678,447</u>	<u>20,726</u>	<u>5,477,558</u>	<u>12,426,835</u>
Noncurrent liabilities:					
Compensated absences	142,184	-	-	142,184	-
Total noncurrent liabilities	<u>142,184</u>	<u>-</u>	<u>-</u>	<u>142,184</u>	<u>-</u>
Total liabilities	<u>3,920,569</u>	<u>1,678,447</u>	<u>20,726</u>	<u>5,619,742</u>	<u>12,426,835</u>
NET POSITION					
Investment in capital assets	1,125,857	-	-	1,125,857	20,023
Unrestricted	<u>101,375</u>	<u>3,209,486</u>	<u>265,913</u>	<u>3,576,774</u>	<u>190,814</u>
Total net position	<u>\$ 1,227,232</u>	<u>\$ 3,209,486</u>	<u>\$ 265,913</u>	<u>\$ 4,702,631</u>	<u>\$ 210,837</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, 2020

	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	\$ 292,003	\$ -	\$ -	\$ 292,003	\$ -
Sales - non-reimbursable programs	235,644	-	-	235,644	-
Insurance proceeds	-	-	-	-	1,007,119
Tuition fees	-	3,938,070	343,756	4,281,826	4,807,169
Total operating revenues	<u>527,647</u>	<u>3,938,070</u>	<u>343,756</u>	<u>4,809,473</u>	<u>5,814,288</u>
OPERATING EXPENSES					
Cost of sales - reimbursable programs	5,954,944	-	-	5,954,944	-
Cost of sales - non-reimbursable programs	82,113	-	-	82,113	-
Insurance claims	-	-	-	-	1,007,119
Salaries and wages	4,124,156	2,433,328	282,208	6,839,692	3,594,060
Employee benefits	1,394,376	43,223	-	1,437,599	1,202,396
Professional and technical services	139,276	210	-	139,486	11,525
Other services	17,452	1,033	-	18,485	12,771
Rentals	-	-	-	-	37,850
Supplies and materials	38,987	108,019	-	147,006	40,055
Depreciation expense	98,963	-	-	98,963	14,089
Total operating expenses	<u>11,850,267</u>	<u>2,585,813</u>	<u>282,208</u>	<u>14,718,288</u>	<u>5,919,865</u>
Operating (loss) income	<u>(11,322,620)</u>	<u>1,352,257</u>	<u>61,548</u>	<u>(9,908,815)</u>	<u>(105,577)</u>
NONOPERATING REVENUES					
State sources:					
State school lunch program	80,973	-	-	80,973	-
Federal sources:					
School breakfast program	3,165,468	-	-	3,165,468	-
National school lunch program	4,557,248	-	-	4,557,248	-
National school snack program	133,012	-	-	133,012	-
Healthy Hunger-Free Kids Act	104,154	-	-	104,154	-
Summer food service program for children	1,645,369	-	-	1,645,369	-
Commodity supplemental food program	708,740	-	-	708,740	-
National school lunch program - equipment assistance grant	235,232	-	-	235,232	-
Fruits and vegetables	55,295	-	-	55,295	-
Private sources - donations	30,487	-	-	30,487	-
	<u>10,715,978</u>	<u>-</u>	<u>-</u>	<u>10,715,978</u>	<u>-</u>
Change in net position	(606,642)	1,352,257	61,548	807,163	(105,577)
Net position, July 1	1,833,874	1,857,229	204,365	3,895,468	316,414
Net position, June 30	<u>\$ 1,227,232</u>	<u>\$ 3,209,486</u>	<u>\$ 265,913</u>	<u>\$ 4,702,631</u>	<u>\$ 210,837</u>

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

JERSEY CITY PUBLIC SCHOOLS
Statement of Cash Flows
Proprietary Funds
for the Fiscal Year Ended June 30, 2020

	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	\$ 634,539	\$ 3,443,981	\$ 362,890	\$ 4,441,410	\$ 4,554,810
Other receipts	-	-	-	-	1,007,119
Payments to employees for salaries and benefits	(5,485,919)	(2,674,878)	(301,326)	(8,462,123)	(4,796,456)
Payments to suppliers for goods and services	(5,591,141)	(109,262)	-	(5,700,403)	(102,201)
Payments to insurance provider	-	-	-	-	(2,014,238)
Net cash (used) provided by operating activities	<u>(10,442,521)</u>	<u>659,841</u>	<u>61,564</u>	<u>(9,721,116)</u>	<u>(1,350,966)</u>
Cash flows from non-capital financing activities:					
Cash received from state sources	101,156	-	-	101,156	-
Cash received from federal sources	10,927,028	-	-	10,927,028	-
Cash received from private sources	30,487	-	-	30,487	-
Cash received from other funds	238,710	122,307	20,333	381,350	-
Cash paid to other funds	-	-	(124,384)	(124,384)	-
Net cash provided (used) by non-capital financing activities	<u>11,297,381</u>	<u>122,307</u>	<u>(104,051)</u>	<u>11,315,637</u>	<u>-</u>
Cash flows from capital and related financing activities:					
Acquisition of capital assets	(336,538)	-	-	(336,538)	-
Net cash (used) by capital and related financing activities	<u>(336,538)</u>	<u>-</u>	<u>-</u>	<u>(336,538)</u>	<u>-</u>
Net increase (decrease) in cash and cash equivalents	518,322	782,148	(42,487)	1,257,983	(1,350,966)
Cash and cash equivalents, July 1	2,041,527	3,517,638	165,129	5,724,294	11,677,435
Cash and cash equivalents, June 30	<u>\$ 2,559,849</u>	<u>\$ 4,299,786</u>	<u>\$ 122,642</u>	<u>\$ 6,982,277</u>	<u>\$ 10,326,469</u>
Reconciliation of operating (loss) income to net cash (used) provided by operating activities:					
Operating (loss) income	\$ (11,322,620)	\$ 1,352,257	\$ 61,548	\$ (9,908,815)	\$ (105,577)
Adjustment to reconcile operating (loss) income to net cash (used) provided by operating activities:					
Depreciation	98,963	-	-	98,963	14,089
Food distribution program	708,740	-	-	708,740	-
Decrease in interfund receivable	-	-	64,928	64,928	-
Decrease in local intergovernmental receivable	-	-	-	-	(232,211)
(Increase) decrease in accounts receivable	106,185	(494,089)	(45,794)	(433,698)	-
(Increase) in inventories	(67,109)	-	-	(67,109)	-
Increase in interfund payable	-	-	-	-	(20,148)
Increase (decrease) in accrued salaries	29,515	(198,327)	(19,118)	(187,930)	-
Increase in unearned revenue	707	-	-	707	-
(Decrease) in accrued liability for insurance claims	-	-	-	-	(1,007,119)
Increase in compensated absences	3,098	-	-	3,098	-
Total adjustments	<u>880,099</u>	<u>(692,416)</u>	<u>16</u>	<u>187,699</u>	<u>(1,245,389)</u>
Net cash (used) provided by operating activities	<u>\$ (10,442,521)</u>	<u>\$ 659,841</u>	<u>\$ 61,564</u>	<u>\$ (9,721,116)</u>	<u>\$ (1,350,966)</u>
Noncash capital financing activities:					
Food distribution program	\$ 694,628	\$ -	\$ -	\$ 694,628	\$ -

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

FIDUCIARY FUNDS

JERSEY CITY PUBLIC SCHOOLS
Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2020

	Trust Funds	Agency Funds
ASSETS		
Cash and cash equivalents	\$ 1,340,941	\$ 36,050,089
Accounts receivable	20	-
Interfund receivable	-	9,606,671
Total assets	1,340,961	45,656,760
LIABILITIES		
Accounts payable	\$ 714,588	-
Payroll deductions and withholdings payable	-	4,108,433
Summer escrow payroll payable	-	41,033,486
Due to student groups	-	514,841
Total liabilities	714,588	\$ 45,656,760
NET POSITION		
Held for scholarships	571,866	
Held for unemployment claims	54,507	
Total net position	\$ 626,373	

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, 2020

	<u>Trust Funds</u>
ADDITIONS	
Local sources:	
Plan member contributions	\$ 649,694
Fundraising donation	<u>10,669</u>
Total additions	<u>660,363</u>
DEDUCTIONS	
Scholarships awarded	8,200
Unemployment claims	<u>1,593,788</u>
Total deductions	<u>1,601,988</u>
Change in net position	(941,625)
Net position, July 1	<u>1,567,998</u>
Net position, June 30	<u><u>\$ 626,373</u></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, 2020**

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.

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.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basic Financial Statements - Government-Wide Statements (Continued):

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.

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

Special Revenue Fund - The 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, 2020**

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.

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:

<u>Food Service Fund and SES Enterprise Funds and Internal Service Fund:</u>	
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.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

FIDUCIARY FUNDS (Continued)

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

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

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

The emphasis in fund financial statements is on the major funds in either the governmental or business-type activities categories. Nonmajor funds by category are summarized into a single column. 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, 2020**

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.

Pursuant to P.L.2018, c.68, on November 20, 2018, the City of Jersey City approved Ordinance 18-133, which effective January 1, 2019, imposed a 1% payroll tax on employers of non-Jersey City residents for the benefit of the Jersey City Public Schools. The payroll tax revenues are to be used in lieu of State school aid reductions resulting from P.L.2018 c.67. All employer payroll tax revenues collected by the City are deposited into a trust and paid over to District up to its current fiscal year's reduction in State school aid. Any balance remaining in the trust fund is reserved for future year payments. The District records payroll tax revenues when already collected in trust and approved by City Council for payment to the District in accordance with P.L.2018, c.68, since the revenue is both measurable and available.

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.

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

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgets/Budgetary Control (Continued):

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

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

	2019 - 2020
Total Revenues (Budgetary Basis)	\$ 99,649,027
Adjustments:	
Add: Prior Year Encumbrances	3,351,531
Less: Current Year Encumbrances	(5,629,659)
Adjust for State Aid Payment Recognize for GAAP Statements in the Current Year, Previously Recognized for Budgetary Purposes	6,761,145
Adjust for State Aid Payment Not Recognized for GAAP Purpose until the Subsequent Year	(6,932,364)
Total Revenues (GAAP Basis)	\$ 97,199,680
Total Expenditures (Budgetary Basis)	\$ 99,649,027
Adjustments:	
Add: Prior Year Encumbrances	3,351,531
Less: Current Year Encumbrances	(5,629,659)
Net Transfers (outflows) to General Fund	(8,653,476)
Total Expenditures (GAAP Basis)	\$ 88,717,423

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. All school-based budget reporting as accounted for in fund 15 are summarized and reported on exhibit C-1a separate from funds 11-13 and then combined for the total general fund.

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.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. Encumbrances (Continued):

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.

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 2019 - 2020 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, 2020, consisted of \$280,025.

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, 2020**

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, 2020, the amount earned by these employees but not disbursed was \$41,033,486 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.

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.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

O. Compensated Absences (Continued):

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 \$33,373,274 and \$157,982, respectively, at June 30, 2020, 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 Liabilities:

The accounting treatment of long-term liabilities 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 liabilities to be paid from governmental and business-type resources are reported as liabilities in the government-wide statement. The long-term liabilities consist primarily of accrued compensated absences and net pension liability.

Long-term liabilities for governmental funds are 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.

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. The general fund typically has been used in prior years to liquidate the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions.

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.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

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, 2020 audited excess surplus that is required to be appropriated in the 2021-2022 original budget certified for taxes.

Excess Surplus – Prior Year - Designated for Subsequent Year's Budget - This restriction was created to represent the June 30, 2019 audited excess surplus that will be appropriated in the 2020-2021 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.

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 2020-2021 original budget certified for taxes.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

S. Equity Classifications (Continued):

Governmental Fund Statements (Continued)

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.

T. Operating and Nonoperating Revenue:

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

U. Expenditures/Expenses:

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

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

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

Proprietary Fund - By Operating and Nonoperating

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

V. On-Behalf Payments

Revenues and expenditures of the general fund include payments made by the State of New Jersey for social security contributions and pension benefits for members of the New Jersey Teachers Pension and Annuity Fund. Additionally, revenues and expenses related to on-behalf pension contributions in the government-wide financial statements have been increased \$88,498,767 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.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

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

Recently Issued Accounting Pronouncements to be implemented in future years

GASB Statement No. 84, *Fiduciary Activities*. 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 establishes criteria for identifying fiduciary activities of all state and local governments. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. Separate criteria are included to identify component units and postemployment benefit arrangements that are fiduciary activities. The requirements of this Statement were to be effective for the fiscal year ending June 30, 2020, but have been postponed to the succeeding fiscal year.

GASB Statement No. 87, *Leases*. 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. The requirements of this Statement were to be effective for the fiscal year ending June 30, 2021, but have been postponed to the succeeding fiscal year.

GASB Statement No. 89, *Accounting for Interest Costs Incurred Before the End of a Construction Period*. 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. The requirements of this Statement were to be effective for the fiscal year ending June 30, 2021, but have been postponed to the succeeding fiscal year.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Y. GASB Pronouncements (Continued)

GASB Statement No. 92, *Omnibus 2020*. This Statement addresses a variety of topics and includes specific provisions about the following: (1) the effective date of GASB Statement No. 87, *Leases*, and Implementation Guide 2019-3, *Leases*, reinsurance recoveries, and terminology used to refer to derivative instruments (the requirements of this topic are effective upon issuance); (2) the applicability of GASB Statement No. 73, *Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68*, as amended, and No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*, as amended, to reporting assets accumulated for postemployment benefits; (3) the applicability of certain requirements of Statement No. 84, *Fiduciary Activities*, to postemployment benefit arrangements; (4) measurement of liabilities (and assets, if any) related to asset retirement obligations (AROs) in a government acquisition; (5) reporting by public entity risk pools for amounts that are recoverable from reinsurers or excess insurers; (6) reference to nonrecurring fair value measurements of assets or liabilities in authoritative literature; and terminology used to refer to derivative instruments. The requirements related to the application of these topics were to be effective for the fiscal year ending June 30, 2021, unless specifically noted to be effective upon issuance, but have been postponed to the succeeding fiscal year.

GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*. This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). The requirements of this Statement are effective for fiscal year ending June 30, 2023, but earlier application is encouraged.

GASB Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans—an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32*. The primary objectives of this Statement are to (1) increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and (3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans. The requirements related to the application of these topics are effective for the fiscal year ending June 30, 2021, unless specifically noted to be effective upon issuance.

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, 2020**

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, 2020, the book value of the District's deposits was \$98,400,672 and bank balances of the District's cash and deposits amounted to \$116,849,942.

As of June 30, 2020, 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	\$ 500,000
Insured - GUDPA	97,900,672
	<u>\$98,400,672</u>
Reconciliation to Government-Wide Statement of Net Position:	
Unrestricted Cash	\$ 61,009,034
Restricted Cash	608
Trust and Agency Fund Cash (Not Included in Government-Wide Statement)	37,391,030
	<u>\$ 98,400,672</u>

Investments

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

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 (N.J.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.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

NOTE 3. DEPOSIT AND INVESTMENT RISK (Continued)

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, 2020 the District's investments were not exposed to custodial credit risk, interest rate risk or foreign currency risk.

NOTE 4. RECEIVABLES FROM OTHER GOVERNMENTS

Receivables from other governments as reported on the general fund balance sheet amounting to \$6,144,111 are comprised of \$0 from federal sources, \$6,070,923 from state sources and \$73,188 from local sources.

Receivables from other governments as reported on the special revenue fund balance sheet amounting to \$5,347,363 are comprised of \$5,332,859 from federal sources, \$4,935 from state sources and \$9,569 from local 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 recorded at their acquisition 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.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

NOTE 5. CAPITAL ASSETS AND DEPRECIATION (Continued)

The following is a summarization of the governmental activities in capital assets for the year fiscal year ended June 30, 2020:

	<u>Balance at July 1, 2019</u>	<u>Additions</u>	<u>Disposals</u>	<u>Balance at June 30, 2020</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	409,442,926	607,561	-	410,050,487
Machinery and equipment	<u>28,638,471</u>	<u>10,413,957</u>	<u>(11,397,759)</u>	<u>27,654,669</u>
Total capital assets, being depreciated	<u>438,081,397</u>	<u>11,021,518</u>	<u>(11,397,759)</u>	<u>437,705,156</u>
Less accumulated depreciation for:				
Buildings and improvements	(177,240,309)	(8,915,313)	-	(186,155,622)
Machinery and equipment	<u>(25,522,872)</u>	<u>(6,584,121)</u>	<u>11,397,759</u>	<u>(20,709,234)</u>
Total accumulated depreciation	<u>(202,763,181)</u>	<u>(15,499,434)</u>	<u>11,397,759</u>	<u>(206,864,856)</u>
Total capital assets, being depreciated, net	<u>235,318,216</u>	<u>(4,477,916)</u>	<u>-</u>	<u>230,840,300</u>
Governmental activities capital assets, net	<u>\$ 250,164,821</u>	<u>\$ (4,477,916)</u>	<u>\$ -</u>	<u>\$ 245,686,905</u>

* Depreciation expense was charged to Governmental Activities for the year fiscal year ended June 30, 2020 as follows:

Instruction:	
Regular instruction	\$ 5,500,881
Special education instruction	1,807,266
Other special instruction	396,920
Other instruction	99,680
Total Instruction	<u>7,804,747</u>
Support Services:	
Tuition	637,972
Student & instruction related services	3,425,983
General administration	331,167
School administrative services	564,381
Central services	235,835
Administrative information technology	127,569
Plant operations and maintenance	1,783,216
Pupil transportation	552,856
Special schools	21,619
Total Support Services	<u>7,680,598</u>
Internal Service Fund:	
Depreciation Expense	<u>14,089</u>
Total Depreciation Expense	<u>\$ 15,499,434</u>

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

NOTE 5. CAPITAL ASSETS AND DEPRECIATION (Continued)

The following is a summarization of the business-type activities in capital assets for the year fiscal year ended June 30, 2020:

	<u>Balance at July 1, 2019</u>	<u>Additions</u>	<u>Disposals</u>	<u>Balance at June 30, 2020</u>
Business-type Activities				
Capital assets, being depreciated:				
Machinery and equipment	\$ 3,629,871	\$ 336,538	\$ (1,299,935)	\$ 2,666,474
Total capital assets, being depreciated	<u>3,629,871</u>	<u>336,538</u>	<u>(1,299,935)</u>	<u>2,666,474</u>
Less accumulated depreciation for:				
Machinery and equipment	(2,741,589)	(98,963)	1,299,935	(1,540,617)
Total accumulated depreciation	<u>(2,741,589)</u>	<u>(98,963)</u>	<u>1,299,935</u>	<u>(1,540,617)</u>
Total capital assets, being depreciated, net	<u>888,282</u>	<u>237,575</u>	<u>-</u>	<u>1,125,857</u>
Business-type activities capital assets, net	<u>\$ 888,282</u>	<u>\$ 237,575</u>	<u>\$ -</u>	<u>\$ 1,125,857</u>

NOTE 6. LONG-TERM LIABILITIES

Changes in Long-Term Liabilities

During the year ended June 30, 2020, the following changes occurred in long-term liabilities:

	<u>Balance June 30, 2019</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance June 30, 2020</u>	<u>Due Within One Year</u>	<u>Long-Term Portion</u>
Governmental Activities:						
Compensated Absences	\$ 32,718,895	\$ 2,647,948	\$ (1,993,569)	\$ 33,373,274	\$ 2,033,440	\$ 31,339,834
Net Pension Liability	<u>201,168,190</u>	<u>-</u>	<u>(20,628,149)</u>	<u>180,540,041</u>	<u>-</u>	<u>-</u>
Total Governmental Activities	<u>\$ 233,887,085</u>	<u>\$ 2,647,948</u>	<u>\$ (22,621,718)</u>	<u>\$ 213,913,315</u>	<u>\$ 2,033,440</u>	<u>\$ 31,339,834</u>
Business-Type Activities:						
Compensated Absences	<u>\$ 154,884</u>	<u>\$ 18,586</u>	<u>\$ (15,488)</u>	<u>\$ 157,982</u>	<u>\$ 15,798</u>	<u>\$ 142,184</u>

The net pension liability is expected to be paid from budgetary appropriations in the general fund.

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, 2020 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%.	\$ 7,210,000
\$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>3,130,000</u>
	<u>\$ 10,340,000</u>

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

NOTE 6. LONG-TERM LIABILITIES (Continued)

Bonds Payable (Continued)

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

Year Ending June 30,	Principal	Interest	Total
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	1,065,000	144,050	1,209,050
2026 - 2027	2,280,000	125,600	2,405,600
	<u>\$ 10,340,000</u>	<u>\$ 1,334,696</u>	<u>\$ 11,674,696</u>

Bonds Authorized But Not Issued

As of June 30, 2020, the District had \$1,587,258 authorized, but not issued, school bonds for Local Ordinance 97-006: New Public School Number 3.

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.

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 ten years of service, except for medical benefits that vest after 25 years of service or under the disability provision. Members are always fully vested for their own contributions and after three years of service credit, become vested for 2% of related interest earned on the contributions. In the case of death before retirement, members' beneficiaries are entitled to full interest credited to the members' accounts.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

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

Description of Plans and Benefits Provided (Continued)

The following represents the membership tiers for PERS and TPAF:

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

Service retirement benefits of 1/55th of final average salary for each year of service credit is available to tiers 1 and 2 members upon reaching age 60 and to tier 3 members upon reaching age 62. Service retirement benefits of 1/60th of final average salary for each service credit available to tier 4 members upon reaching age 62 and tier 5 members upon reaching age 65. Early retirement benefits are available to tiers 1 and 2 members before reaching age 60, tiers 3 and 4 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.

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.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

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

Plan Amendments

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

Measurement Focus and Basis of Accounting

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

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

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, 2019 is \$18.1 billion and the plan fiduciary net position as a percentage of the total pension liability is 56.27%. The collective net pension liability of the State funded TPAF at June 30, 2019 is \$61.52 billion and the plan fiduciary net position as a percentage of total pension liability is 26.95%.

The total pension liabilities were determined based on actuarial valuations as of July 1, 2018 which were rolled forward to June 30, 2019.

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

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

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

Employer and Employee Contribution Requirements

The contribution policy is set by laws of the State of New Jersey and requires contributions by active members and contributing employers. Plan member and employer contributions may be amended by State of New Jersey legislation with the amount of contribution by the State of New Jersey contingent upon the Annual Appropriations Act. 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 2020.

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

Annual Pension Costs (APC)

For the fiscal year ended June 30, 2020 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 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.

During the years ended June 30, 2020, 2019 and 2018 the District paid the required contributions to PERS of \$9,746,230, \$10,162,642, and \$9,431,832, respectively.

During the years ended June 30, 2020, 2019 and 2018 the District paid the required contributions to DCRP of \$126,785, \$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 \$17,620,526 during the year ended June 30, 2020, 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* (GASB No. 68) 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, 2019. Employer allocation percentages have been rounded for presentation purposes.

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.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

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)

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, 2019 are based on the ratio of each employer's contribution to total employer contributions of the group for the fiscal year ended June 30, 2019.

At June 30, 2020 the District reported in the statement of net position (accrual basis) a liability of \$180,540,041 for its proportionate share of the PERS net pension liability. The net pension liability was measured as of June 30, 2019, 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, 2019, the District's PERS proportion was 1.0020%, which was a decrease of 0.0197% from its proportion measured as of June 30, 2018.

For the year ended June 30, 2020, the District recognized in the government-wide statement of activities (accrual basis) pension expense of \$6,189,486 for PERS. The pension contribution made by the District during the current 2019-2020 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, 2020 with a measurement date of the prior fiscal year end of June 30, 2019. 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, 2020 for contributions made subsequent to the current fiscal year-end.

At June 30, 2020, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and accrual experience	\$ 2,442,912	\$ -
Changes in assumptions	-	44,637,291
Net differences between projected and actual investment earnings on pension plan investments	-	2,849,895
Changes in proportion	-	1,500,027
District contributions subsequent to measurement date	<u>10,656,655</u>	<u>-</u>
Total	<u>\$ 13,099,567</u>	<u>\$ 48,987,213</u>

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

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)

\$10,656,655 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, 2021. 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,	
2021	\$ (6,739,774)
2022	(16,189,163)
2023	(14,848,940)
2024	(7,858,201)
2025	(908,223)
	<u>\$ (46,544,301)</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, 2019 measurement date was determined by an actuarial valuation as of July 1, 2018, which was rolled forward to June 30, 2019. This actuarial valuation used the following actuarial assumptions, applied to all periods in the measurement:

Inflation rate:	
Price	2.75%
Wage	3.25%
Salary increases:	
Through 2026	2.00 – 6.00% based on years of service
Thereafter	3.00 – 7.00% based on years of service
Investment rate of return	7.00%

Pre-retirement mortality rates were based on the Pub-2010 General Below-Median Income Employee mortality table with an 82.2% adjustment for males and 101.4% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Post-retirement mortality rates were based on the Pub-2010 General Below-Median Income Healthy Retiree mortality table with a 91.4% adjustment for males and 99.7% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Disability retirement rates used to value disabled retirees were based on the Pub-2010 Non-Safety Disabled Retiree mortality table with a 127.7% adjustment for males and 117.2% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Mortality improvement is based on Scale MP-2019.

The actuarial assumptions used in the July 1, 2018 valuation were based on the results of an actuarial experience study for the period July 1, 2014 to June 30, 2018.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

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, 2019) 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, 2019 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	3.00%	4.67%
Cash Equivalents	5.00%	2.00%
U.S. Treasuries	5.00%	2.68%
Investment Grade Credit	10.00%	4.25%
High Yield	2.00%	5.37%
Private Credit	6.00%	7.92%
Real Assets	2.50%	9.31%
Real Estate	7.5%	8.33%
U.S. Equity	28.00%	8.26%
Non-U.S. Developed Markets Equity	12.50%	9.00%
Emerging Markets Equity	6.50%	11.37%
Private Equity	12.00%	10.85%

Discount Rate

The discount rate used to measure the total pension liability was 6.28% as of June 30, 2019. 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 3.50% as of June 30, 2019 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 based on 70% of the actuarially determined contributions for the State employer and 100% of actuarially determined contributions for the local employers. 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 2057. Therefore, the long-term expected rate of return on plan investments was applied to projected benefit payments through 2057 and the municipal bond rate was applied to projected benefit payments after that date in determining the total pension liability.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

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

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

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

The following presents the District's proportionate share of the net pension liability as of June 30, 2019, 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 (5.28%)	At Current Discount Rate (6.28%)	At 1% Increase (7.28%)
District's proportionate share of PERS net pension liability	\$ 228,051,409	\$ 180,540,041	\$ 140,504,982

The sensitivity analysis was based on the proportionate share of the District's net pension liability at June 30, 2019. A sensitivity analysis specific to the District's net pension liability was not provided by the pension system.

Pension Plan fiduciary net position

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

Payable to the pension plan

At June 30, 2020 the District reported accounts payable to the PERS of \$10,656,655 for the required actuarially determined contribution to PERS for the year ended June 30, 2020.

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, 2019. 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, 2019, 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 GASB 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, 2020**

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, 2020 the State’s net pension liability for TPAF associated with the District was \$1,487,281,935. 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, 2019. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2018, which was rolled forward to June 30, 2019. At June 30, 2019 the State’s proportionate share of the TPAF net pension liability associated with the District was 2.4234%, which was an increase of 0.0214% from its proportion measured as of June 30, 2018.

For the year ended June 30, 2020 the District recognized in the government-wide statement of activities (accrual basis) pension expense of \$87,723,865 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, 2019 measurement date was determined by an actuarial valuation as of July 1, 2018, which was rolled forward to June 30, 2019. This actuarial valuation used the following actuarial assumptions, applied to all periods in the measurement:

Inflation rate:	
Price	2.25%
Wage	3.25%
Salary increases:	
Through 2026	1.55 – 4.45%
	based on years of service
Thereafter	2.75 – 5.65%
	based on years of service
Investment rate of return	7.00%

Pre-retirement mortality rates were based on the Pub-2010 Teachers Above-Median Income Employee mortality table with a 93.9% adjustment for males and 85.3% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Post-retirement mortality rates were based on the Pub-2010 Teachers Above-Median Income Healthy Retiree mortality table with a 114.7% adjustment for males and 99.6% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Disability mortality rates were based on the Pub-2010 Non-Safety Disabled Retiree mortality table with a 106.3% adjustment for males and 100.3% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Mortality improvement is based on Scale MP-2019.

The actuarial assumptions used in the July 1, 2018 valuation were based on the results of an actuarial experience study for the period July 1, 2015 to June 30, 2018.

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, 2019) is determined by the State Treasurer, after consultation with the Directors of the Division of Investments and Division of Pensions and Benefits, the board of trustees and the actuaries. The long-term expected rate of return was determined using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

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)

Best estimates of arithmetic real rates of return for each major asset class included in TPAF's target asset allocation as of June 30, 2019 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Risk Mitigation Strategies	3.00%	4.67%
Cash Equivalents	5.00%	2.00%
U.S. Treasuries	5.00%	2.68%
Investment Grade Credit	10.00%	4.25%
High Yield	2.00%	5.37%
Private Credit	6.00%	7.92%
Real Assets	2.50%	9.31%
Real Estate	7.50%	8.33%
U.S. Equity	28.00%	8.26%
Non-U.S. Developed Markets Equity	12.50%	9.00%
Emerging Markets Equity	6.50%	11.37%
Private Equity	12.00%	10.85%

Discount Rate

The discount rate used to measure the total pension liability for TPAF was 5.60% as of June 30, 2019. 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 3.50% as of June 30, 2019 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 based on 70% of the actuarially determined contributions for the State. 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 2054. Therefore, the long-term expected rate of return on plan investments was applied to projected benefit payments through 2054, 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, 2019 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 (4.60%)	At Current Discount Rate (5.60%)	At 1% Increase (6.60%)
States proportionate share of the TPAF net pension liability attributable to the District	\$ 1,753,834,586	\$ 1,487,281,935	\$ 1,266,127,403

**JERSEY CITY PUBLIC SCHOOLS
 NOTES TO BASIC FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

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

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

The sensitivity analysis was based on the State’s proportionate share of the net pension liability attributable to the District at June 30, 2019. A sensitivity analysis specific to State’s proportionate share of the net pension liability attributable to the District was not provided by the pension system.

Pension Plan Fiduciary Net Position

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

NOTE 8. POST-RETIREMENT MEDICAL BENEFITS

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>.

Employees Covered by Benefit Terms

The following Local Education Retired Plan employees were covered by benefit terms as of the June 30, 2020 (measurement date June 30, 2019):

Active Plan Members	216,892
Inactive Plan Members or Beneficiaries Currently Receiving Benefit Payments	148,051
Total	364,943

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

NOTE 8. POST-RETIREMENT MEDICAL BENEFITS (Continued)

Measurement Focus and Basis of Accounting

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

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

Investment Valuation

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

Collective Net OPEB Liability

The collective net OPEB liability of the State, as the non-employer contributing entity, of the plan at June 30, 2019 is \$41.7 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, 2018 which were rolled forward to June 30, 2019.

Actuarial Methods and Assumptions

In the June 30, 2018 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 \$1.28 billion to the OPEB plan in fiscal year 2019.

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, 2020, 2019, and 2018 were \$19,172,314, \$22,072,425, and \$23,401,314, 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.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

NOTE 8. POST-RETIREMENT MEDICAL BENEFITS (Continued)

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, 2019. Non-employer allocation percentages have been rounded for presentation purposes.

In accordance with GASB No. 75, the District is not required to recognize an OPEB liability for the post-employment health benefit plan. The State of New Jersey, as a 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, 2020, the District recognized in the government-wide statement of activities (accrual basis) OPEB expense of \$20,999,280. 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, 2020 the State’s proportionate share of the OPEB liability attributable to the District is \$1,028,095,643 . The non-employer allocation percentages are based on the ratio of the State’s proportionate share of the OPEB liability attributable to the District at June 30, 2019 to the total OPEB liability of the State Health Benefit Program Fund – Local Education Retired Employees Plan at June 30, 2019. At June 2019, the State’s share of the OPEB liability attributable to the District was 2.4637% which was a decrease of -0.0199% from its proportion measured as of June 30, 2018 of 2.4836%.

Actuarial Assumptions

The OPEB liability for the June 30, 2019, measurement date was determined by an actuarial valuation as of June 30, 2018, which was rolled forward to June 30, 2019. The actuarial assumptions vary for each plan member depending on the pension plan the member is enrolled in. This actuarial valuation used the following actuarial assumptions, applied to all periods in the measurement.

Inflation Rate: 2.50%

	TPAF/ABP	PERS
Salary Increases: Through 2026	1.55 – 3.05% based on years of service	2.00 – 6.00% based on years of service
Thereafter	1.55 – 3.05% based on years of service	3.00 – 7.00% based on years of service

Preretirement mortality rates were based on the Pub-2010 Healthy “Teachers” (TPAF/ABP), “General” (PERS), and “Safety” (PFRS) classification headcount-weighted mortality table with fully generational mortality improvement projections from the central year using Scale MP-2019. Postretirement mortality rates were based on the Pub-2010 “General” classification headcount-weighted mortality table with fully generational mortality improvement projections from the central year using Scale MP-2019. Disability mortality was based on the Pub-2010 “General” classification headcount-weighted disabled mortality table with fully generational mortality improvement projections from the central year using Scale MP-2019.

The actuarial assumptions used in the June 30, 2018 valuation were based on the results of actuarial experience studies for the periods July 1, 2015 - June 30, 2018 and July 1, 2014 - June 30, 2018 for TPAF and PERS, respectively.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

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)

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 medical benefits, the trend rate is initially 5.7% and decreases to a 4.5% long-term trend rate after eight years. For post-65 medical benefits, the actual fully-insured Medicare Advantage trend rate for fiscal year 2020 are reflected. The assumed post-65 medical trend is 4.5% for all future years. For prescription drug benefits, the initial trend rate is 7.5% and decreases to a 4.5% long-term trend rate after eight years. For the Medicare Part B reimbursement, the trend rate is 5.0%.

Discount Rate

The discount rate for June 30, 2019 was 3.50%. 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. As the long-term rate of return is less than the municipal bond rate, it is not considered in the calculation of the discount rate, rather the discount rate is set at the municipal bond rate.

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, 2020 (measurement date June 30, 2019) is as follows:

	<u>Total OPEB Liability (State Share 100%)</u>
Balance, June 30, 2018 measurement date	\$ 1,145,213,526
Changes reconized for the fiscal year:	
Service cost	39,410,032
Interest on the total OPEB liability	45,257,983
Difference between expected and actual experience	(186,490,929)
Changes in assumptions	15,328,991
Changes in proportion	-
Gross benefit payments	(31,559,471)
Contributions from the member	935,511
Net changes	<u>(117,117,883)</u>
Balance, June 30, 2019 measurement date	<u>\$ 1,028,095,643</u>

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, 2019. 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, 2019 was not provided by the pension system.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

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 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, 2020, 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 (2.50%)	At Current Discount Rate (3.50%)	At 1% Increase (4.50%)
State's Proportionate Share of the OPEB Liability Attributable to the District	\$ 1,214,587,229	\$ 1,028,095,643	\$ 879,956,949

Sensitivity of 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, 2020, 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	\$ 847,104,985	\$ 1,028,095,643	\$ 1,267,690,110

The sensitivity analyses were based on the State's proportionate share of the OPEB liability attributable to the District at June 30, 2019. Sensitivity analyses specific to the State's proportionate share of the OPEB liability attributable to the District at June 30, 2019 were not provided by the pension system.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

NOTE 9. INTERFUND RECEIVABLES AND PAYABLES

The following interfund balances remained on the balance sheet of the governmental fund financial statement at June 30, 2020:

<u>Fund</u>	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
Governmental Funds:		
General	\$ -	\$ 2,343,587
Special Revenue	128,747	-
Proprietary Funds:		
Enterprise Funds:		
Food Service	-	3,676,590
CASPER Program	-	1,676,299
Other - Nonmajor	115,800	20,333
Internal Service Funds:		
Regional Day School	-	2,134,409
Fiduciary Funds:		
Agency Funds:		
Payroll	<u>9,606,671</u>	<u>-</u>
Total	<u>\$ 9,851,218</u>	<u>\$ 9,851,218</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 \$10,286,716 contribution to school based budgeting to the general fund during the fiscal year ended June 30, 2020. The general fund transferred a \$1,633,240 contribution to preschool education aid in the special revenue fund.

NOTE 11. CAPITAL RESERVE ACCOUNT

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

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, 2019 to June 30, 2020 fiscal year. The capital reserve balance was \$608 at June 30, 2019, and 2020.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

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, 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. The state differential for 2020-2021 was \$240,514,449 of which only 23% or \$55,318,323 was phased-in. Without projecting an increase in excess aid, the remainder of the phase-in period is estimated to be as follows:

<u>School Year</u>	<u>Accumulated Reduction</u>		<u>Additional Annual Reduction</u>
	<u>Percentage</u>	<u>Amount</u>	
2021-2022	37.00%	\$ 88,990,346	\$ 33,672,023
2022-2023	55.00%	132,282,947	43,292,601
2023-2024	76.00%	182,790,981	50,508,034
2023-2025	100.00%	240,514,449	57,723,468

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 and has retained the services of several experts to aid in this challenge. The State of New Jersey's motion to dismiss was denied and the parties have exchanged paper discovery. Depositions of fact witnesses are just beginning, with a deadline to finish all depositions by March 30, 2021. After that the parties will begin expert discover.

On July 24, 2018, the State approved P.L.2018, c.68 to allow municipalities to impose and collect a payroll tax up to 1% to be used by local school districts in lieu of State school aid reductions from P.L.2018 c.67. On November 20, 2018, the City of Jersey City approved Ordinance 18-133, which effective January 1, 2019, imposed a 1% payroll tax on employers of non-Jersey City residents for the benefit of the District. The local payroll tax revenues cannot be accurately projected for the succeeding fiscal years; however projections are less than the District's projected reduction in State school aid.

NOTE 13. CONTINGENT LIABILITIES

The District participates in a number of federal and state programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the District may be required to reimburse the grantor government. As of June 30, 2020, 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.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

NOTE 13. CONTINGENT LIABILITIES (Continued)

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, except for the following:

Jersey City Education Association and Jersey City Public Schools

The Jersey City Education Association (JCEA) has filed an unfair practice charge against the District alleging that the District changed the level of health care benefits with respect to out of network providers without negotiating with the association. An exploratory conference has been scheduled for February 19, 2021. A finding that the Board changed the level of health care benefits without negotiations could result in a finding the Board committed an unfair practice and an award of damages to compensate JCEA members who may have incurred higher out of pocket health care costs as a result of the change. It is too early to predict the likely outcome of this matter.

Jersey City Board of Education v. Horizon Healthcare Services, Inc.

The District initiated a lawsuit against Horizon Healthcare Services, Inc. ("Horizon") by way of an Order to Show Cause and Verified Complaint to prevent Horizon from terminating the Administrative Service Agreement ("Agreement"). The District is further asserting that Horizon breached the Agreement by miscalculating the Out of Network Claim fee. Under the Agreement, Horizon is responsible for administering District's self-funded medical plan for set monthly fees. Horizon threatened to terminate the Agreement because the District refused to pay the fee that Horizon charged the District for repricing out-of-network claims alleging that Horizon miscalculated the fee. Horizon has countersued the District for the full amount of the fee. The case is currently in discovery and it is still too early to predict the outcome.

NOTE 14. RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disaster. The District did not significantly reduce insurance coverage nor has the District had any insurance settlement exceed coverage during the past three fiscal years.

A. Property and Liability Insurance:

The District maintains commercial insurance coverage for property, liability, and surety bonds. A complete schedule of insurance coverage can be found in the Statistical Section of this Comprehensive Annual Financial Report.

B. New Jersey Worker's Compensation Insurance:

The District has established a worker's compensation plan for its employees. Transactions related to the plan are accounted for in the self-insurance internal service 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 claims incurred, but not reported at June 30, 2020, are reported as an accrued liability for insurance claims. These estimates were determined based on claim information supplied by the claims administrator. The unpaid claims liability of \$10,285,154 reported at June 30, 2020 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.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

NOTE 14. RISK MANAGEMENT (Continued)

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

Changes in the balances of claims liabilities for the workmen's compensation plan for the fiscal years ended June 2020, 2019, and 2018 are as follows:

	Fiscal Year Ended June 30,		
	2020	2019	2018
Unpaid Claims, July 1	\$ 11,292,273	\$ 12,385,593	\$ 9,515,710
Claims incurred	-	3,451,952	8,468,430
Claims paid	(1,007,119)	(4,545,272)	(5,598,547)
Unpaid Claims, June 30	\$ 10,285,154	\$ 11,292,273	\$ 12,385,593

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. Employee Health Insurance Benefits Plan:

The District established an employee health insurance benefits plan. Transactions related to the plan are accounted for in the general fund. Claims are paid directly by the plan up to a maximum of \$500,000 for any one claim, with any excess benefit being reimbursed through a re-insurance agreement with United States Fire 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 agreement.

Estimates claims incurred, but not reported at June 30, 2020, are reported as an accrued liability for insurance claims. These estimates were determined based on claim information supplied by the claims administrator. The unpaid claims liability of \$10,626,362 reported at June 30, 2020 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 employee health insurance benefits plan for the fiscal year ended June 2020 and 2019 were as follows:

	Fiscal Year Ended June 30,	
	2020	2019
Unpaid Claims, July 1	\$ 9,681,127	\$ -
Claims incurred	91,192,486	86,865,303
Claims paid	(90,184,251)	(77,184,176)
Unpaid Claims, June 30	\$ 10,689,362	\$ 9,681,127

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 two years.

D. 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, 2020, 2019, and 2018 the District had \$54,507, \$998,601, and \$925,143, respectively, held in trust for unemployment claims.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

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 \$39,314,745 General Fund fund balance at June 30, 2020; \$29,713,838 is restricted as excess surplus in accordance with N.J.S.A. 18A:7F-7 and (\$13,761,343 of the total restricted excess surplus has been appropriated and included as anticipated revenue for the year ending June 30, 2021); \$608 has been restricted in the capital reserve; \$22,148,458 is assigned for year-end encumbrances; \$12,716,328 is assigned (appropriated and included as anticipated revenue for the year ending June 30, 2021); and a deficit of (\$25,264,487) is unassigned.

Special Revenue Fund – The (\$6,932,364) Special Revenue Fund deficit fund balance at June 30, 2020 is unassigned.

Capital Projects Fund – The \$32,201 Capital Projects Fund fund balance at June 30, 2020 is restricted to capital projects.

The total Governmental Funds fund balance is \$32,414,582.

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	\$ 32,414,582	\$ 4,702,631	\$ 37,117,213
Add:			
Capital Assets, Net of Accumulated Depreciation	245,686,905	-	245,686,905
Interenal Service Fund Unrestricted Net Position	190,814	-	190,814
Deferred Pension Outflows	13,099,567	-	13,099,567
Less:			
Accounts Payable Related to Pension	(10,656,655)	-	(10,656,655)
Accrued Liability for Health Insurance Claims Incurred, but not Reported	(10,626,362)	-	(10,626,362)
Long-Term Liabilities	(213,913,315)	-	(213,913,315)
Deferred Pension Inflows	(48,987,213)	-	(48,987,213)
Total Net Position	<u>\$ 7,208,323</u>	<u>\$ 4,702,631</u>	<u>\$ 11,910,954</u>

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

NOTE 17. DEFICIT FUND BALANCES

The District has a deficit fund balance of (\$6,932,364) in the Special Revenue Fund as of June 30, 2020 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.

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 (\$32,164,650) 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, 2020 is \$29,713,838.

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, 2020, \$261,888,454 has been approved by the SDA and \$261,340,446 has been expended on behalf of the District. The SDA is responsible for the funding and management of the projects. During fiscal year 2020, the District had \$607,561 in increases of various outstanding SDA projects. There was \$607,561 in SDA project expenditures reported and \$0 in projects completed during fiscal year 2020. 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, 2020 through February 5, 2021, 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, except for the following:

COVID-19 State of Emergency

On January 31, 2020, the United States Department of Health and Human Services Secretary declared a public health emergency for the United States in response to COVID-19. On March 9, 2020, the Governor of the State of New Jersey issued Executive Order No. 103 (the "Order") declaring a State of Emergency and Public Health Emergency across all 21 counties in New Jersey. The Governor's Order has been subsequently extended and restrictions are continuously being eased and tightened. A resurgence in COVID-19 cases and resulting restrictions are impacting the District's programs and functions. Significant uncertainty remains with the ongoing impact of the COVID-19 outbreak that cannot be reasonably estimated.

REQUIRED SUPPLEMENTARY INFORMATION

PART II

BUDGETARY COMPARISON SCHEDULES

JERSEY CITY PUBLIC SCHOOLS
Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2020

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES					
Local sources:					
Local tax levy	\$ 136,504,704	\$ -	\$ 136,504,704	\$ 136,504,704	\$ -
Local payroll taxes	-	30,692,633	30,692,633	30,692,633	-
Tuition	71,499	-	71,499	94,563	23,064
Interest earned	-	-	-	737,600	737,600
Miscellaneous	4,126,437	-	4,126,437	1,415,684	(2,710,753)
Total - local sources	<u>140,702,640</u>	<u>30,692,633</u>	<u>171,395,273</u>	<u>169,445,184</u>	<u>(1,950,089)</u>
Federal sources:					
Special Education Medicare Reimbursement Initiative	941,945	-	941,945	1,032,378	90,433
Total - federal sources	<u>941,945</u>	<u>-</u>	<u>941,945</u>	<u>1,032,378</u>	<u>90,433</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	73,520,213	-	73,520,213	73,520,213	-
Extraordinary aid	1,785,679	-	1,785,679	3,686,982	1,901,303
On-Behalf TPAF contribution (Non budgeted)					
Pension	-	-	-	51,679,943	51,679,943
Post-retirement medical	-	-	-	19,172,314	19,172,314
Long-term disability insurance	-	-	-	25,984	25,984
Reimbursed TPAF Social Security contributions (Non budgeted)	-	-	-	17,829,318	17,829,318
Total - state sources	<u>381,497,338</u>	<u>-</u>	<u>381,497,338</u>	<u>472,106,200</u>	<u>90,608,862</u>
Total revenues	<u>523,141,923</u>	<u>30,692,633</u>	<u>553,834,556</u>	<u>642,583,762</u>	<u>88,749,206</u>
EXPENDITURES					
Current:					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	8,046,165	493,594	8,539,759	7,715,007	824,752
Grades 1-5	59,993,981	2,307,347	62,301,328	57,598,135	4,703,193
Grades 6-8	25,102,139	(1,136,602)	23,965,537	21,935,843	2,029,694
Grades 9-12	32,365,724	1,662,341	34,028,065	33,157,012	871,053
Total regular programs - instruction	<u>125,508,009</u>	<u>3,326,680</u>	<u>128,834,689</u>	<u>120,405,997</u>	<u>8,428,692</u>
Regular programs - home instruction:					
Salaries of teachers	735,078	-	735,078	252,599	482,479
Other purchased services (400-500 series)	336,923	(995)	335,928	90,358	245,570
General supplies	-	996	996	996	-
Total regular programs - home instruction	<u>1,072,001</u>	<u>1</u>	<u>1,072,002</u>	<u>343,953</u>	<u>728,049</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	4,533,018	1,207,456	5,740,474	5,211,279	529,195
Purchased professional - educational services	2,245,632	(1,989,563)	256,069	174,067	82,002
Other purchased services (400-500 series)	1,854,289	878,951	2,733,240	1,686,878	1,046,362
Travel	6,055	9,154	15,209	2,466	12,743
General supplies	4,331,600	(841,356)	3,490,244	2,650,373	839,871
Computers - instructional	420,528	523,713	944,241	499,509	444,732
Textbooks	1,347,712	(281,200)	1,066,512	994,257	72,255
Other objects	423,829	107,873	531,702	320,526	211,176
Miscellaneous expenditures	34,032	1,828	35,860	1,954	33,906
Total regular programs - undistributed instruction	<u>15,196,695</u>	<u>(383,144)</u>	<u>14,813,551</u>	<u>11,541,309</u>	<u>3,272,242</u>
Total regular programs	<u>141,776,705</u>	<u>2,943,537</u>	<u>144,720,242</u>	<u>132,291,259</u>	<u>12,428,983</u>
Special education:					
Cognitive - mild:					
Salaries of teachers	496,195	51,725	547,920	538,822	9,098
Other salaries for instruction	224,976	(66,299)	158,677	134,364	24,313
General supplies	11,301	(1,200)	10,101	7,766	2,335
Total cognitive - mild	<u>732,472</u>	<u>(15,774)</u>	<u>716,698</u>	<u>680,952</u>	<u>35,746</u>

JERSEY CITY PUBLIC SCHOOLS
Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2020

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Cognitive - moderate:					
Salaries of teachers	\$ 752,040	\$ 28,467	\$ 780,507	\$ 661,151	\$ 119,356
Other salaries for instruction	379,288	(85,823)	293,465	293,019	446
General supplies	3,050	-	3,050	2,304	746
Other objects	1,100	-	1,100	-	1,100
Total cognitive - moderate	<u>1,135,478</u>	<u>(57,356)</u>	<u>1,078,122</u>	<u>956,474</u>	<u>121,648</u>
Learning/language disabilities:					
Salaries of teachers	4,621,195	261,427	4,882,622	4,524,538	358,084
Other salaries for instruction	2,702,832	(24,698)	2,678,134	2,361,500	316,634
Other purchased services (400-500 series)	1,000	-	1,000	1,000	-
General supplies	22,239	(354)	21,885	16,676	5,209
Computers	2,802	-	2,802	-	2,802
Total learning/language disabilities	<u>7,350,068</u>	<u>236,375</u>	<u>7,586,443</u>	<u>6,903,714</u>	<u>682,729</u>
Auditory impairments:					
Salaries of teachers	170,060	2,280	172,340	170,006	2,334
Total Auditory Impairments	<u>170,060</u>	<u>2,280</u>	<u>172,340</u>	<u>170,006</u>	<u>2,334</u>
Behavioral disabilities:					
Salaries of teachers	1,559,420	265,546	1,824,966	1,688,051	136,915
Other salaries for instruction	641,815	30,631	672,446	488,432	184,014
General supplies	4,345	(357)	3,988	2,799	1,189
Total behavioral disabilities	<u>2,205,580</u>	<u>295,820</u>	<u>2,501,400</u>	<u>2,179,282</u>	<u>322,118</u>
Multiple disabilities:					
Salaries of teachers	187,530	(86,135)	101,395	62,399	38,996
General supplies	1,000	-	1,000	1,000	-
Total multiple disabilities	<u>188,530</u>	<u>(86,135)</u>	<u>102,395</u>	<u>63,399</u>	<u>38,996</u>
Resource room/resource center:					
Salaries of teachers	30,229,614	(247,114)	29,982,500	28,776,425	1,206,075
Other salaries for instruction	842,079	133,692	975,771	903,188	72,583
Other purchased services (400-500 series)	635,246	-	635,246	616,756	18,490
General supplies	20,907	(500)	20,407	11,766	8,641
Total resource room/resource center	<u>31,727,846</u>	<u>(113,922)</u>	<u>31,613,924</u>	<u>30,308,135</u>	<u>1,305,789</u>
Autism:					
Salaries of teachers	5,625,935	492,079	6,118,014	5,978,002	140,012
Other salaries for instruction	3,354,891	48,394	3,403,285	3,263,475	139,810
General supplies	18,169	-	18,169	10,507	7,662
Total autism	<u>8,998,995</u>	<u>540,473</u>	<u>9,539,468</u>	<u>9,251,984</u>	<u>287,484</u>
Preschool disabilities - full - time:					
Salaries of teachers	1,232,475	289,149	1,521,624	1,491,339	30,285
Other salaries for instruction	1,021,781	(163,761)	858,020	779,367	78,653
Total preschool disabilities - full - time	<u>2,254,256</u>	<u>125,388</u>	<u>2,379,644</u>	<u>2,270,706</u>	<u>108,938</u>
Total special education - instruction	<u>54,763,285</u>	<u>927,149</u>	<u>55,690,434</u>	<u>52,784,652</u>	<u>2,905,782</u>
Bilingual education:					
Salaries of teachers	11,420,895	248,791	11,669,686	11,143,823	525,863
Other salaries for instruction	1,007,794	88,552	1,096,346	1,047,545	48,801
Other purchased services (400-500 series)	2,400	23,372	25,772	22,786	2,986
General supplies	533,365	(495,624)	37,741	23,870	13,871
Computers	327,282	(327,282)	-	-	-
Textbooks	491,524	(490,923)	601	495	106
Total bilingual education	<u>13,783,260</u>	<u>(941,596)</u>	<u>12,841,664</u>	<u>12,250,037</u>	<u>591,627</u>

JERSEY CITY PUBLIC SCHOOLS
Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2020

	<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	\$ 283,528	\$ 67,118	\$ 350,646	\$ 238,584	\$ 112,062
Other purchase services (300-500 series)	47,293	2,362	49,655	31,944	17,711
Supplies and materials	3,346	(500)	2,846	-	2,846
School-sponsored athletics:					
Salaries	1,844,059	-	1,844,059	1,501,914	342,145
Purchased services (300-500 series)	1,293,702	39,628	1,333,330	801,321	532,009
General supplies	296,039	(40,600)	255,439	219,235	36,204
Other objects	33,998	972	34,970	34,970	-
Total other instructional	<u>3,801,965</u>	<u>68,980</u>	<u>3,870,945</u>	<u>2,827,968</u>	<u>1,042,977</u>
Total - instruction	<u>214,125,215</u>	<u>2,998,070</u>	<u>217,123,285</u>	<u>200,153,916</u>	<u>16,969,369</u>
Undistributed expenditures - instruction:					
Tuition to other LEA's within the state - regular	315,708	(35,325)	280,383	43,028	237,355
Tuition to other LEA's within the state - special	1,399,500	(314,875)	1,084,625	800,890	283,735
Tuition to CSSD & regional day schools	2,740,889	(205,198)	2,535,691	2,190,236	345,455
Tuition to private schools for the handicapped-within state	16,905,693	1,717,416	18,623,109	16,083,091	2,540,018
Tuition - state facilities	1,144,660	(112,083)	1,032,577	572,330	460,247
Tuition - other	368,670	(368,670)	-	-	-
Total undistributed expenditures - instruction	<u>22,875,120</u>	<u>681,265</u>	<u>23,556,385</u>	<u>19,689,575</u>	<u>3,866,810</u>
Attendance and social work services:					
Salaries	212,582	18,343	230,925	230,690	235
Family/parent liaison salary	1,236,475	161,044	1,397,519	1,349,413	48,106
Travel	600	(226)	374	-	374
Miscellaneous purchased services	1,500	226	1,726	360	1,366
Supplies and materials	4,915	-	4,915	4,263	652
Total attendance and social work services	<u>1,456,072</u>	<u>179,387</u>	<u>1,635,459</u>	<u>1,584,726</u>	<u>50,733</u>
Health services:					
Salaries	3,913,616	213,269	4,126,885	3,961,848	165,037
Purchased professional and technical services	1,760,195	(409,453)	1,350,742	972,584	378,158
Purchased professional -educational services	301,041	-	301,041	233,820	67,221
Other purchased services (400-500 series)	484,236	(20,933)	463,303	135,592	327,711
Supplies and materials	1,102,819	(972,801)	130,018	112,733	17,285
Total health services	<u>7,561,907</u>	<u>(1,189,918)</u>	<u>6,371,989</u>	<u>5,416,577</u>	<u>955,412</u>
Other support services - students-related services:					
Salaries	1,867,972	406,274	2,274,246	2,274,239	7
Purchased professional - educational services	3,513,626	(598,214)	2,915,412	2,670,068	245,344
Total other support services - students-related services	<u>5,381,598</u>	<u>(191,940)</u>	<u>5,189,658</u>	<u>4,944,307</u>	<u>245,351</u>
Other support services - students-extra services:					
Other salaries for instruction	2,335,370	(118,652)	2,216,718	2,202,166	14,552
Total other support services - students-extra services	<u>2,335,370</u>	<u>(118,652)</u>	<u>2,216,718</u>	<u>2,202,166</u>	<u>14,552</u>
Other support services - students-regular:					
Salaries of other professional staff	6,533,185	355,062	6,888,247	6,388,465	499,782
Other salaries	831,200	19,277	850,477	789,720	60,757
Other purchased services (400-500 series)	2,500	-	2,500	1,637	863
Supplies and materials	64,964	(10,569)	54,395	18,793	35,602
Other objects	250	-	250	85	165
Total other support services - students-regular	<u>7,432,099</u>	<u>363,770</u>	<u>7,795,869</u>	<u>7,198,700</u>	<u>597,169</u>
Other support services - students - special services:					
Salaries of other professional staff	12,182,639	1,155,367	13,338,006	13,336,765	1,241
Purchased professional - educational services	482,375	-	482,375	254,103	228,272
Supplies and materials	1,205,107	(1,110,250)	94,857	90,135	4,722
Total other support services - students-special services	<u>13,870,121</u>	<u>45,492</u>	<u>13,915,613</u>	<u>13,681,003</u>	<u>234,610</u>

JERSEY CITY PUBLIC SCHOOLS
Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2020

	<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	\$ 36,400	\$ 4,085,588	\$ 4,121,988	\$ 4,102,280	\$ 19,708
Salaries of other professional staff	4,750	6,130	10,880	4,845	6,035
Salaries of secretarial and clerical assistants	1,479,807	109,535	1,589,342	1,582,703	6,639
Other salaries	-	1,800	1,800	-	1,800
Other purchased services (400-500 series)	28,000	4,769	32,769	8,781	23,988
Travel	13,649	1,430	15,079	8,548	6,531
Supplies and materials	58,987	(22,294)	36,693	10,061	26,632
Other objects	3,900	-	3,900	3,900	-
Total improvement of instructional services	<u>1,625,493</u>	<u>4,186,958</u>	<u>5,812,451</u>	<u>5,721,118</u>	<u>91,333</u>
Educational media services/school library:					
Salaries	2,914,290	180,955	3,095,245	2,775,284	319,961
Other salaries for instruction	82,550	44,402	126,952	126,952	-
Purchased professional - technical services	59,109	(10,361)	48,748	48,748	-
Purchased Technical services	620,776	(1,029)	619,747	617,530	2,217
Other purchased services (400-500 series)	511,469	(89,106)	422,363	322,129	100,234
Supplies and materials	83,660	(2,057)	81,603	64,486	17,117
Computers	21,586	(1,396)	20,190	7,236	12,954
Other objects	200	-	200	198	2
Total educational media services/school library	<u>4,293,640</u>	<u>213,374</u>	<u>4,507,014</u>	<u>4,054,529</u>	<u>452,485</u>
Instruction staff training services:					
Other purchased professional services - educational	59,670	(17,961)	41,709	9,209	32,500
Other purchased services (400-500 series)	1,940	121,152	123,092	122,271	821
Travel	-	700	700	115	585
Supplies and materials	6,001	(1,500)	4,501	4,189	312
Total instruction staff training services	<u>67,611</u>	<u>102,391</u>	<u>170,002</u>	<u>135,784</u>	<u>34,218</u>
Support services - general administration:					
Salaries	2,761,839	313,085	3,074,924	3,072,250	2,674
Salaries of secretarial and clerical assistants	439,311	205,420	644,731	639,372	5,359
Legal salaries	434,115	(210,089)	224,026	214,758	9,268
Legal services	1,070,343	(53,450)	1,016,893	697,458	319,435
Audit Fees	492,856	-	492,856	245,771	247,085
Other purchased professional services	136,818	-	136,818	36,289	100,529
Purchased Technical services	2,666	-	2,666	-	2,666
Other purchased services (400-500 series)	45,762	(19,252)	26,510	17,242	9,268
Communications/telephone	1,059,745	61,474	1,121,219	1,003,437	117,782
Board of education other purchased services	13,430	5,000	18,430	2,418	16,012
Travel	19,176	(6,184)	12,992	504	12,488
Miscellaneous purchased services	2,908,563	(17,203)	2,891,360	2,486,421	404,939
Supplies and materials	159,738	(52,755)	106,983	55,558	51,425
Computers	21,889	32,625	54,514	39,149	15,365
Judgments against the school district	202,280	75,250	277,530	92,530	185,000
Miscellaneous expenditures	209,704	(27,671)	182,033	95,448	86,585
Board of education membership dues and fees	29,293	12,000	41,293	38,235	3,058
Total support services - general administration	<u>10,007,528</u>	<u>318,250</u>	<u>10,325,778</u>	<u>8,736,840</u>	<u>1,588,938</u>
Support services - school administration:					
Salaries of principals/assistant principals	11,024,982	80,837	11,105,819	10,337,044	768,775
Salaries of secretarial and clerical assistants	4,343,725	1,394,717	5,738,442	5,370,092	368,350
Other salaries	82,743	1,766	84,509	31,600	52,909
Other professional and technical services	300	(300)	-	-	-
Other purchased services (400-500 series)	585,470	(52,107)	533,363	294,876	238,487
Travel	820	2,204	3,024	647	2,377
Supplies and materials	251,566	(27,948)	223,618	178,579	45,039
Computers	35,324	304	35,628	25,251	10,377
Other objects	12,050	(557)	11,493	6,561	4,932
Total support services - school administration	<u>16,336,980</u>	<u>1,398,916</u>	<u>17,735,896</u>	<u>16,244,650</u>	<u>1,491,246</u>

JERSEY CITY PUBLIC SCHOOLS
Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2020

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Central services:					
Salaries	\$ 3,254,340	\$ 1,033,579	\$ 4,287,919	\$ 4,283,969	\$ 3,950
Purchased professional services	291,218	151,450	442,668	167,511	275,157
Computers	28,000	-	28,000	4,246	23,754
Miscellaneous purchased services	14,000	-	14,000	1,065	12,935
Miscellaneous purchased services (300-500 series)	1,079,558	(100,000)	979,558	537,140	442,418
Supplies and materials	680,424	(135,117)	545,307	241,355	303,952
Travel	51,000	-	51,000	8,659	42,341
Other objects	37,381	-	37,381	16,569	20,812
Total central services:	<u>5,435,921</u>	<u>949,912</u>	<u>6,385,833</u>	<u>5,260,514</u>	<u>1,125,319</u>
Administrative Information Technology:					
Salaries	1,390,427	372,987	1,763,414	1,752,850	10,564
Purchased profession services	36,386	-	36,386	32,672	3,714
Purchased technical services	1,344,715	283,573	1,628,288	1,257,662	370,626
Other purchased services (400-500 series)	12,010	-	12,010	11,974	36
Miscellaneous purchased services	27,947	-	27,947	27,588	359
Supplies and materials	28,324	(16,573)	11,751	9,265	2,486
Computers	5,754	11,389	17,143	14,836	2,307
Total administrative information technology:	<u>2,845,563</u>	<u>651,376</u>	<u>3,496,939</u>	<u>3,106,847</u>	<u>390,092</u>
Required maintenance for school facilities:					
Salaries	2,825,329	1,728,155	4,553,484	4,549,654	3,830
Cleaning, repair and maintenance services	11,288,589	(5,616,912)	5,671,677	2,860,273	2,811,404
Lead testing of drinking water	1,658,238	(979,000)	679,238	45,743	633,495
General supplies	866,903	-	866,903	618,568	248,335
Computers	20,000	-	20,000	-	20,000
Other objects	10,000	-	10,000	-	10,000
Total required maintenance for school facilities	<u>16,669,059</u>	<u>(4,867,757)</u>	<u>11,801,302</u>	<u>8,074,238</u>	<u>3,727,064</u>
Other operating and maintenance of plant services:					
Salaries	9,351,112	6,617,775	15,968,887	15,937,272	31,615
Purchased professional and technical services	507,905	152,000	659,905	260,685	399,220
Cleaning, repair and maintenance services	757,520	5,454	762,974	313,866	449,108
Other purchased property	1,176,258	720,000	1,896,258	954,828	941,430
Insurance	2,285,161	-	2,285,161	2,082,222	202,939
Travel	50,000	-	50,000	-	50,000
Miscellaneous purchased services	587,670	(406,000)	181,670	107,058	74,612
Warehouse supplies	901,966	335,000	1,236,966	690,227	546,739
Natural gas	872,109	(75,000)	797,109	508,317	288,792
Electricity	3,640,010	381,966	4,021,976	3,164,585	857,391
Oil	903,395	(50,000)	853,395	635,635	217,760
Total other operating and maintenance of plant services:	<u>21,033,106</u>	<u>8,084,795</u>	<u>29,117,901</u>	<u>25,058,273</u>	<u>4,059,628</u>
Care and upkeep of grounds:					
Salaries	446,664	23,543	470,207	468,279	1,928
Total care and upkeep of grounds	<u>446,664</u>	<u>23,543</u>	<u>470,207</u>	<u>468,279</u>	<u>1,928</u>
Security:					
Salaries	6,627,054	2,009,972	8,637,026	7,974,901	662,125
Cleaning, repair and maintenance services	117,758	-	117,758	100,565	17,193
General supplies	127,272	(7,594)	119,678	65,651	54,027
Computers-Instructional	-	3,594	3,594	-	3,594
Total security	<u>6,872,084</u>	<u>2,005,972</u>	<u>8,878,056</u>	<u>8,141,117</u>	<u>736,939</u>

JERSEY CITY PUBLIC SCHOOLS
Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2020

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Student transportation services:					
Salaries of non-instruction aides	\$ -	\$ 17,885	\$ 17,885	\$ 10,820	\$ 7,065
Salaries for pupil transportation - (between home and school) - regular	1,256,915	669,086	1,926,001	1,906,814	19,187
Salaries for pupil transportation - (between home and school) - special	84,537	25,715	110,252	107,329	2,923
Salaries for pupil transportation - (other than bet. home & school)	394,768	296,052	690,820	679,297	11,523
Purchased professional - technical services	15,550	-	15,550	12,475	3,075
Cleaning, repair and maintenance services	468,015	(52,168)	415,847	275,540	140,307
General supplies	132,294	(65,000)	67,294	33,522	33,772
Contracted services - aid in lieu of payments - nonpublic schools	764,167	-	764,167	464,526	299,641
Contracted services - (between home and school) - vendors	925,020	-	925,020	917,000	8,020
Contracted services - (other than between home and school) - vendors	379,861	113,196	493,057	260,784	232,273
Contracted services - (special education students) - vendors	14,873,087	-	14,873,087	10,591,824	4,281,263
Contracted services - (Special education students) - joint agreement	1,121,302	-	1,121,302	977,981	143,321
Travel	2,000	-	2,000	-	2,000
Miscellaneous purchased services - transportation	24,797	-	24,797	16,000	8,797
Computers	7,000	-	7,000	6,887	113
Miscellaneous purchased services	3,750	-	3,750	797	2,953
Total student transportation services	20,548,063	909,766	21,457,829	16,261,596	5,196,233
Allocated employee benefits:					
Regular programs - instruction:					
Unused vacation payment to terminated/retired staff	74,880	(64,796)	10,084	4,435	5,649
Social Security contribution	706,644	(240,859)	465,785	358,314	107,471
Other retirement contributions	526,312	-	526,312	526,312	-
Health benefits	747,561	(56,181)	691,380	691,164	216
Tuition reimbursement	480,000	-	480,000	471,823	8,177
Unused sick payment to terminated/retired staff	500,456	(25,480)	474,976	471,801	3,175
Total regular programs - instruction	3,035,853	(387,316)	2,648,537	2,523,849	124,688
Special programs - instruction:					
Unused vacation payment to terminated/retired staff	33,984	(14,313)	19,671	19,668	3
Social Security contribution	124,179	39,071	163,250	104,204	59,046
Other retirement contributions	1,519,766	-	1,519,766	1,519,766	-
Health benefits	857,980	338,918	1,196,898	1,094,919	101,979
Unused sick payment to terminated/retired staff	121,502	133,108	254,610	254,029	581
Total special programs - instruction	2,657,411	496,784	3,154,195	2,992,586	161,609
Other instructional programs - instruction:					
Unused vacation payment to terminated/retired staff	5,760	8,639	14,399	14,399	-
Social Security contribution	155,585	32,100	187,685	66,993	120,692
Other retirement contributions	116,324	-	116,324	98,819	17,505
Health benefits	77,113	(77,113)	-	-	-
Unused sick payment to terminated/retired staff	57,599	10,658	68,257	68,216	41
Total other instructional programs - instruction	412,381	(25,716)	386,665	248,427	138,238
Attendance and social work services:					
Social Security contribution	9,786	2,475	12,261	12,261	-
Other retirement contributions	188,650	-	188,650	188,650	-
Health benefits	28,484	9,493	37,977	37,976	1
Total attendance and social work services	235,560	3,328	238,888	238,887	1
Health services:					
Social Security contribution	14,850	(4,324)	10,526	10,523	3
Other retirement contributions	25,364	-	25,364	25,364	-
Health benefits	79,631	93	79,724	79,724	-
Unused sick payment to terminated/retired staff	2,304	73,035	75,339	75,339	-
Total health services	126,181	64,772	190,953	190,950	3

JERSEY CITY PUBLIC SCHOOLS
Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2020

	<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	\$ (30,035)	\$ 20,940	\$ 20,940	\$ -
Social Security contribution	274,012	25,020	299,032	297,373	1,659
Other retirement contributions	638,758	-	638,758	638,758	-
Health benefits	950,171	94,980	1,045,151	1,045,150	1
Tuition reimbursement	-	14,196	14,196	14,195	1
Unused sick payment to terminated/retired staff	8,640	(7,040)	1,600	1,600	-
Total central services	1,922,556	97,121	2,019,677	2,018,016	1,661
Administrative information technology:					
Unused vacation payment to terminated/retired staff	11,520	(11,520)	-	-	-
Social Security contribution	111,074	19,134	130,208	129,981	227
Other retirement contributions	241,073	-	241,073	241,073	-
Health benefits	281,006	178,235	459,241	459,239	2
Total administrative information technology	646,977	183,545	830,522	830,293	229
Other support student related services:					
Unused vacation payment to terminated/retired staff	-	5,200	5,200	5,199	1
Social Security contribution	7,129	(1,065)	6,064	6,057	7
Health benefits	468,297	214,882	683,179	683,159	20
Unused sick payment to terminated/retired staff	5,184	(4,742)	442	441	1
Total other support student related services	480,610	214,275	694,885	694,856	29
Other support services - extraordinary services:					
Unused vacation payment to terminated/retired staff	8,640	(8,640)	-	-	-
Social Security contribution	179,317	(10,812)	168,505	168,502	3
Other retirement contributions	308,468	-	308,468	308,468	-
Health benefits	876,752	154,623	1,031,375	1,031,372	3
Unused sick payment to terminated/retired staff	23,040	(21,914)	1,126	1,125	1
Total other support services - extraordinary services	1,396,217	113,257	1,509,474	1,509,467	7
Other support students - regular:					
Social Security contribution	2,498	(1,139)	1,359	1,358	1
Health benefits	26,159	21,391	47,550	47,548	2
Unused sick payment to terminated/retired staff	65,198	(34,891)	30,307	30,306	1
Total other support students - regular	93,855	(14,639)	79,216	79,212	4
Other support students - special:					
Social Security contribution	14,547	12,974	27,521	27,486	35
Health benefits	2,094,800	841,479	2,936,279	2,936,253	26
Unused sick payment to terminated/retired staff	11,520	33,530	45,050	45,050	-
Total other support students - special	2,120,867	887,983	3,008,850	3,008,789	61
Improvement of instruction services:					
Unused vacation payment to terminated/retired staff	60,793	(31,843)	28,950	28,950	-
Social Security contribution	125,575	(1,125)	124,450	124,442	8
Other retirement contributions	214,388	-	214,388	214,388	-
Health benefits	963,174	173,544	1,136,718	1,136,712	6
Tuition reimbursement	15,000	6,572	21,572	21,572	-
Unused sick payment to terminated/retired staff	96,534	(22,641)	73,893	73,893	-
Total improvement of instruction services	1,475,464	124,507	1,599,971	1,599,957	14
Educational media services/school library:					
Unused vacation payment to terminated/retired staff	5,760	(360)	5,400	5,400	-
Social Security contribution	552	8,191	8,743	8,623	120
Other retirement contributions	30,788	-	30,788	30,788	-
Health benefits	8,273	2,839	11,112	11,112	-
Unused sick payment to terminated/retired staff	6,336	10,751	17,087	17,087	-
Total educational media services/school library:	51,709	21,421	73,130	73,010	120
Support services - general administration:					
Unused vacation payment to terminated/retired staff	34,559	32,478	67,037	67,037	-
Social Security contribution	145,567	20,177	165,744	165,170	574
Other retirement contributions	330,042	-	330,042	330,042	-
Health benefits	570,386	325,626	896,012	895,944	68
Tuition reimbursement	10,000	(10,000)	-	-	-
Unused sick payment to terminated/retired staff	61,399	(35,695)	25,704	25,704	-
Total support services - general administration	1,151,953	332,586	1,484,539	1,483,897	642

JERSEY CITY PUBLIC SCHOOLS
Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2020

	<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	\$ (70,192)	\$ 16,207	\$ 16,207	\$ -
Social Security contribution	19,235	(1,369)	17,866	17,860	6
Other retirement contributions	896,184	-	896,184	896,184	-
Health benefits	51,187	11,348	62,535	62,533	2
Tuition reimbursement	5,000	3,318	8,318	8,318	-
Unused sick payment to terminated/retired staff	47,159	125,444	172,603	172,602	1
Total support services - school administration	<u>1,105,164</u>	<u>68,549</u>	<u>1,173,713</u>	<u>1,173,704</u>	<u>9</u>
Required maintenance for school facilities:					
Social Security contribution	264,375	61,874	326,249	326,018	231
Health benefits	938,349	331,745	1,270,094	1,270,092	2
Total required maintenance for school facilities	<u>1,806,331</u>	<u>(209,988)</u>	<u>1,596,343</u>	<u>1,596,110</u>	<u>233</u>
Other operating and maintenance of plant services:					
Unused vacation payment to terminated/retired staff	57,599	94,745	152,344	152,344	-
Social Security contribution	813,199	434,785	1,247,984	1,229,616	18,368
Other retirement contributions	2,307,778	-	2,307,778	2,307,778	-
Health benefits	5,276,913	714,483	5,991,396	5,988,387	3,009
Other Employee Benefits	132,190	-	132,190	83,503	48,687
Unused sick payment to terminated/retired staff	51,839	(18,310)	33,529	33,529	-
Total other operating and maintenance of plant services	<u>8,639,518</u>	<u>1,225,703</u>	<u>9,865,221</u>	<u>9,795,157</u>	<u>70,064</u>
Care and upkeep of grounds:					
Social Security contribution	34,170	62	34,232	34,226	6
Other retirement contributions	69,352	-	69,352	69,352	-
Health benefits	162,160	49,207	211,367	211,210	157
Unused sick payment to terminated/retired staff	2,880	(2,880)	-	-	-
Total care and upkeep of grounds	<u>268,562</u>	<u>46,389</u>	<u>314,951</u>	<u>314,788</u>	<u>163</u>
Security:					
Unused vacation payment to terminated/retired staff	28,800	(11,137)	17,663	17,663	-
Social Security contribution	146,335	(36,908)	109,427	109,268	159
Other retirement contributions	1,021,267	-	1,021,267	1,021,267	-
Health benefits	197,603	163,610	361,213	359,791	1,422
Other Employee Benefits	114,473	-	114,473	52,390	62,083
Unused sick payment to terminated/retired staff	17,280	9,372	26,652	26,652	-
Total security	<u>1,525,758</u>	<u>124,937</u>	<u>1,650,695</u>	<u>1,587,031</u>	<u>63,664</u>
Student transportation services:					
Unused vacation payment to terminated/retired staff	8,640	3,411	12,051	12,051	-
Social Security contribution	150,180	56,727	206,907	206,574	333
Other retirement contributions	273,373	-	273,373	273,373	-
Health benefits	514,107	211,264	725,371	725,368	3
Other Employee Benefits	15,809	(756)	15,053	5,689	9,364
Unused sick payment to terminated/retired staff	2,880	9,958	12,838	12,838	-
Total student transportation services	<u>964,989</u>	<u>280,604</u>	<u>1,245,593</u>	<u>1,235,893</u>	<u>9,700</u>
Unallocated employee benefits:					
Group insurance	150,000	(100,000)	50,000	17,552	32,448
Social Security contribution	2,729,450	894,471	3,623,921	2,932,294	691,627
TPAF contribution - ERIP	3,616,399	509,194	4,125,593	2,199,304	1,926,289
Other retirement contributions	2,281,756	(1,201,928)	1,079,828	1,079,828	-
Workers' compensation	80,035	4,398,037	4,478,072	3,218,989	1,259,083
Unemployment compensation	9,154,600	(7,128,400)	2,026,200	2,026,200	-
Health benefits	55,055,740	8,064,972	63,120,712	62,404,214	716,498
Total unallocated employee benefits	<u>73,067,980</u>	<u>5,436,346</u>	<u>78,504,326</u>	<u>73,878,381</u>	<u>4,625,945</u>

JERSEY CITY PUBLIC SCHOOLS
Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2020

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
On-Behalf TPAF contributions (Non budgeted)					
Pension	\$ -	\$ -	\$ -	\$ 51,679,943	\$ (51,679,943)
Post retirement medical	-	-	-	19,172,314	(19,172,314)
Long term disability insurance	-	-	-	25,984	(25,984)
Reimbursed TPAF Social Security contributions (non budgeted)	-	-	-	17,829,318	(17,829,318)
Total on-behalf contributions	-	-	-	88,707,559	(88,707,559)
Total undistributed expenditures	270,279,895	22,831,348	293,111,243	351,761,658	(58,650,415)
Total current	484,405,110	25,829,418	510,234,528	551,915,574	(41,681,046)
Capital outlay:					
Equipment:					
Grades 1 - 5	21,714	100,190	121,904	81,970	39,934
Grades 6 - 8	3,000	17,540	20,540	-	20,540
Grades 9 - 12	27,594	8,846	36,440	16,102	20,338
Undistributed expenditures:					
Instruction	50	-	50	-	50
Support services - students - regular	21,306	-	21,306	10,740	10,566
General administration	57,575	-	57,575	45,083	12,492
School administration	67,805	(3,928)	63,877	56,927	6,950
Operation and maintenance of plant services	125,000	149,775	274,775	100,131	174,644
Student transportation - school bus regular	126,659	212,168	338,827	338,826	1
Total equipment	450,703	484,591	935,294	649,779	285,515
Facilities acquisition and construction services:					
Architect/engineering services	207,009	(50,000)	157,009	-	157,009
Construction services	1,800,000	1,050,000	2,850,000	-	2,850,000
Total facilities acquisition and construction services	2,007,009	1,000,000	3,007,009	-	3,007,009
Total capital outlay	2,457,712	1,484,591	3,942,303	649,779	3,292,524
Special schools:					
Summer school - instruction:					
Salaries of teachers	477,240	(4,650)	472,590	431,212	41,378
General supplies	2,165	-	2,165	803	1,362
Total summer school - instruction	479,405	(4,650)	474,755	432,015	42,740
Summer school - support services:					
Salaries	64,240	(1,327)	62,913	62,913	-
Personal services - employee benefits	41,432	(23)	41,409	36,520	4,889
Total summer school - support services	105,672	4,650	110,322	105,433	4,889
Evening school for the foreign born - local - instruction:					
Salaries of teachers	210,000	-	210,000	113,918	96,082
General supplies	4,264	-	4,264	-	4,264
Total evening school for the foreign born - local - instruction:	214,264	-	214,264	113,918	100,346
Evening school for the foreign born - local - support services					
Salaries of secretarial and clerical assistants	12,000	-	12,000	11,302	698
Personal services - employee benefits	16,983	-	16,983	4,542	12,441
Total evening school for the foreign born - local - support services	28,983	-	28,983	15,844	13,139
Total special schools	828,324	-	828,324	667,210	161,114
Charter schools	71,761,094	5,361,230	77,122,324	73,193,514	3,928,810
Total expenditures	559,452,240	32,675,239	592,127,479	626,426,077	(34,298,598)
Excess (deficiency) of revenues over (under) expenditures	(36,310,317)	(1,982,606)	(38,292,923)	16,157,685	54,450,608

JERSEY CITY PUBLIC SCHOOLS
Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2020

	<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	\$ 266,950,459	\$ 18,265,191	\$ 285,215,650	\$ 271,786,291	\$ 13,429,359
Transfers in - contribution to school based budget-special revenue fund	10,929,982	-	10,929,982	10,286,716	643,266
Transfers out - local contribution to special revenue fund preschool education aid - inclusion	(615,846)	(1,017,394)	(1,633,240)	(1,633,240)	-
Transfers out - contribution to school based budget	<u>(266,950,459)</u>	<u>(18,265,191)</u>	<u>(285,215,650)</u>	<u>(271,786,291)</u>	<u>(13,429,359)</u>
Total other financing sources (uses)	<u>10,314,136</u>	<u>(1,017,394)</u>	<u>9,296,742</u>	<u>8,653,476</u>	<u>643,266</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(25,996,181)	(3,000,000)	(28,996,181)	24,811,161	55,093,874
Fund balances, July 1	<u>25,996,181</u>	<u>3,000,000</u>	<u>28,996,181</u>	<u>52,250,675</u>	<u>(23,254,494)</u>
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 77,061,836</u>	<u>\$ 31,839,380</u>
Recapitulation:					
Restricted fund balance:					
Excess Surplus - designated for subsequent year's expenditures				\$ 13,761,343	
Excess surplus				15,952,495	
Capital reserve				608	
Assigned fund balance:					
Year-end encumbrances				22,148,458	
Designated for subsequent year's expenditures				12,716,328	
Unassigned fund balance				<u>12,482,604</u>	
				77,061,836	
Reconciliation to Government Funds (GAAP)					
Last state aid payment not recognized on GAAP basis				<u>(37,747,091)</u>	
Fund Balance per governmental funds (GAAP)				<u>\$ 39,314,745</u>	

JERSEY CITY PUBLIC SCHOOLS
Combining Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2020

	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	\$ 136,504,704	\$ -	\$ 136,504,704	\$ -	\$ -	\$ -
Local payroll taxes	-	-	-	30,692,633	-	30,692,633
Tuition	71,499	-	71,499	-	-	-
Interest earned	-	-	-	-	-	-
Miscellaneous	4,126,437	-	4,126,437	-	-	-
Total - local sources	140,702,640	-	140,702,640	30,692,633	-	30,692,633
Federal sources:						
Special Education Medicare Reimbursement Initiative	941,945	-	941,945	-	-	-
Total - federal sources	941,945	-	941,945	-	-	-
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	73,520,213	-	73,520,213	-	-	-
Extraordinary aid	1,785,679	-	1,785,679	-	-	-
On-Behalf TPAF contribution (Non budgeted)						
Pension	-	-	-	-	-	-
Post-retirement medical	-	-	-	-	-	-
Long-term disability insurance	-	-	-	-	-	-
Reimbursed TPAF Social Security contributions (Non budgeted)	-	-	-	-	-	-
Total - state sources	381,497,338	-	381,497,338	-	-	-
Total revenues	523,141,923	-	523,141,923	30,692,633	-	30,692,633
EXPENDITURES						
Current:						
Regular programs - instruction:						
Salaries of teachers:						
Preschool/kindergarten	27,250	8,018,915	8,046,165	80,480	413,114	493,594
Grades 1-5	3,359,839	56,634,142	59,993,981	1,596,391	710,956	2,307,347
Grades 6-8	1,846,908	23,255,231	25,102,139	(947,482)	(189,120)	(1,136,602)
Grades 9-12	2,796,843	29,568,881	32,365,724	(215,839)	1,878,180	1,662,341
Total regular programs - instruction	8,030,840	117,477,169	125,508,009	513,550	2,813,130	3,326,680
Regular programs - home instruction:						
Salaries of teachers	735,078	-	735,078	-	-	-
Other purchased services (400-500 series)	336,923	-	336,923	(995)	-	(995)
General supplies	-	-	-	996	-	996
Total regular programs - home instruction	1,072,001	-	1,072,001	1	-	1
Regular programs - undistributed instruction:						
Other salaries for instruction	1,394,050	3,138,968	4,533,018	988,674	218,782	1,207,456
Purchased professional - educational services	2,067,932	177,700	2,245,632	(1,985,927)	(3,636)	(1,989,563)
Other purchased services (400-500 series)	736,784	1,117,505	1,854,289	759,360	119,591	878,951
Travel	1,055	5,000	6,055	133	9,021	9,154
General supplies	770,595	3,561,005	4,331,600	(157,000)	(684,356)	(841,356)
Computers - instructional	58,285	362,243	420,528	73,723	449,990	523,713
Textbooks	1,164,798	182,914	1,347,712	(228,521)	(52,679)	(281,200)
Other objects	126,070	297,759	423,829	26,764	81,109	107,873
Miscellaneous expenditures	500	33,532	34,032	-	1,828	1,828
Total regular programs - undistributed instruction	6,320,069	8,876,626	15,196,695	(522,794)	139,650	(383,144)
Total regular programs	15,422,910	126,353,795	141,776,705	(9,243)	2,952,780	2,943,537
Special education:						
Cognitive - mild:						
Salaries of teachers	3,800	492,395	496,195	4,320	47,405	51,725
Other salaries for instruction	250	224,726	224,976	(250)	(66,049)	(66,299)
General supplies	-	11,301	11,301	-	(1,200)	(1,200)
Total cognitive - mild	4,050	728,422	732,472	4,070	(19,844)	(15,774)
Cognitive - moderate:						
Salaries of teachers	-	752,040	752,040	9,840	18,627	28,467
Other salaries for instruction	250	379,038	379,288	(250)	(85,573)	(85,823)
General supplies	-	3,050	3,050	-	-	-
Other objects	-	1,100	1,100	-	-	-
Total cognitive - moderate	250	1,135,228	1,135,478	9,590	(66,946)	(57,356)

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
\$ 136,504,704	\$ -	\$ 136,504,704	\$ 136,504,704	\$ -	\$ 136,504,704
30,692,633	-	30,692,633	30,692,633	-	30,692,633
71,499	-	71,499	94,563	-	94,563
-	-	-	737,600	-	737,600
4,126,437	-	4,126,437	1,415,684	-	1,415,684
171,395,273	-	171,395,273	169,445,184	-	169,445,184
941,945	-	941,945	1,032,378	-	1,032,378
941,945	-	941,945	1,032,378	-	1,032,378
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
73,520,213	-	73,520,213	73,520,213	-	73,520,213
1,785,679	-	1,785,679	3,686,982	-	3,686,982
-	-	-	51,679,943	-	51,679,943
-	-	-	19,172,314	-	19,172,314
-	-	-	25,984	-	25,984
-	-	-	17,829,318	-	17,829,318
381,497,338	-	381,497,338	472,106,200	-	472,106,200
553,834,556	-	553,834,556	642,583,762	-	642,583,762
107,730	8,432,029	8,539,759	63,873	7,651,134	7,715,007
4,956,230	57,345,098	62,301,328	3,426,578	54,171,557	57,598,135
899,426	23,066,111	23,965,537	372,306	21,563,537	21,935,843
2,581,004	31,447,061	34,028,065	2,304,757	30,852,255	33,157,012
8,544,390	120,290,299	128,834,689	6,167,514	114,238,483	120,405,997
735,078	-	735,078	252,599	-	252,599
335,928	-	335,928	90,358	-	90,358
996	-	996	996	-	996
1,072,002	-	1,072,002	343,953	-	343,953
2,382,724	3,357,750	5,740,474	2,116,805	3,094,474	5,211,279
82,005	174,064	256,069	17,035	157,032	174,067
1,496,144	1,237,096	2,733,240	868,070	818,808	1,686,878
1,188	14,021	15,209	-	2,466	2,466
613,595	2,876,649	3,490,244	376,379	2,273,994	2,650,373
132,008	812,233	944,241	17,147	482,362	499,509
936,277	130,235	1,066,512	910,152	84,105	994,257
152,834	378,868	531,702	139,717	180,809	320,526
500	35,360	35,860	-	1,954	1,954
5,797,275	9,016,276	14,813,551	4,445,305	7,096,004	11,541,309
15,413,667	129,306,575	144,720,242	10,956,772	121,334,487	132,291,259
8,120	539,800	547,920	2,866	535,956	538,822
-	158,677	158,677	-	134,364	134,364
-	10,101	10,101	-	7,766	7,766
8,120	708,578	716,698	2,866	678,086	680,952
9,840	770,667	780,507	3,448	657,703	661,151
-	293,465	293,465	-	293,019	293,019
-	3,050	3,050	-	2,304	2,304
-	1,100	1,100	-	-	-
9,840	1,068,282	1,078,122	3,448	953,026	956,474

JERSEY CITY PUBLIC SCHOOLS
Combining Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2020

	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	\$ 25,300	\$ 4,595,895	\$ 4,621,195	\$ 60,666	\$ 200,761	\$ 261,427
Other salaries for instruction	1,250	2,701,582	2,702,832	(1,000)	(23,698)	(24,698)
Other purchased services (400-500 series)	-	1,000	1,000	-	-	-
General supplies	-	22,239	22,239	-	(354)	(354)
Computers	-	2,802	2,802	-	-	-
Total learning/language disabilities	26,550	7,323,518	7,350,068	59,666	176,709	236,375
Auditory impairments:						
Salaries of teachers	250	169,810	170,060	2,280	-	2,280
Total Auditory Impairments	250	169,810	170,060	2,280	-	2,280
Behavioral disabilities:						
Salaries of teachers	475,990	1,083,430	1,559,420	6,980	258,566	265,546
Other salaries for instruction	500	641,315	641,815	(250)	30,881	30,631
General supplies	-	4,345	4,345	-	(357)	(357)
Total behavioral disabilities	476,490	1,729,090	2,205,580	6,730	289,090	295,820
Multiple disabilities:						
Salaries of teachers	250	187,280	187,530	-	(86,135)	(86,135)
General supplies	-	1,000	1,000	-	-	-
Total multiple disabilities	250	188,280	188,530	-	(86,135)	(86,135)
Resource room/resource center:						
Salaries of teachers	836,244	29,393,370	30,229,614	180,826	(427,940)	(247,114)
Other salaries for instruction	1,975	840,104	842,079	11,502	122,190	133,692
Other purchased services (400-500 series)	635,246	-	635,246	-	-	-
General supplies	-	20,907	20,907	-	(500)	(500)
Total resource room/resource center	1,473,465	30,254,381	31,727,846	192,328	(306,250)	(113,922)
Autism:						
Salaries of teachers	27,570	5,598,365	5,625,935	274,814	217,265	492,079
Other salaries for instruction	13,620	3,341,271	3,354,891	140,480	(92,086)	48,394
General supplies	-	18,169	18,169	-	-	-
Total autism	41,190	8,957,805	8,998,995	415,294	125,179	540,473
Preschool disabilities - full - time:						
Salaries of teachers	1,232,475	-	1,232,475	289,149	-	289,149
Other salaries for instruction	1,021,781	-	1,021,781	(163,761)	-	(163,761)
Total preschool disabilities - full - time	2,254,256	-	2,254,256	125,388	-	125,388
Total special education - instruction	4,276,751	50,486,534	54,763,285	815,346	111,803	927,149
Bilingual education:						
Salaries of teachers	236,500	11,184,395	11,420,895	(105,467)	354,258	248,791
Other salaries for instruction	86,456	921,338	1,007,794	282,852	(194,300)	88,552
Other purchased services (400-500 series)	-	2,400	2,400	23,372	-	23,372
General supplies	490,923	42,442	533,365	(490,923)	(4,701)	(495,624)
Computers	327,282	-	327,282	(327,282)	-	(327,282)
Textbooks	490,923	601	491,524	(490,923)	-	(490,923)
Other objects	-	-	-	11,518	-	11,518
Total bilingual education	1,632,084	12,151,176	13,783,260	(1,096,853)	155,257	(941,596)
Other instructional:						
School-sponsored cocurricular activities:						
Salaries	74,628	208,900	283,528	50,586	16,532	67,118
Other purchase services (300-500 series)	44,293	3,000	47,293	4,395	(2,033)	2,362
Supplies and materials	2,346	1,000	3,346	-	(500)	(500)
School-sponsored athletics:						
Salaries	1,844,059	-	1,844,059	-	-	-
Purchased services (300-500 series)	1,293,702	-	1,293,702	39,628	-	39,628
General supplies	296,039	-	296,039	(40,600)	-	(40,600)
Other objects	33,998	-	33,998	972	-	972
Total other instructional	3,589,065	212,900	3,801,965	54,981	13,999	68,980
Total - instruction	24,920,810	189,204,405	214,125,215	(235,769)	3,233,839	2,998,070
Undistributed expenditures - instruction:						
Tuition to other LEA's within the state - regular	315,708	-	315,708	(35,325)	-	(35,325)
Tuition to other LEA's within the state - special	1,399,500	-	1,399,500	(314,875)	-	(314,875)
Tuition to CSSD & regional day schools	2,740,889	-	2,740,889	(205,198)	-	(205,198)
Tuition to private schools for the handicapped-within state	16,905,693	-	16,905,693	1,717,416	-	1,717,416
Tuition - state facilities	1,144,660	-	1,144,660	(112,083)	-	(112,083)
Tuition - other	368,670	-	368,670	(368,670)	-	(368,670)
Total undistributed expenditures - instruction	22,875,120	-	22,875,120	681,265	-	681,265

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
\$ 85,966	\$ 4,796,656	\$ 4,882,622	\$ 41,452	\$ 4,483,086	\$ 4,524,538
250	2,677,884	2,678,134	250	2,361,250	2,361,500
-	1,000	1,000	-	1,000	1,000
-	21,885	21,885	-	16,676	16,676
-	2,802	2,802	-	-	-
86,216	7,500,227	7,586,443	41,702	6,862,012	6,903,714
2,530	169,810	172,340	196	169,810	170,006
2,530	169,810	172,340	196	169,810	170,006
482,970	1,341,996	1,824,966	480,834	1,207,217	1,688,051
250	672,196	672,446	-	488,432	488,432
-	3,988	3,988	-	2,799	2,799
483,220	2,018,180	2,501,400	480,834	1,698,448	2,179,282
250	101,145	101,395	84	62,315	62,399
-	1,000	1,000	-	1,000	1,000
250	102,145	102,395	84	63,315	63,399
1,017,070	28,965,430	29,982,500	578,562	28,197,863	28,776,425
13,477	962,294	975,771	11,189	891,999	903,188
635,246	-	635,246	616,756	-	616,756
-	20,407	20,407	-	11,766	11,766
1,665,793	29,948,131	31,613,924	1,206,507	29,101,628	30,308,135
302,384	5,815,630	6,118,014	268,162	5,709,840	5,978,002
154,100	3,249,185	3,403,285	123,502	3,139,973	3,263,475
-	18,169	18,169	-	10,507	10,507
456,484	9,082,984	9,539,468	391,664	8,860,320	9,251,984
1,521,624	-	1,521,624	1,491,339	-	1,491,339
858,020	-	858,020	779,367	-	779,367
2,379,644	-	2,379,644	2,270,706	-	2,270,706
5,092,097	50,598,337	55,690,434	4,398,007	48,386,645	52,784,652
131,033	11,538,653	11,669,686	72,880	11,070,943	11,143,823
369,308	727,038	1,096,346	343,667	703,878	1,047,545
23,372	2,400	25,772	21,519	1,267	22,786
-	37,741	37,741	-	23,870	23,870
-	-	-	-	-	-
-	601	601	-	495	495
11,518	-	11,518	11,518	-	11,518
535,231	12,306,433	12,841,664	449,584	11,800,453	12,250,037
125,214	225,432	350,646	79,709	158,875	238,584
48,688	967	49,655	31,944	-	31,944
2,346	500	2,846	-	-	-
1,844,059	-	1,844,059	1,501,914	-	1,501,914
1,333,330	-	1,333,330	801,321	-	801,321
255,439	-	255,439	219,235	-	219,235
34,970	-	34,970	34,970	-	34,970
3,644,046	226,899	3,870,945	2,669,093	158,875	2,827,968
24,685,041	192,438,244	217,123,285	18,473,456	181,680,460	200,153,916
280,383	-	280,383	43,028	-	43,028
1,084,625	-	1,084,625	800,890	-	800,890
2,535,691	-	2,535,691	2,190,236	-	2,190,236
18,623,109	-	18,623,109	16,083,091	-	16,083,091
1,032,577	-	1,032,577	572,330	-	572,330
-	-	-	-	-	-
23,556,385	-	23,556,385	19,689,575	-	19,689,575

JERSEY CITY PUBLIC SCHOOLS
Combining Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2020

	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	\$ -	\$ 212,582	\$ 212,582	\$ 18,343	\$ -	\$ 18,343
Family/parent liaison salary	125,042	1,111,433	1,236,475	19,026	142,018	161,044
Travel	600	-	600	(226)	-	(226)
Miscellaneous purchased services	1,500	-	1,500	226	-	226
Supplies and materials	2,414	2,501	4,915	-	-	-
Total attendance and social work services	129,556	1,326,516	1,456,072	37,369	142,018	179,387
Health services:						
Salaries	380,396	3,533,220	3,913,616	68,405	144,864	213,269
Purchased professional and technical services	1,760,195	-	1,760,195	(409,453)	-	(409,453)
Purchased professional -educational services	301,041	-	301,041	-	-	-
Other purchased services (400-500 series)	484,236	-	484,236	(20,933)	-	(20,933)
Supplies and materials	1,046,100	56,719	1,102,819	(983,067)	10,266	(972,801)
Total health services	3,971,968	3,589,939	7,561,907	(1,345,048)	155,130	(1,189,918)
Other support services - students-related services:						
Salaries	1,867,972	-	1,867,972	406,274	-	406,274
Purchased professional - educational services	3,513,626	-	3,513,626	(598,214)	-	(598,214)
Total other support services - students-related services	5,381,598	-	5,381,598	(191,940)	-	(191,940)
Other support services - students-extra services:						
Other salaries for instruction	2,335,370	-	2,335,370	(118,652)	-	(118,652)
Total other support services - students-extra services	2,335,370	-	2,335,370	(118,652)	-	(118,652)
Other support services - students-regular:						
Salaries of other professional staff	92,030	6,441,155	6,533,185	29,510	325,552	355,062
Other salaries	1,200	830,000	831,200	120,637	(101,360)	19,277
Other purchased services (400-500 series)	2,500	-	2,500	-	-	-
Supplies and materials	2,597	62,367	64,964	-	(10,569)	(10,569)
Other objects	250	-	250	-	-	-
Total other support services - students-regular	98,577	7,333,522	7,432,099	150,147	213,623	363,770
Other support services - students - special services:						
Salaries of other professional staff	12,182,639	-	12,182,639	1,155,367	-	1,155,367
Purchased professional - educational services	482,375	-	482,375	-	-	-
Purchased professional - technical services	-	-	-	375	-	375
Supplies and materials	1,205,107	-	1,205,107	(1,110,250)	-	(1,110,250)
Total other support services - students-special services	13,870,121	-	13,870,121	45,492	-	45,492
Improvement of instructional services:						
Salaries of supervisors of instructions	36,400	-	36,400	4,085,588	-	4,085,588
Salaries of other professional staff	4,750	-	4,750	6,130	-	6,130
Salaries of secretarial and clerical assistants	1,479,807	-	1,479,807	109,535	-	109,535
Other salaries	-	-	-	1,800	-	1,800
Other purchased services (400-500 series)	28,000	-	28,000	4,769	-	4,769
Travel	13,649	-	13,649	1,430	-	1,430
Supplies and materials	58,987	-	58,987	(22,294)	-	(22,294)
Other objects	3,900	-	3,900	-	-	-
Total improvement of instructional services	1,625,493	-	1,625,493	4,186,958	-	4,186,958
Educational media services/school library:						
Salaries	1,450	2,912,840	2,914,290	660	180,295	180,955
Other salaries for instruction	-	82,550	82,550	-	44,402	44,402
Salaries of technology coordinators	-	-	-	91,966	-	91,966
Purchased professional - technical services	59,109	-	59,109	(10,361)	-	(10,361)
Purchased Technical services	620,776	-	620,776	(1,029)	-	(1,029)
Other purchased services (400-500 series)	460,555	50,914	511,469	(82,000)	(7,106)	(89,106)
Supplies and materials	-	83,660	83,660	-	(2,057)	(2,057)
Computers	-	21,586	21,586	-	(1,396)	(1,396)
Other objects	-	200	200	-	-	-
Total educational media services/school library	1,141,890	3,151,750	4,293,640	(764)	214,138	213,374
Instruction staff training services:						
Other purchased professional services - educational	13,070	46,600	59,670	4,700	(22,661)	(17,961)
Other purchased services (400-500 series)	-	1,940	1,940	122,277	(1,125)	121,152
Travel	-	-	-	700	-	700
Supplies and materials	-	6,001	6,001	-	(1,500)	(1,500)
Total instruction staff training services	13,070	54,541	67,611	127,677	(25,286)	102,391

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
\$ 18,343	\$ 212,582	\$ 230,925	\$ 18,143	\$ 212,547	\$ 230,690
144,068	1,253,451	1,397,519	141,892	1,207,521	1,349,413
374	-	374	-	-	-
1,726	-	1,726	360	-	360
2,414	2,501	4,915	2,343	1,920	4,263
<u>166,925</u>	<u>1,468,534</u>	<u>1,635,459</u>	<u>162,738</u>	<u>1,421,988</u>	<u>1,584,726</u>
448,801	3,678,084	4,126,885	427,064	3,534,784	3,961,848
1,350,742	-	1,350,742	972,584	-	972,584
301,041	-	301,041	233,820	-	233,820
463,303	-	463,303	135,592	-	135,592
63,033	66,985	130,018	62,832	49,901	112,733
<u>2,626,920</u>	<u>3,745,069</u>	<u>6,371,989</u>	<u>1,831,892</u>	<u>3,584,685</u>	<u>5,416,577</u>
2,274,246	-	2,274,246	2,274,239	-	2,274,239
2,915,412	-	2,915,412	2,670,068	-	2,670,068
<u>5,189,658</u>	<u>-</u>	<u>5,189,658</u>	<u>4,944,307</u>	<u>-</u>	<u>4,944,307</u>
2,216,718	-	2,216,718	2,202,166	-	2,202,166
<u>2,216,718</u>	<u>-</u>	<u>2,216,718</u>	<u>2,202,166</u>	<u>-</u>	<u>2,202,166</u>
121,540	6,766,707	6,888,247	108,440	6,280,025	6,388,465
121,837	728,640	850,477	111,224	678,496	789,720
2,500	-	2,500	1,637	-	1,637
2,597	51,798	54,395	960	17,833	18,793
250	-	250	85	-	85
<u>248,724</u>	<u>7,547,145</u>	<u>7,795,869</u>	<u>222,346</u>	<u>6,976,354</u>	<u>7,198,700</u>
13,338,006	-	13,338,006	13,336,765	-	13,336,765
482,375	-	482,375	254,103	-	254,103
375	-	375	-	-	-
94,857	-	94,857	90,135	-	90,135
<u>13,915,613</u>	<u>-</u>	<u>13,915,613</u>	<u>13,681,003</u>	<u>-</u>	<u>13,681,003</u>
4,121,988	-	4,121,988	4,102,280	-	4,102,280
10,880	-	10,880	4,845	-	4,845
1,589,342	-	1,589,342	1,582,703	-	1,582,703
1,800	-	1,800	-	-	-
32,769	-	32,769	8,781	-	8,781
15,079	-	15,079	8,548	-	8,548
36,693	-	36,693	10,061	-	10,061
3,900	-	3,900	3,900	-	3,900
<u>5,812,451</u>	<u>-</u>	<u>5,812,451</u>	<u>5,721,118</u>	<u>-</u>	<u>5,721,118</u>
2,110	3,093,135	3,095,245	420	2,774,864	2,775,284
-	126,952	126,952	-	126,952	126,952
91,966	-	91,966	91,966	-	91,966
48,748	-	48,748	48,748	-	48,748
619,747	-	619,747	617,530	-	617,530
378,555	43,808	422,363	302,867	19,262	322,129
-	81,603	81,603	-	64,486	64,486
-	20,190	20,190	-	7,236	7,236
-	200	200	-	198	198
<u>1,141,126</u>	<u>3,365,888</u>	<u>4,507,014</u>	<u>1,061,531</u>	<u>2,992,998</u>	<u>4,054,529</u>
17,770	23,939	41,709	3,155	6,054	9,209
122,277	815	123,092	121,456	815	122,271
700	-	700	115	-	115
-	4,501	4,501	-	4,189	4,189
<u>140,747</u>	<u>29,255</u>	<u>170,002</u>	<u>124,726</u>	<u>11,058</u>	<u>135,784</u>

JERSEY CITY PUBLIC SCHOOLS
Combining Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2020

	ORIGINAL BUDGET			BUDGET TRANSFERS		
	Operating Fund	Blended Resource Fund	Total General Fund	Operating Fund	Blended Resource Fund	Total General Fund
	Fund 11-13	Fund 15	Fund	Fund 11-13	Fund 15	Fund
Support services - general administration:						
Salaries	\$ 2,761,839	\$ -	\$ 2,761,839	\$ 313,085	\$ -	\$ 313,085
Salaries of secretarial and clerical assistants	439,311	-	439,311	205,420	-	205,420
Legal salaries	434,115	-	434,115	(210,089)	-	(210,089)
Legal services	1,070,343	-	1,070,343	(53,450)	-	(53,450)
Audit Fees	492,856	-	492,856	-	-	-
Other purchased professional services	136,818	-	136,818	-	-	-
Purchased Technical services	2,666	-	2,666	-	-	-
Other purchased services (400-500 series)	45,762	-	45,762	(19,252)	-	(19,252)
Communications/telephone	1,059,745	-	1,059,745	61,474	-	61,474
Board of education other purchased services	13,430	-	13,430	5,000	-	5,000
Travel	19,176	-	19,176	(6,184)	-	(6,184)
Miscellaneous purchased services	2,908,563	-	2,908,563	(17,203)	-	(17,203)
Supplies and materials	159,738	-	159,738	(52,755)	-	(52,755)
Computers	21,889	-	21,889	32,625	-	32,625
Judgments against the school district	202,280	-	202,280	75,250	-	75,250
Miscellaneous expenditures	209,704	-	209,704	(27,671)	-	(27,671)
Board of education membership dues and fees	29,293	-	29,293	12,000	-	12,000
Total support services - general administration	10,007,528	-	10,007,528	318,250	-	318,250
Support services - school administration:						
Salaries of principals/assistant principals	219,241	10,805,741	11,024,982	(3,495)	84,332	80,837
Salaries of secretarial and clerical assistants	75,036	4,268,689	4,343,725	71,443	1,323,274	1,394,717
Other salaries	-	82,743	82,743	-	1,766	1,766
Other professional and technical services	-	300	300	-	(300)	(300)
Other purchased services (400-500 series)	1,000	584,470	585,470	-	(52,107)	(52,107)
Travel	-	820	820	-	2,204	2,204
Supplies and materials	1,870	249,696	251,566	-	(27,948)	(27,948)
Computers	-	35,324	35,324	-	304	304
Other objects	-	12,050	12,050	-	(557)	(557)
Total support services - school administration	297,147	16,039,833	16,336,980	67,948	1,330,968	1,398,916
Central services:						
Salaries	3,254,340	-	3,254,340	1,033,579	-	1,033,579
Purchased professional services	291,218	-	291,218	151,450	-	151,450
Computers	28,000	-	28,000	-	-	-
Miscellaneous purchased services	14,000	-	14,000	-	-	-
Miscellaneous purchased services (300-500 series)	1,079,558	-	1,079,558	(100,000)	-	(100,000)
Supplies and materials	680,424	-	680,424	(135,117)	-	(135,117)
Travel	51,000	-	51,000	-	-	-
Other objects	37,381	-	37,381	-	-	-
Total central services:	5,435,921	-	5,435,921	949,912	-	949,912
Administrative Information Technology:						
Salaries	1,390,427	-	1,390,427	372,987	-	372,987
Purchased profession services	36,386	-	36,386	-	-	-
Purchased technical services	1,344,715	-	1,344,715	283,573	-	283,573
Other purchased services (400-500 series)	12,010	-	12,010	-	-	-
Miscellaneous purchased services	27,947	-	27,947	-	-	-
Supplies and materials	28,324	-	28,324	(16,573)	-	(16,573)
Computers	5,754	-	5,754	11,389	-	11,389
Total administrative information technology:	2,845,563	-	2,845,563	651,376	-	651,376
Required maintenance for school facilities:						
Salaries	2,825,329	-	2,825,329	1,728,155	-	1,728,155
Cleaning, repair and maintenance services	11,288,589	-	11,288,589	(5,616,912)	-	(5,616,912)
Lead testing of drinking water	1,658,238	-	1,658,238	(979,000)	-	(979,000)
General supplies	866,903	-	866,903	-	-	-
Computers	20,000	-	20,000	-	-	-
Other objects	10,000	-	10,000	-	-	-
Total required maintenance for school facilities	16,669,059	-	16,669,059	(4,867,757)	-	(4,867,757)
Other operating and maintenance of plant services:						
Salaries	9,351,112	-	9,351,112	6,617,775	-	6,617,775
Purchased professional and technical services	507,905	-	507,905	152,000	-	152,000
Cleaning, repair and maintenance services	757,520	-	757,520	5,454	-	5,454
Rental of land and buildings other than lease purchase	-	-	-	403,600	-	403,600
Other purchased property	1,176,258	-	1,176,258	720,000	-	720,000
Insurance	2,285,161	-	2,285,161	-	-	-
Travel	50,000	-	50,000	-	-	-
Miscellaneous purchased services	587,670	-	587,670	(406,000)	-	(406,000)
Warehouse supplies	901,966	-	901,966	335,000	-	335,000
Natural gas	872,109	-	872,109	(75,000)	-	(75,000)
Electricity	3,640,010	-	3,640,010	381,966	-	381,966
Oil	903,395	-	903,395	(50,000)	-	(50,000)
Total other operating and maintenance of plant services:	21,033,106	-	21,033,106	8,084,795	-	8,084,795
Care and upkeep of grounds:						
Salaries	446,664	-	446,664	23,543	-	23,543
Total care and upkeep of grounds	446,664	-	446,664	23,543	-	23,543

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
\$ 3,074,924	\$ -	\$ 3,074,924	\$ 3,072,250	\$ -	\$ 3,072,250
644,731	-	644,731	639,372	-	639,372
224,026	-	224,026	214,758	-	214,758
1,016,893	-	1,016,893	697,458	-	697,458
492,856	-	492,856	245,771	-	245,771
136,818	-	136,818	36,289	-	36,289
2,666	-	2,666	-	-	-
26,510	-	26,510	17,242	-	17,242
1,121,219	-	1,121,219	1,003,437	-	1,003,437
18,430	-	18,430	2,418	-	2,418
12,992	-	12,992	504	-	504
2,891,360	-	2,891,360	2,486,421	-	2,486,421
106,983	-	106,983	55,558	-	55,558
54,514	-	54,514	39,149	-	39,149
277,530	-	277,530	92,530	-	92,530
182,033	-	182,033	95,448	-	95,448
41,293	-	41,293	38,235	-	38,235
10,325,778	-	10,325,778	8,736,840	-	8,736,840
215,746	10,890,073	11,105,819	208,090	10,128,954	10,337,044
146,479	5,591,963	5,738,442	144,478	5,225,614	5,370,092
-	84,509	84,509	-	31,600	31,600
-	-	-	-	-	-
1,000	532,363	533,363	310	294,566	294,876
-	3,024	3,024	-	647	647
1,870	221,748	223,618	1,004	177,575	178,579
-	35,628	35,628	-	25,251	25,251
-	11,493	11,493	-	6,561	6,561
365,095	17,370,801	17,735,896	353,882	15,890,768	16,244,650
4,287,919	-	4,287,919	4,283,969	-	4,283,969
442,668	-	442,668	167,511	-	167,511
28,000	-	28,000	4,246	-	4,246
14,000	-	14,000	1,065	-	1,065
979,558	-	979,558	537,140	-	537,140
545,307	-	545,307	241,355	-	241,355
51,000	-	51,000	8,659	-	8,659
37,381	-	37,381	16,569	-	16,569
6,385,833	-	6,385,833	5,260,514	-	5,260,514
1,763,414	-	1,763,414	1,752,850	-	1,752,850
36,386	-	36,386	32,672	-	32,672
1,628,288	-	1,628,288	1,257,662	-	1,257,662
12,010	-	12,010	11,974	-	11,974
27,947	-	27,947	27,588	-	27,588
11,751	-	11,751	9,265	-	9,265
17,143	-	17,143	14,836	-	14,836
3,496,939	-	3,496,939	3,106,847	-	3,106,847
4,553,484	-	4,553,484	4,549,654	-	4,549,654
5,671,677	-	5,671,677	2,860,273	-	2,860,273
679,238	-	679,238	45,743	-	45,743
866,903	-	866,903	618,568	-	618,568
20,000	-	20,000	-	-	-
10,000	-	10,000	-	-	-
11,801,302	-	11,801,302	8,074,238	-	8,074,238
15,968,887	-	15,968,887	15,937,272	-	15,937,272
659,905	-	659,905	260,685	-	260,685
762,974	-	762,974	313,866	-	313,866
403,600	-	403,600	403,578	-	403,578
1,896,258	-	1,896,258	954,828	-	954,828
2,285,161	-	2,285,161	2,082,222	-	2,082,222
50,000	-	50,000	-	-	-
181,670	-	181,670	107,058	-	107,058
1,236,966	-	1,236,966	690,227	-	690,227
797,109	-	797,109	508,317	-	508,317
4,021,976	-	4,021,976	3,164,585	-	3,164,585
853,395	-	853,395	635,635	-	635,635
29,117,901	-	29,117,901	25,058,273	-	25,058,273
470,207	-	470,207	468,279	-	468,279
470,207	-	470,207	468,279	-	468,279

JERSEY CITY PUBLIC SCHOOLS
Combining Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2020

	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	\$ 4,035,476	\$ 2,591,578	\$ 6,627,054	\$ (2,335,344)	\$ 4,345,316	\$ 2,009,972
Cleaning, repair and maintenance services	117,758	-	117,758	-	-	-
General supplies	122,022	5,250	127,272	(3,594)	(4,000)	(7,594)
Computers-Instructional	-	-	-	3,594	-	3,594
Total security	4,275,256	2,596,828	6,872,084	(2,335,344)	4,341,316	2,005,972
Student transportation services:						
Salaries of non-instruction aides	-	-	-	17,885	-	17,885
Salaries for pupil transportation - (between home and school) - regular	1,256,915	-	1,256,915	669,086	-	669,086
Salaries for pupil transportation - (between home and school) - special	84,537	-	84,537	25,715	-	25,715
Salaries for pupil transportation - (other than bet. home & school)	394,768	-	394,768	296,052	-	296,052
Purchased professional - technical services	15,550	-	15,550	-	-	-
Cleaning, repair and maintenance services	468,015	-	468,015	(52,168)	-	(52,168)
Lease purchase payments - school buses	80,000	-	80,000	(80,000)	-	(80,000)
General supplies	132,294	-	132,294	(65,000)	-	(65,000)
Contracted services - aid in lieu of payments - nonpublic schools	764,167	-	764,167	-	-	-
Contracted services - (between home and school) - vendors	925,020	-	925,020	-	-	-
Contracted services - (other than between home and school) - vendors	47,244	332,617	379,861	104,815	8,381	113,196
Contracted services - (special education students) - vendors	14,873,087	-	14,873,087	-	-	-
Contracted services - (Special education students) - joint agreement	1,121,302	-	1,121,302	-	-	-
Travel	2,000	-	2,000	-	-	-
Miscellaneous purchased services - transportation	24,797	-	24,797	-	-	-
Computers	7,000	-	7,000	-	-	-
Interest on lease purchase agreements	15,000	-	15,000	(15,000)	-	(15,000)
Miscellaneous purchased services	3,750	-	3,750	-	-	-
Total student transportation services	20,215,446	332,617	20,548,063	901,385	8,381	909,766
Allocated employee benefits:						
Regular programs - instruction:						
Unused vacation payment to terminated/retired staff	74,880	-	74,880	(64,796)	-	(64,796)
Social Security contribution	706,644	-	706,644	(240,859)	-	(240,859)
Other retirement contributions	526,312	-	526,312	-	-	-
Health benefits	747,561	-	747,561	(56,181)	-	(56,181)
Tuition reimbursement	480,000	-	480,000	-	-	-
Unused sick payment to terminated/retired staff	500,456	-	500,456	(25,480)	-	(25,480)
Total regular programs - instruction	3,035,853	-	3,035,853	(387,316)	-	(387,316)
Special programs - instruction:						
Unused vacation payment to terminated/retired staff	33,984	-	33,984	(14,313)	-	(14,313)
Social Security contribution	124,179	-	124,179	39,071	-	39,071
Other retirement contributions	1,519,766	-	1,519,766	-	-	-
Health benefits	857,980	-	857,980	338,918	-	338,918
Unused sick payment to terminated/retired staff	121,502	-	121,502	133,108	-	133,108
Total special programs - instruction	2,657,411	-	2,657,411	496,784	-	496,784
Other instructional programs - instruction:						
Unused vacation payment to terminated/retired staff	5,760	-	5,760	8,639	-	8,639
Social Security contribution	155,585	-	155,585	32,100	-	32,100
Other retirement contributions	116,324	-	116,324	-	-	-
Health benefits	77,113	-	77,113	(77,113)	-	(77,113)
Unused sick payment to terminated/retired staff	57,599	-	57,599	10,658	-	10,658
Total other instructional programs - instruction	412,381	-	412,381	(25,716)	-	(25,716)
Attendance and social work services:						
Unused vacation payment to terminated/retired staff	2,880	-	2,880	(2,880)	-	(2,880)
Social Security contribution	9,786	-	9,786	2,475	-	2,475
Other retirement contributions	188,650	-	188,650	-	-	-
Health benefits	28,484	-	28,484	9,493	-	9,493
Unused sick payment to terminated/retired staff	5,760	-	5,760	(5,760)	-	(5,760)
Total attendance and social work services	235,560	-	235,560	3,328	-	3,328
Health services:						
Unused vacation payment to terminated/retired staff	4,032	-	4,032	(4,032)	-	(4,032)
Social Security contribution	14,850	-	14,850	(4,324)	-	(4,324)
Other retirement contributions	25,364	-	25,364	-	-	-
Health benefits	79,631	-	79,631	93	-	93
Unused sick payment to terminated/retired staff	2,304	-	2,304	73,035	-	73,035
Total health services	126,181	-	126,181	64,772	-	64,772

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
\$ 1,700,132	\$ 6,936,894	\$ 8,637,026	\$ 1,637,597	\$ 6,337,304	\$ 7,974,901
117,758	-	117,758	100,565	-	100,565
118,428	1,250	119,678	64,909	742	65,651
3,594	-	3,594	-	-	-
<u>1,939,912</u>	<u>6,938,144</u>	<u>8,878,056</u>	<u>1,803,071</u>	<u>6,338,046</u>	<u>8,141,117</u>
17,885	-	17,885	10,820	-	10,820
1,926,001	-	1,926,001	1,906,814	-	1,906,814
110,252	-	110,252	107,329	-	107,329
690,820	-	690,820	679,297	-	679,297
15,550	-	15,550	12,475	-	12,475
415,847	-	415,847	275,540	-	275,540
-	-	-	-	-	-
67,294	-	67,294	33,522	-	33,522
764,167	-	764,167	464,526	-	464,526
925,020	-	925,020	917,000	-	917,000
152,059	340,998	493,057	123,976	136,808	260,784
14,873,087	-	14,873,087	10,591,824	-	10,591,824
1,121,302	-	1,121,302	977,981	-	977,981
2,000	-	2,000	-	-	-
24,797	-	24,797	16,000	-	16,000
7,000	-	7,000	6,887	-	6,887
-	-	-	-	-	-
3,750	-	3,750	797	-	797
<u>21,116,831</u>	<u>340,998</u>	<u>21,457,829</u>	<u>16,124,788</u>	<u>136,808</u>	<u>16,261,596</u>
10,084	-	10,084	4,435	-	4,435
465,785	-	465,785	358,314	-	358,314
526,312	-	526,312	526,312	-	526,312
691,380	-	691,380	691,164	-	691,164
480,000	-	480,000	471,823	-	471,823
474,976	-	474,976	471,801	-	471,801
<u>2,648,537</u>	<u>-</u>	<u>2,648,537</u>	<u>2,523,849</u>	<u>-</u>	<u>2,523,849</u>
19,671	-	19,671	19,668	-	19,668
163,250	-	163,250	104,204	-	104,204
1,519,766	-	1,519,766	1,519,766	-	1,519,766
1,196,898	-	1,196,898	1,094,919	-	1,094,919
254,610	-	254,610	254,029	-	254,029
<u>3,154,195</u>	<u>-</u>	<u>3,154,195</u>	<u>2,992,586</u>	<u>-</u>	<u>2,992,586</u>
14,399	-	14,399	14,399	-	14,399
187,685	-	187,685	66,993	-	66,993
116,324	-	116,324	98,819	-	98,819
-	-	-	-	-	-
68,257	-	68,257	68,216	-	68,216
<u>386,665</u>	<u>-</u>	<u>386,665</u>	<u>248,427</u>	<u>-</u>	<u>248,427</u>
-	-	-	-	-	-
12,261	-	12,261	12,261	-	12,261
188,650	-	188,650	188,650	-	188,650
37,977	-	37,977	37,976	-	37,976
-	-	-	-	-	-
<u>238,888</u>	<u>-</u>	<u>238,888</u>	<u>238,887</u>	<u>-</u>	<u>238,887</u>
-	-	-	-	-	-
10,526	-	10,526	10,523	-	10,523
25,364	-	25,364	25,364	-	25,364
79,724	-	79,724	79,724	-	79,724
75,339	-	75,339	75,339	-	75,339
<u>190,953</u>	<u>-</u>	<u>190,953</u>	<u>190,950</u>	<u>-</u>	<u>190,950</u>

JERSEY CITY PUBLIC SCHOOLS
Combining Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2020

	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	\$ (30,035)	\$ -	\$ (30,035)
Social Security contribution	274,012	-	274,012	25,020	-	25,020
Other retirement contributions	638,758	-	638,758	-	-	-
Health benefits	950,171	-	950,171	94,980	-	94,980
Tuition reimbursement	-	-	-	14,196	-	14,196
Unused sick payment to terminated/retired staff	8,640	-	8,640	(7,040)	-	(7,040)
Total central services	1,922,556	-	1,922,556	97,121	-	97,121
Administrative information technology:						
Unused vacation payment to terminated/retired staff	11,520	-	11,520	(11,520)	-	(11,520)
Social Security contribution	111,074	-	111,074	19,134	-	19,134
Other retirement contributions	241,073	-	241,073	-	-	-
Health benefits	281,006	-	281,006	178,235	-	178,235
Unused sick payment to terminated/retired staff	2,304	-	2,304	(2,304)	-	(2,304)
Total administrative information technology	646,977	-	646,977	183,545	-	183,545
Other support student related services:						
Unused vacation payment to terminated/retired staff	-	-	-	5,200	-	5,200
Social Security contribution	7,129	-	7,129	(1,065)	-	(1,065)
Health benefits	468,297	-	468,297	214,882	-	214,882
Unused sick payment to terminated/retired staff	5,184	-	5,184	(4,742)	-	(4,742)
Total other support student related services	480,610	-	480,610	214,275	-	214,275
Other support services - extraordinary services:						
Unused vacation payment to terminated/retired staff	8,640	-	8,640	(8,640)	-	(8,640)
Social Security contribution	179,317	-	179,317	(10,812)	-	(10,812)
Other retirement contributions	308,468	-	308,468	-	-	-
Health benefits	876,752	-	876,752	154,623	-	154,623
Unused sick payment to terminated/retired staff	23,040	-	23,040	(21,914)	-	(21,914)
Total other support services - extraordinary services	1,396,217	-	1,396,217	113,257	-	113,257
Other support students - regular:						
Social Security contribution	2,498	-	2,498	(1,139)	-	(1,139)
Health benefits	26,159	-	26,159	21,391	-	21,391
Unused sick payment to terminated/retired staff	65,198	-	65,198	(34,891)	-	(34,891)
Total other support students - regular	93,855	-	93,855	(14,639)	-	(14,639)
Other support students - special:						
Social Security contribution	14,547	-	14,547	12,974	-	12,974
Health benefits	2,094,800	-	2,094,800	841,479	-	841,479
Unused sick payment to terminated/retired staff	11,520	-	11,520	33,530	-	33,530
Total other support students - special	2,120,867	-	2,120,867	887,983	-	887,983
Improvement of instruction services:						
Unused vacation payment to terminated/retired staff	60,793	-	60,793	(31,843)	-	(31,843)
Social Security contribution	125,575	-	125,575	(1,125)	-	(1,125)
Other retirement contributions	214,388	-	214,388	-	-	-
Health benefits	963,174	-	963,174	173,544	-	173,544
Tuition reimbursement	15,000	-	15,000	6,572	-	6,572
Unused sick payment to terminated/retired staff	96,534	-	96,534	(22,641)	-	(22,641)
Total improvement of instruction services	1,475,464	-	1,475,464	124,507	-	124,507
Educational media services/school library:						
Unused vacation payment to terminated/retired staff	5,760	-	5,760	(360)	-	(360)
Social Security contribution	552	-	552	8,191	-	8,191
Other retirement contributions	30,788	-	30,788	-	-	-
Health benefits	8,273	-	8,273	2,839	-	2,839
Unused sick payment to terminated/retired staff	6,336	-	6,336	10,751	-	10,751
Total educational media services/school library:	51,709	-	51,709	21,421	-	21,421
Support services - general administration:						
Unused vacation payment to terminated/retired staff	34,559	-	34,559	32,478	-	32,478
Social Security contribution	145,567	-	145,567	20,177	-	20,177
Other retirement contributions	330,042	-	330,042	-	-	-
Health benefits	570,386	-	570,386	325,626	-	325,626
Tuition reimbursement	10,000	-	10,000	(10,000)	-	(10,000)
Unused sick payment to terminated/retired staff	61,399	-	61,399	(35,695)	-	(35,695)
Total support services - general administration	1,151,953	-	1,151,953	332,586	-	332,586
Support services - school administration:						
Unused vacation payment to terminated/retired staff	86,399	-	86,399	(70,192)	-	(70,192)
Social Security contribution	19,235	-	19,235	(1,369)	-	(1,369)
Other retirement contributions	896,184	-	896,184	-	-	-
Health benefits	51,187	-	51,187	11,348	-	11,348
Tuition reimbursement	5,000	-	5,000	3,318	-	3,318
Unused sick payment to terminated/retired staff	47,159	-	47,159	125,444	-	125,444
Total support services - school administration	1,105,164	-	1,105,164	68,549	-	68,549

FINAL BUDGET			ACTUAL		
Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund
\$ 20,940	\$ -	\$ 20,940	\$ 20,940	\$ -	\$ 20,940
299,032	-	299,032	297,373	-	297,373
638,758	-	638,758	638,758	-	638,758
1,045,151	-	1,045,151	1,045,150	-	1,045,150
14,196	-	14,196	14,195	-	14,195
1,600	-	1,600	1,600	-	1,600
<u>2,019,677</u>	<u>-</u>	<u>2,019,677</u>	<u>2,018,016</u>	<u>-</u>	<u>2,018,016</u>
-	-	-	-	-	-
130,208	-	130,208	129,981	-	129,981
241,073	-	241,073	241,073	-	241,073
459,241	-	459,241	459,239	-	459,239
-	-	-	-	-	-
<u>830,522</u>	<u>-</u>	<u>830,522</u>	<u>830,293</u>	<u>-</u>	<u>830,293</u>
5,200	-	5,200	5,199	-	5,199
6,064	-	6,064	6,057	-	6,057
683,179	-	683,179	683,159	-	683,159
442	-	442	441	-	441
<u>694,885</u>	<u>-</u>	<u>694,885</u>	<u>694,856</u>	<u>-</u>	<u>694,856</u>
-	-	-	-	-	-
168,505	-	168,505	168,502	-	168,502
308,468	-	308,468	308,468	-	308,468
1,031,375	-	1,031,375	1,031,372	-	1,031,372
1,126	-	1,126	1,125	-	1,125
<u>1,509,474</u>	<u>-</u>	<u>1,509,474</u>	<u>1,509,467</u>	<u>-</u>	<u>1,509,467</u>
1,359	-	1,359	1,358	-	1,358
47,550	-	47,550	47,548	-	47,548
30,307	-	30,307	30,306	-	30,306
<u>79,216</u>	<u>-</u>	<u>79,216</u>	<u>79,212</u>	<u>-</u>	<u>79,212</u>
27,521	-	27,521	27,486	-	27,486
2,936,279	-	2,936,279	2,936,253	-	2,936,253
45,050	-	45,050	45,050	-	45,050
<u>3,008,850</u>	<u>-</u>	<u>3,008,850</u>	<u>3,008,789</u>	<u>-</u>	<u>3,008,789</u>
28,950	-	28,950	28,950	-	28,950
124,450	-	124,450	124,442	-	124,442
214,388	-	214,388	214,388	-	214,388
1,136,718	-	1,136,718	1,136,712	-	1,136,712
21,572	-	21,572	21,572	-	21,572
73,893	-	73,893	73,893	-	73,893
<u>1,599,971</u>	<u>-</u>	<u>1,599,971</u>	<u>1,599,957</u>	<u>-</u>	<u>1,599,957</u>
5,400	-	5,400	5,400	-	5,400
8,743	-	8,743	8,623	-	8,623
30,788	-	30,788	30,788	-	30,788
11,112	-	11,112	11,112	-	11,112
17,087	-	17,087	17,087	-	17,087
<u>73,130</u>	<u>-</u>	<u>73,130</u>	<u>73,010</u>	<u>-</u>	<u>73,010</u>
67,037	-	67,037	67,037	-	67,037
165,744	-	165,744	165,170	-	165,170
330,042	-	330,042	330,042	-	330,042
896,012	-	896,012	895,944	-	895,944
-	-	-	-	-	-
25,704	-	25,704	25,704	-	25,704
<u>1,484,539</u>	<u>-</u>	<u>1,484,539</u>	<u>1,483,897</u>	<u>-</u>	<u>1,483,897</u>
16,207	-	16,207	16,207	-	16,207
17,866	-	17,866	17,860	-	17,860
896,184	-	896,184	896,184	-	896,184
62,535	-	62,535	62,533	-	62,533
8,318	-	8,318	8,318	-	8,318
172,603	-	172,603	172,602	-	172,602
<u>1,173,713</u>	<u>-</u>	<u>1,173,713</u>	<u>1,173,704</u>	<u>-</u>	<u>1,173,704</u>

JERSEY CITY PUBLIC SCHOOLS
Combining Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2020

	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
Required maintenance for school facilities:						
Unused vacation payment to terminated/retired staff	\$ 11,520	\$ -	\$ 11,520	\$ (11,520)	\$ -	\$ (11,520)
Social Security contribution	264,375	-	264,375	61,874	-	61,874
Other retirement contributions	586,327	-	586,327	(586,327)	-	(586,327)
Health benefits	938,349	-	938,349	331,745	-	331,745
Unused sick payment to terminated/retired staff	5,760	-	5,760	(5,760)	-	(5,760)
Total required maintenance for school facilities	<u>1,806,331</u>	<u>-</u>	<u>1,806,331</u>	<u>(209,988)</u>	<u>-</u>	<u>(209,988)</u>
Other operating and maintenance of plant services:						
Unused vacation payment to terminated/retired staff	57,599	-	57,599	94,745	-	94,745
Social Security contribution	813,199	-	813,199	434,785	-	434,785
Other retirement contributions	2,307,778	-	2,307,778	-	-	-
Health benefits	5,276,913	-	5,276,913	714,483	-	714,483
Other Employee Benefits	132,190	-	132,190	-	-	-
Unused sick payment to terminated/retired staff	51,839	-	51,839	(18,310)	-	(18,310)
Total other operating and maintenance of plant services	<u>8,639,518</u>	<u>-</u>	<u>8,639,518</u>	<u>1,225,703</u>	<u>-</u>	<u>1,225,703</u>
Care and upkeep of grounds:						
Social Security contribution	34,170	-	34,170	62	-	62
Other retirement contributions	69,352	-	69,352	-	-	-
Health benefits	162,160	-	162,160	49,207	-	49,207
Unused sick payment to terminated/retired staff	2,880	-	2,880	(2,880)	-	(2,880)
Total care and upkeep of grounds	<u>268,562</u>	<u>-</u>	<u>268,562</u>	<u>46,389</u>	<u>-</u>	<u>46,389</u>
Security:						
Unused vacation payment to terminated/retired staff	28,800	-	28,800	(11,137)	-	(11,137)
Social Security contribution	146,335	-	146,335	(36,908)	-	(36,908)
Other retirement contributions	1,021,267	-	1,021,267	-	-	-
Health benefits	197,603	-	197,603	163,610	-	163,610
Other Employee Benefits	114,473	-	114,473	-	-	-
Unused sick payment to terminated/retired staff	17,280	-	17,280	9,372	-	9,372
Total security	<u>1,525,758</u>	<u>-</u>	<u>1,525,758</u>	<u>124,937</u>	<u>-</u>	<u>124,937</u>
Student transportation services:						
Unused vacation payment to terminated/retired staff	8,640	-	8,640	3,411	-	3,411
Social Security contribution	150,180	-	150,180	56,727	-	56,727
Other retirement contributions	273,373	-	273,373	-	-	-
Health benefits	514,107	-	514,107	211,264	-	211,264
Other Employee Benefits	15,809	-	15,809	(756)	-	(756)
Unused sick payment to terminated/retired staff	2,880	-	2,880	9,958	-	9,958
Total student transportation services	<u>964,989</u>	<u>-</u>	<u>964,989</u>	<u>280,604</u>	<u>-</u>	<u>280,604</u>
Unallocated employee benefits:						
Group insurance	150,000	-	150,000	(100,000)	-	(100,000)
Social Security contribution	-	2,729,450	2,729,450	1,367	893,104	894,471
TPAF contribution - ERIP	18,489	3,597,910	3,616,399	13,715	495,479	509,194
Other retirement contributions	2,281,756	-	2,281,756	(1,201,928)	-	(1,201,928)
Workers' compensation	80,035	-	80,035	4,398,037	-	4,398,037
Unemployment compensation	9,154,600	-	9,154,600	(7,128,400)	-	(7,128,400)
Health benefits	3,859,177	51,196,563	55,055,740	916,293	7,148,679	8,064,972
Total unallocated employee benefits	<u>15,544,057</u>	<u>57,523,923</u>	<u>73,067,980</u>	<u>(3,100,916)</u>	<u>8,537,262</u>	<u>5,436,346</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>178,330,426</u>	<u>91,949,469</u>	<u>270,279,895</u>	<u>7,913,798</u>	<u>14,917,550</u>	<u>22,831,348</u>
Total current	<u>203,251,236</u>	<u>281,153,874</u>	<u>484,405,110</u>	<u>7,678,029</u>	<u>18,151,389</u>	<u>25,829,418</u>
Capital outlay:						
Equipment:						
Grades 1 - 5	-	21,714	21,714	-	100,190	100,190
Grades 6 - 8	-	3,000	3,000	-	17,540	17,540
Grades 9 - 12	27,594	-	27,594	8,846	-	8,846
Undistributed expenditures:						
Instruction	50	-	50	-	-	-
Support services - students - regular	21,306	-	21,306	-	-	-
General administration	57,575	-	57,575	-	-	-
School administration	-	67,805	67,805	-	(3,928)	(3,928)
Operation and maintenance of plant services	125,000	-	125,000	149,775	-	149,775
Student transportation - school bus regular	126,659	-	126,659	212,168	-	212,168
Total equipment	<u>358,184</u>	<u>92,519</u>	<u>450,703</u>	<u>370,789</u>	<u>113,802</u>	<u>484,591</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
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
326,249	-	326,249	326,018	-	326,018
-	-	-	-	-	-
1,270,094	-	1,270,094	1,270,092	-	1,270,092
-	-	-	-	-	-
<u>1,596,343</u>	<u>-</u>	<u>1,596,343</u>	<u>1,596,110</u>	<u>-</u>	<u>1,596,110</u>
152,344	-	152,344	152,344	-	152,344
1,247,984	-	1,247,984	1,229,616	-	1,229,616
2,307,778	-	2,307,778	2,307,778	-	2,307,778
5,991,396	-	5,991,396	5,988,387	-	5,988,387
132,190	-	132,190	83,503	-	83,503
33,529	-	33,529	33,529	-	33,529
<u>9,865,221</u>	<u>-</u>	<u>9,865,221</u>	<u>9,795,157</u>	<u>-</u>	<u>9,795,157</u>
34,232	-	34,232	34,226	-	34,226
69,352	-	69,352	69,352	-	69,352
211,367	-	211,367	211,210	-	211,210
-	-	-	-	-	-
<u>314,951</u>	<u>-</u>	<u>314,951</u>	<u>314,788</u>	<u>-</u>	<u>314,788</u>
17,663	-	17,663	17,663	-	17,663
109,427	-	109,427	109,268	-	109,268
1,021,267	-	1,021,267	1,021,267	-	1,021,267
361,213	-	361,213	359,791	-	359,791
114,473	-	114,473	52,390	-	52,390
26,652	-	26,652	26,652	-	26,652
<u>1,650,695</u>	<u>-</u>	<u>1,650,695</u>	<u>1,587,031</u>	<u>-</u>	<u>1,587,031</u>
12,051	-	12,051	12,051	-	12,051
206,907	-	206,907	206,574	-	206,574
273,373	-	273,373	273,373	-	273,373
725,371	-	725,371	725,368	-	725,368
15,053	-	15,053	5,689	-	5,689
12,838	-	12,838	12,838	-	12,838
<u>1,245,593</u>	<u>-</u>	<u>1,245,593</u>	<u>1,235,893</u>	<u>-</u>	<u>1,235,893</u>
50,000	-	50,000	17,552	-	17,552
1,367	3,622,554	3,623,921	-	2,932,294	2,932,294
32,204	4,093,389	4,125,593	18,489	2,180,815	2,199,304
1,079,828	-	1,079,828	1,079,828	-	1,079,828
4,478,072	-	4,478,072	3,218,989	-	3,218,989
2,026,200	-	2,026,200	2,026,200	-	2,026,200
4,775,470	58,345,242	63,120,712	4,749,613	57,654,601	62,404,214
<u>12,443,141</u>	<u>66,061,185</u>	<u>78,504,326</u>	<u>11,110,671</u>	<u>62,767,710</u>	<u>73,878,381</u>
-	-	-	51,679,943	-	51,679,943
-	-	-	19,172,314	-	19,172,314
-	-	-	25,984	-	25,984
-	-	-	17,829,318	-	17,829,318
-	-	-	88,707,559	-	88,707,559
<u>186,244,224</u>	<u>106,867,019</u>	<u>293,111,243</u>	<u>251,641,243</u>	<u>100,120,415</u>	<u>351,761,658</u>
<u>210,929,265</u>	<u>299,305,263</u>	<u>510,234,528</u>	<u>270,114,699</u>	<u>281,800,875</u>	<u>551,915,574</u>
-	121,904	121,904	-	81,970	81,970
-	20,540	20,540	-	-	-
36,440	-	36,440	16,102	-	16,102
50	-	50	-	-	-
21,306	-	21,306	10,740	-	10,740
57,575	-	57,575	45,083	-	45,083
-	63,877	63,877	-	56,927	56,927
274,775	-	274,775	100,131	-	100,131
338,827	-	338,827	338,826	-	338,826
<u>728,973</u>	<u>206,321</u>	<u>935,294</u>	<u>510,882</u>	<u>138,897</u>	<u>649,779</u>

JERSEY CITY PUBLIC SCHOOLS
Combining Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2020

	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
Facilities acquisition and construction services:						
Architect/engineering services	\$ 207,009	\$ -	\$ 207,009	\$ (50,000)	\$ -	\$ (50,000)
Construction services	1,800,000	-	1,800,000	1,050,000	-	1,050,000
Total facilities acquisition and construction services	<u>2,007,009</u>	<u>-</u>	<u>2,007,009</u>	<u>1,000,000</u>	<u>-</u>	<u>1,000,000</u>
Total capital outlay	<u>2,365,193</u>	<u>92,519</u>	<u>2,457,712</u>	<u>1,370,789</u>	<u>113,802</u>	<u>1,484,591</u>
Special schools:						
Summer school - instruction:						
Salaries of teachers	477,240	-	477,240	(4,650)	-	(4,650)
General supplies	2,165	-	2,165	-	-	-
Total summer school - instruction	<u>479,405</u>	<u>-</u>	<u>479,405</u>	<u>(4,650)</u>	<u>-</u>	<u>(4,650)</u>
Summer school - support services:						
Salaries	64,240	-	64,240	(1,327)	-	(1,327)
Salaries of program directors	-	-	-	6,000	-	6,000
Personal services - employee benefits	41,432	-	41,432	(23)	-	(23)
Total summer school - support services	<u>105,672</u>	<u>-</u>	<u>105,672</u>	<u>4,650</u>	<u>-</u>	<u>4,650</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	-	-	-
Personal services - employee benefits	16,983	-	16,983	-	-	-
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>71,761,094</u>	<u>-</u>	<u>71,761,094</u>	<u>5,361,230</u>	<u>-</u>	<u>5,361,230</u>
Total expenditures	<u>278,205,847</u>	<u>281,246,393</u>	<u>559,452,240</u>	<u>14,410,048</u>	<u>18,265,191</u>	<u>32,675,239</u>
Excess (deficiency) of revenues over (under) expenditures	<u>244,936,076</u>	<u>(281,246,393)</u>	<u>(36,310,317)</u>	<u>16,282,585</u>	<u>(18,265,191)</u>	<u>(1,982,606)</u>
OTHER FINANCING SOURCES (USES)						
Transfers in - contribution to school based budget-general fund	-	266,950,459	266,950,459	-	18,265,191	18,265,191
Transfers in - contribution to school based budget-special revenue fund	-	10,929,982	10,929,982	-	-	-
Transfers out - local contribution to special revenue fund preschool education aid - inclusion	(615,846)	-	(615,846)	(1,017,394)	-	(1,017,394)
Transfers out - contribution to school based budget	(266,950,459)	-	(266,950,459)	(18,265,191)	-	(18,265,191)
Transfers out - contribution to food services to cover deficit	-	-	-	-	-	-
Total other financing sources (uses)	<u>(267,566,305)</u>	<u>277,880,441</u>	<u>10,314,136</u>	<u>(19,282,585)</u>	<u>18,265,191</u>	<u>(1,017,394)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>(22,630,229)</u>	<u>(3,365,952)</u>	<u>(25,996,181)</u>	<u>(3,000,000)</u>	<u>-</u>	<u>(3,000,000)</u>
Fund balances, July 1	<u>22,630,229</u>	<u>3,365,952</u>	<u>25,996,181</u>	<u>3,000,000</u>	<u>-</u>	<u>3,000,000</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
\$ 157,009	\$ -	\$ 157,009	\$ -	\$ -	\$ -
2,850,000	-	2,850,000	-	-	-
3,007,009	-	3,007,009	-	-	-
<u>3,735,982</u>	<u>206,321</u>	<u>3,942,303</u>	<u>510,882</u>	<u>138,897</u>	<u>649,779</u>
472,590	-	472,590	431,212	-	431,212
2,165	-	2,165	803	-	803
<u>474,755</u>	<u>-</u>	<u>474,755</u>	<u>432,015</u>	<u>-</u>	<u>432,015</u>
62,913	-	62,913	62,913	-	62,913
6,000	-	6,000	6,000	-	6,000
41,409	-	41,409	36,520	-	36,520
<u>110,322</u>	<u>-</u>	<u>110,322</u>	<u>105,433</u>	<u>-</u>	<u>105,433</u>
210,000	-	210,000	113,918	-	113,918
4,264	-	4,264	-	-	-
<u>214,264</u>	<u>-</u>	<u>214,264</u>	<u>113,918</u>	<u>-</u>	<u>113,918</u>
12,000	-	12,000	11,302	-	11,302
16,983	-	16,983	4,542	-	4,542
28,983	-	28,983	15,844	-	15,844
<u>828,324</u>	<u>-</u>	<u>828,324</u>	<u>667,210</u>	<u>-</u>	<u>667,210</u>
77,122,324	-	77,122,324	73,193,514	-	73,193,514
<u>292,615,895</u>	<u>299,511,584</u>	<u>592,127,479</u>	<u>344,486,305</u>	<u>281,939,772</u>	<u>626,426,077</u>
<u>261,218,661</u>	<u>(299,511,584)</u>	<u>(38,292,923)</u>	<u>298,097,457</u>	<u>(281,939,772)</u>	<u>16,157,685</u>
-	285,215,650	285,215,650	-	271,786,291	271,786,291
-	10,929,982	10,929,982	-	10,286,716	10,286,716
(1,633,240)	-	(1,633,240)	(1,633,240)	-	(1,633,240)
(285,215,650)	-	(285,215,650)	(271,786,291)	-	(271,786,291)
-	-	-	-	-	-
<u>(286,848,890)</u>	<u>296,145,632</u>	<u>9,296,742</u>	<u>(273,419,531)</u>	<u>282,073,007</u>	<u>8,653,476</u>
(25,630,229)	(3,365,952)	(28,996,181)	24,677,926	133,235	24,811,161
<u>25,630,229</u>	<u>3,365,952</u>	<u>28,996,181</u>	<u>48,884,723</u>	<u>3,365,952</u>	<u>52,250,675</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 73,562,649</u>	<u>\$ 3,499,187</u>	<u>\$ 77,061,836</u>

JERSEY CITY PUBLIC SCHOOLS
Budgetary Comparison Schedule
Special Revenue Fund
for the Fiscal Year Ended June 30, 2020

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
REVENUES					
Federal sources	\$ 28,615,523	\$ 6,073,911	\$ 34,689,434	\$ 29,466,206	\$ (5,223,228)
State sources	71,408,076	1,979,651	73,387,727	69,817,978	(3,569,749)
Private sources	-	1,153,512	1,153,512	364,843	(788,669)
Total revenues	<u>100,023,599</u>	<u>9,207,074</u>	<u>109,230,673</u>	<u>99,649,027</u>	<u>(9,581,646)</u>
EXPENDITURES					
Current:					
Instruction:					
Salaries of teachers	17,312,447	1,447,113	18,759,560	17,696,317	1,063,243
Other salaries for instruction	7,616,585	19,743	7,636,328	6,670,910	965,418
Unused vacation payment to terminated/retired staff	112,500	-	112,500	31,910	80,590
Purchased professional and technical services	-	876,898	876,898	733,167	143,731
Purchased professional - educational services	328,475	(273,475)	55,000	10,370	44,630
Other purchased services	130,500	996,724	1,127,224	696,259	430,965
Tuition to other LEA's within the state - regular	1,229,310	-	1,229,310	1,210,212	19,098
Tuition to CSSD & regional day schools	5,777,834	(277,834)	5,500,000	5,023,581	476,419
Supplies and materials	200,000	(128,650)	71,350	5,860	65,490
General supplies	6,281,421	(3,399,053)	2,882,368	2,235,083	647,285
Computers - instructional	-	2,445,557	2,445,557	2,191,914	253,643
Textbooks	189,729	42,089	231,818	193,326	38,492
Other objects	-	127,194	127,194	53,435	73,759
Miscellaneous expenditures	-	1,375	1,375	-	1,375
Total instruction	<u>39,178,801</u>	<u>1,877,681</u>	<u>41,056,482</u>	<u>36,752,344</u>	<u>4,304,138</u>
Support services:					
Salaries	270,070	2,860	272,930	164,388	108,542
Salaries of supervisors of instructions	256,816	1,055,297	1,312,113	997,384	314,729
Salaries of principals/assistant principals	460,917	-	460,917	296,700	164,217
Salaries of other professional staff	3,589,505	(96,653)	3,492,852	3,216,988	275,864
Salaries of secretarial and clerical assistants	298,617	197,200	495,817	400,419	95,398
Other salaries	1,303,919	1,036,142	2,340,061	1,948,896	391,165
Family/parent liaison salary	113,902	420	114,322	110,880	3,442
Other salaries for instruction	1,453,926	193,790	1,647,716	1,275,590	372,126
Unused vacation payment to terminated/retired staff	56,250	-	56,250	27,581	28,669
Personal services - employee benefits	10,674,727	1,017,696	11,692,423	11,410,280	282,143
Social Security contribution	-	220,664	220,664	216,057	4,607
TPAF contribution	-	708,606	708,606	699,202	9,404
Unused sick payment to terminated/retired staff	-	145,118	145,118	145,118	-
Purchased professional and technical services	347,115	2,297,291	2,644,406	1,951,262	693,144
Purchased professional - educational services	2,973,646	(2,636,792)	336,854	-	336,854
Purchased educational services- contracted pre-k	26,732,818	2,623,320	29,356,138	28,344,394	1,011,744
Purchased educational services- Head Start	2,623,320	(2,623,320)	-	-	-
Other purchased professional - education services	50,000	(1,510)	48,490	-	48,490
Purchased professional services	60,000	(10,250)	49,750	-	49,750
Purchased property services	-	600	600	-	600
Cleaning, repair and maintenance services	2,000	-	2,000	-	2,000
Rental of land and buildings	-	10,713	10,713	-	10,713
Other purchased services	-	524,075	524,075	339,127	184,948
Transportation - contracted services:					
(between home and school) - vendors	785,192	-	785,192	-	785,192
(other than between home and school) - vendors	-	920	920	-	920
(other than between home and school) - grants	100,000	-	100,000	8,755	91,245
Travel	8,000	2,792	10,792	3,556	7,236
Miscellaneous purchased services	-	559,491	559,491	549,857	9,634
Supplies and materials	636,775	594,625	1,231,400	862,271	369,129
Computers - non-instructional	-	595,146	595,146	586,877	8,269
Other objects	10,000	6,743	16,743	8,118	8,625
Indirect Costs	-	323,660	323,660	205,699	117,961
Total support services	<u>52,807,515</u>	<u>6,748,644</u>	<u>59,556,159</u>	<u>53,769,399</u>	<u>5,786,760</u>
Capital outlay:					
Instructional equipment	30,000	575,814	605,814	467,076	138,738
Non-instructional equipment	10,000	-	10,000	1,797	8,203
Total capital outlay	<u>40,000</u>	<u>575,814</u>	<u>615,814</u>	<u>468,873</u>	<u>146,941</u>
Transfer to Charter School	-	4,935	4,935	4,935	-
Total expenditures	<u>92,026,316</u>	<u>9,207,074</u>	<u>101,233,390</u>	<u>90,995,551</u>	<u>10,237,839</u>

JERSEY CITY PUBLIC SCHOOLS
Budgetary Comparison Schedule
Special Revenue Fund
for the Fiscal Year Ended June 30, 2020

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
OTHER FINANCING SOURCES (USES)					
Transfer in - local contribution from general fund	\$ 2,932,699	\$ -	\$ 2,932,699	\$ 1,633,240	\$ 1,299,459
Transfer out - contribution to school based budget	<u>(10,929,982)</u>	<u>-</u>	<u>(10,929,982)</u>	<u>(10,286,716)</u>	<u>(643,266)</u>
Total other financing Sources (uses)	<u>(7,997,283)</u>	<u>-</u>	<u>(7,997,283)</u>	<u>(8,653,476)</u>	<u>656,193</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, 2020

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] \$ 642,583,762	[C-2] \$ 99,649,027
Difference - budget to GAAP:		
Grant accounting budgetary basis differs from GAAP in that encumbrances are recognized as expenditures, and the related revenue is recognized.	-	(2,278,128)
State aid payment recognized for GAAP statements in the current year, previously recognized for budgetary purposes.	40,483,230	6,761,145
State aid payment recognized for budgetary purposes, not recognized for GAAP statements.	<u>(37,747,091)</u>	<u>(6,932,364)</u>
Total revenues as reported on the statement of revenues, expenditures and changes in fund balances - governmental funds.	[B-2] \$ <u>645,319,901</u>	[B-2] \$ <u>97,199,680</u>
USES/OUTFLOWS OF RESOURCES		
Actual amounts (budgetary basis) "total outflows" from the budgetary comparison schedule	[C-1] \$ 617,772,601	[C-2] \$ 99,649,027
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.	-	(2,278,128)
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>8,653,476</u>	<u>(8,653,476)</u>
Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds	[B-2] \$ <u>626,426,077</u>	[B-2] \$ <u>88,717,423</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 SIX FISCAL YEARS

	<u>June 30, 2020</u>	<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	1.0019713717%	1.0217028068%	1.0181240525%	0.9675142000%	0.9958877800%	1.0731390000%
District's proportionate share of the net pension liability	\$ 180,540,041	\$ 201,168,190	\$ 237,003,006	\$ 286,549,957	\$ 223,556,851	\$ 200,921,082
District's covered payroll	\$ 70,371,250	\$ 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	256.55%	283.81%	336.51%	403.85%	320.70%	303.90%
Plan fiduciary net position as a percentage of the total pension liability - Local Group	56.27%	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 SIX FISCAL YEARS

	<u>June 30, 2020</u>	<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	\$ 9,746,230	\$ 10,162,642	\$ 9,431,832	\$ 8,595,258	\$ 8,561,964	\$ 8,846,808
Contributions in relation to the contractually required contribution	<u>9,746,230</u>	<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>	<u>\$ -</u>
District's covered payroll	\$ 70,371,250	\$ 70,881,693	\$ 70,429,086	\$ 70,953,785	\$ 69,709,444	\$ 66,113,399
Contributions as a percentage of covered-employee payroll	13.85%	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 SIX FISCAL YEARS

	<u>June 30, 2020</u>	<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%	0.000%
State's proportion of the net pension liability associated with the District	2.423%	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>1,487,281,935</u>	<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>\$ 1,487,281,935</u>	<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%	0.000%
Plan fiduciary net position as a percentage of the total pension liability	26.95%	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 THREE FISCAL YEARS*

	<u>June 30, 2020</u>	<u>June 30, 2019</u>	<u>June 30, 2018</u>
OPEB liability, July 1	\$ 1,145,213,526	\$ 1,323,249,257	\$ 1,431,554,456
Changes recognized for the fiscal year:			
Service cost	39,410,032	44,742,142	53,953,770
Interest on the total OPEB liability	45,257,983	48,449,546	41,919,270
Difference between expected and actual experience	(186,490,929)	(110,244,199)	-
Changes in assumptions	15,328,991	(131,418,984)	(174,657,561)
Changes in proportion	-	-	-
Gross benefit payments	(31,559,471)	(30,622,602)	(30,649,261)
Contributions from the member	<u>935,511</u>	<u>1,058,366</u>	<u>1,128,583</u>
Net changes	<u>(117,117,883)</u>	<u>(178,035,731)</u>	<u>(108,305,199)</u>
OPEB liability, June 30	<u>\$ 1,028,095,643</u>	<u>\$ 1,145,213,526</u>	<u>\$ 1,323,249,257</u>
District's proportionate share of OPEB liability	\$ -	\$ -	\$ -
State's proportionate share of OPEB liability	<u>1,028,095,643</u>	<u>1,145,213,526</u>	<u>1,323,249,257</u>
Total OPEB liability	<u>\$ 1,028,095,643</u>	<u>\$ 1,145,213,526</u>	<u>\$ 1,323,249,257</u>
District's covered employee payroll	\$ 323,328,288	\$ 319,119,950	\$ 324,257,805
Total OPEB Liability as a percentage of covered employee payroll	0.000%	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, 2020

	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, 2019	6.28%	5.60%	3.50%
As of June 30, 2018	5.66%	4.86%	3.87%
Municipal bond rate:			
As of June 30, 2019	3.50%	3.50%	3.50%
As of June 30, 2018	3.87%	3.87%	3.87%
Inflation rate:			
As of June 30, 2019			2.50%
Price	2.75%	2.75%	
Wage	3.25%	3.25%	
As of June 30, 2018	2.25%	2.25%	2.50%
Long-term expected rate of return on pension plan investments:			
As of June 30, 2019	7.00%	7.00%	Not Applicable
As of June 30, 2018	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, 2020

	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund
	<u> </u>	<u> </u>	<u> </u>
ASSETS			
Cash and cash equivalents	\$ 43,637,580	\$ 28,632	\$ 43,666,212
Intrafund receivable	-	3,565,983	3,565,983
Receivables from other governments:			
State	43,818,014	-	43,818,014
Local	73,188	-	73,188
Other accounts receivable	1,173,328	-	1,173,328
Restricted cash	608	-	608
	<u> </u>	<u> </u>	<u> </u>
Total assets	<u>\$ 88,702,718</u>	<u>\$ 3,594,615</u>	<u>\$ 92,297,333</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Interfund payable	\$ 2,343,587	\$ -	\$ 2,343,587
Intrafund payable	3,565,983	-	3,565,983
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	8,077,940	95,428	8,173,368
	<u> </u>	<u> </u>	<u> </u>
Total liabilities	<u>15,140,069</u>	<u>95,428</u>	<u>15,235,497</u>
Fund balances:			
Restricted fund balance:			
Excess surplus - subsequent year's expenditures	13,761,343	-	13,761,343
Excess surplus	15,952,495	-	15,952,495
Capital reserve	608	-	608
Assigned fund balance:			
Other purposes - year end encumbrances	18,649,271	3,499,187	22,148,458
Designated for subsequent year's expenditures	12,716,328	-	12,716,328
Unassigned fund balance	12,482,604	-	12,482,604
	<u> </u>	<u> </u>	<u> </u>
Total fund balances	<u>73,562,649</u>	<u>3,499,187</u>	<u>77,061,836</u>
	<u> </u>	<u> </u>	<u> </u>
Total liabilities and fund balances	<u>\$ 88,702,718</u>	<u>\$ 3,594,615</u>	<u>\$ 92,297,333</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2020

	<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	\$ 285,215,650	95.23%	\$ 268,287,104	\$ 16,928,546
General Fund Reserve for Encumbrances at June 30, 2019	3,365,952	1.12%	3,365,952	-
	<u>288,581,602</u>	<u>96.35%</u>	<u>271,653,056</u>	<u>16,928,546</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	10,929,982	3.65%	10,286,716	643,266
Total Restricted Federal Resources	<u>10,929,982</u>	<u>3.65%</u>	<u>10,286,716</u>	<u>643,266</u>
Totals	<u>\$ 299,511,584</u>	<u>100.00%</u>	<u>\$ 281,939,772</u>	<u>\$ 17,571,812</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2020

	<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	\$ 6,446,443	95.31%	\$ 5,897,904	\$ 548,539
General Fund Reserve for Encumbrances at June 30, 2019	82,034	1.21%	82,034	-
	<u>6,528,477</u>	<u>96.52%</u>	<u>5,979,938</u>	<u>548,539</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	234,854	3.48%	215,605	19,249
Total Restricted Federal Resources	<u>234,854</u>	<u>3.48%</u>	<u>215,605</u>	<u>19,249</u>
Totals	<u>\$ 6,763,331</u>	<u>100.00%</u>	<u>\$ 6,195,543</u>	<u>\$ 567,788</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2020

	<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	\$ 8,129,859	94.84%	\$ 7,640,572	\$ 489,287
General Fund Reserve for Encumbrances at June 30, 2019	101,780	1.19%	101,780	-
	<u>8,231,639</u>	<u>96.03%</u>	<u>7,742,352</u>	<u>489,287</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	340,576	3.97%	320,079	20,497
Total Restricted Federal Resources	<u>340,576</u>	<u>3.97%</u>	<u>320,079</u>	<u>20,497</u>
Totals	<u>\$ 8,572,215</u>	<u>100.00%</u>	<u>\$ 8,062,431</u>	<u>\$ 509,784</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2020

	<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	\$ 7,154,374	95.70%	\$ 6,855,280	\$ 299,094
General Fund Reserve for Encumbrances at June 30, 2019	84,432	1.13%	84,432	-
	<u>7,238,806</u>	<u>96.83%</u>	<u>6,939,712</u>	<u>299,094</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	237,120	3.17%	227,191	9,929
Total Restricted Federal Resources	<u>237,120</u>	<u>3.17%</u>	<u>227,191</u>	<u>9,929</u>
Totals	<u>\$ 7,475,926</u>	<u>100.00%</u>	<u>\$ 7,166,903</u>	<u>\$ 309,023</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2020

	<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	\$ 7,754,647	95.63%	\$ 7,261,982	\$ 492,665
General Fund Reserve for Encumbrances at June 30, 2019	93,528	1.15%	93,528	-
	<u>7,848,175</u>	<u>96.78%</u>	<u>7,355,510</u>	<u>492,665</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	259,775	3.22%	244,728	15,047
Total Restricted Federal Resources	<u>259,775</u>	<u>3.22%</u>	<u>244,728</u>	<u>15,047</u>
Totals	<u>\$ 8,107,950</u>	<u>100.00%</u>	<u>\$ 7,600,238</u>	<u>\$ 507,712</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2020

	<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	\$ 10,176,384	93.41%	\$ 9,794,988	\$ 381,396
General Fund Reserve for Encumbrances at June 30, 2019	192,481	1.77%	192,481	-
	<u>10,368,865</u>	<u>95.18%</u>	<u>9,987,469</u>	<u>381,396</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	525,570	4.82%	505,774	19,796
Total Restricted Federal Resources	<u>525,570</u>	<u>4.82%</u>	<u>505,774</u>	<u>19,796</u>
Totals	<u>\$ 10,894,435</u>	<u>100.00%</u>	<u>\$ 10,493,243</u>	<u>\$ 401,192</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2020

	<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	\$ 8,907,906	95.68%	\$ 8,480,765	\$ 427,141
General Fund Reserve for Encumbrances at June 30, 2019	95,814	1.02%	95,814	-
	<u>9,003,720</u>	<u>96.70%</u>	<u>8,576,579</u>	<u>427,141</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	306,593	3.30%	292,686	13,907
Total Restricted Federal Resources	<u>306,593</u>	<u>3.30%</u>	<u>292,686</u>	<u>13,907</u>
Totals	<u>\$ 9,310,313</u>	<u>100.00%</u>	<u>\$ 8,869,265</u>	<u>\$ 441,048</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2020

	<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	\$ 8,486,716	94.25%	\$ 7,886,790	\$ 599,926
General Fund Reserve for Encumbrances at June 30, 2019	102,195	1.13%	102,195	-
	<u>8,588,911</u>	<u>95.38%</u>	<u>7,988,985</u>	<u>599,926</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	415,337	4.62%	386,969	28,368
Total Restricted Federal Resources	<u>415,337</u>	<u>4.62%</u>	<u>386,969</u>	<u>28,368</u>
Totals	<u>\$ 9,004,248</u>	<u>100.00%</u>	<u>\$ 8,375,954</u>	<u>\$ 628,294</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2020

	<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	\$ 4,896,799	95.54%	\$ 4,282,903	\$ 613,896
General Fund Reserve for Encumbrances at June 30, 2019	41,371	0.81%	41,371	-
	<u>4,938,170</u>	<u>96.35%</u>	<u>4,324,274</u>	<u>613,896</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	187,279	3.65%	163,815	23,464
Total Restricted Federal Resources	<u>187,279</u>	<u>3.65%</u>	<u>163,815</u>	<u>23,464</u>
Totals	<u>\$ 5,125,449</u>	<u>100.00%</u>	<u>\$ 4,488,089</u>	<u>\$ 637,360</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2020

	<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	\$ 6,327,044	95.67%	\$ 5,648,411	\$ 678,633
General Fund Reserve for Encumbrances at June 30, 2019	56,702	0.86%	56,702	-
	<u>6,383,746</u>	<u>96.53%</u>	<u>5,705,113</u>	<u>678,633</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	229,568	3.47%	205,084	24,484
Total Restricted Federal Resources	<u>229,568</u>	<u>3.47%</u>	<u>205,084</u>	<u>24,484</u>
Totals	<u>\$ 6,613,314</u>	<u>100.00%</u>	<u>\$ 5,910,197</u>	<u>\$ 703,117</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2020

	<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	\$ 9,598,802	95.05%	\$ 9,058,288	\$ 540,514
General Fund Reserve for Encumbrances at June 30, 2019	114,443	1.13%	114,443	-
	<u>9,713,245</u>	<u>96.18%</u>	<u>9,172,731</u>	<u>540,514</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	385,885	3.82%	364,315	21,570
Total Restricted Federal Resources	<u>385,885</u>	<u>3.82%</u>	<u>364,315</u>	<u>21,570</u>
Totals	<u>\$ 10,099,130</u>	<u>100.00%</u>	<u>\$ 9,537,046</u>	<u>\$ 562,084</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2020

	<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	\$ 4,778,272	99.24%	\$ 4,591,077	\$ 187,195
General Fund Reserve for Encumbrances at June 30, 2019	36,480	0.76%	36,480	-
	<u>4,814,752</u>	<u>100.00%</u>	<u>4,627,557</u>	<u>187,195</u>
Totals	<u>\$ 4,814,752</u>	<u>100.00%</u>	<u>\$ 4,627,557</u>	<u>\$ 187,195</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2020

	<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	\$ 11,088,856	93.65%	\$ 10,459,891	\$ 628,965
General Fund Reserve for Encumbrances at June 30, 2019	196,645	1.66%	196,645	-
	<u>11,285,501</u>	<u>95.31%</u>	<u>10,656,536</u>	<u>628,965</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	556,551	4.69%	524,385	32,166
Total Restricted Federal Resources	<u>556,551</u>	<u>4.69%</u>	<u>524,385</u>	<u>32,166</u>
Totals	<u>\$ 11,842,052</u>	<u>100.00%</u>	<u>\$ 11,180,921</u>	<u>\$ 661,131</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2020

	<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	\$ 6,004,778	95.27%	\$ 5,359,182	\$ 645,596
General Fund Reserve for Encumbrances at June 30, 2019	61,680	0.98%	61,680	-
	<u>6,066,458</u>	<u>96.25%</u>	<u>5,420,862</u>	<u>645,596</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	237,120	3.75%	211,202	25,918
Total Restricted Federal Resources	<u>237,120</u>	<u>3.75%</u>	<u>211,202</u>	<u>25,918</u>
Totals	<u>\$ 6,303,578</u>	<u>100.00%</u>	<u>\$ 5,632,064</u>	<u>\$ 671,514</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2020

	<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	\$ 6,577,465	94.11%	\$ 6,159,630	\$ 417,835
General Fund Reserve for Encumbrances at June 30, 2019	86,321	1.24%	86,321	-
	<u>6,663,786</u>	<u>95.35%</u>	<u>6,245,951</u>	<u>417,835</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	325,473	4.65%	304,601	20,872
Total Restricted Federal Resources	<u>325,473</u>	<u>4.65%</u>	<u>304,601</u>	<u>20,872</u>
Totals	<u>\$ 6,989,259</u>	<u>100.00%</u>	<u>\$ 6,550,552</u>	<u>\$ 438,707</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2020

	<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	\$ 13,118,985	95.95%	\$ 12,623,797	\$ 495,188
General Fund Reserve for Encumbrances at June 30, 2019	78,299	0.57%	78,299	-
	<u>13,197,284</u>	<u>96.52%</u>	<u>12,702,096</u>	<u>495,188</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	475,749	3.48%	457,970	17,779
Total Restricted Federal Resources	<u>475,749</u>	<u>3.48%</u>	<u>457,970</u>	<u>17,779</u>
Totals	<u>\$ 13,673,033</u>	<u>100.00%</u>	<u>\$ 13,160,066</u>	<u>\$ 512,967</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2020

	<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	\$ 7,586,671	95.00%	\$ 7,016,098	\$ 570,573
General Fund Reserve for Encumbrances at June 30, 2019	79,477	1.00%	79,477	-
	<u>7,666,148</u>	<u>96.00%</u>	<u>7,095,575</u>	<u>570,573</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	320,187	4.00%	295,649	24,538
Total Restricted Federal Resources	<u>320,187</u>	<u>4.00%</u>	<u>295,649</u>	<u>24,538</u>
Totals	<u>\$ 7,986,335</u>	<u>100.00%</u>	<u>\$ 7,391,224</u>	<u>\$ 595,111</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2020

	<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	\$ 6,699,897	94.99%	\$ 6,167,347	\$ 532,550
General Fund Reserve for Encumbrances at June 30, 2019	93,386	1.32%	93,386	-
	<u>6,793,283</u>	<u>96.31%</u>	<u>6,260,733</u>	<u>532,550</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	259,775	3.69%	239,872	19,903
Total Restricted Federal Resources	<u>259,775</u>	<u>3.69%</u>	<u>239,872</u>	<u>19,903</u>
Totals	<u>\$ 7,053,058</u>	<u>100.00%</u>	<u>\$ 6,500,605</u>	<u>\$ 552,453</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2020

	<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	\$ 5,166,084	96.98%	\$ 4,854,664	\$ 311,420
General Fund Reserve for Encumbrances at June 30, 2019	29,228	0.55%	29,228	-
	<u>5,195,312</u>	<u>97.53%</u>	<u>4,883,892</u>	<u>311,420</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	131,398	2.47%	123,687	7,711
Total Restricted Federal Resources	<u>131,398</u>	<u>2.47%</u>	<u>123,687</u>	<u>7,711</u>
Totals	<u>\$ 5,326,710</u>	<u>100.00%</u>	<u>\$ 5,007,579</u>	<u>\$ 319,131</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2020

	<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	\$ 9,312,663	93.42%	\$ 8,761,351	\$ 551,312
General Fund Reserve for Encumbrances at June 30, 2019	122,193	1.23%	122,193	-
	<u>9,434,856</u>	<u>94.65%</u>	<u>8,883,544</u>	<u>551,312</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	533,896	5.35%	502,134	31,762
Total Restricted Federal Resources	<u>533,896</u>	<u>5.35%</u>	<u>502,134</u>	<u>31,762</u>
Totals	<u>\$ 9,968,752</u>	<u>100.00%</u>	<u>\$ 9,385,678</u>	<u>\$ 583,074</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2020

	<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	\$ 9,979,281	93.51%	\$ 9,125,613	\$ 853,668
General Fund Reserve for Encumbrances at June 30, 2019	158,791	1.49%	158,791	-
	<u>10,138,072</u>	<u>95.00%</u>	<u>9,284,404</u>	<u>853,668</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	533,896	5.00%	488,653	45,243
Total Restricted Federal Resources	<u>533,896</u>	<u>5.00%</u>	<u>488,653</u>	<u>45,243</u>
Totals	<u>\$ 10,671,968</u>	<u>100.00%</u>	<u>\$ 9,773,057</u>	<u>\$ 898,911</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2020

	<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	\$ 3,270,566	94.56%	\$ 3,131,792	\$ 138,774
General Fund Reserve for Encumbrances at June 30, 2019	40,248	1.16%	40,248	-
	<u>3,310,814</u>	<u>95.72%</u>	<u>3,172,040</u>	<u>138,774</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	148,011	4.28%	141,834	6,177
Total Restricted Federal Resources	<u>148,011</u>	<u>4.28%</u>	<u>141,834</u>	<u>6,177</u>
Totals	<u>\$ 3,458,825</u>	<u>100.00%</u>	<u>\$ 3,313,874</u>	<u>\$ 144,951</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2020

	<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	\$ 7,413,206	95.37%	\$ 7,029,436	\$ 383,770
General Fund Reserve for Encumbrances at June 30, 2019	79,428	1.02%	79,428	-
	<u>7,492,634</u>	<u>96.39%</u>	<u>7,108,864</u>	<u>383,770</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	280,164	3.61%	266,241	13,923
Total Restricted Federal Resources	<u>280,164</u>	<u>3.61%</u>	<u>266,241</u>	<u>13,923</u>
Totals	<u>\$ 7,772,798</u>	<u>100.00%</u>	<u>\$ 7,375,105</u>	<u>\$ 397,693</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2020

	<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	\$ 4,018,444	94.81%	\$ 3,929,051	\$ 89,393
General Fund Reserve for Encumbrances at June 30, 2019	51,462	1.21%	51,462	-
	<u>4,069,906</u>	<u>96.02%</u>	<u>3,980,513</u>	<u>89,393</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	168,401	3.98%	164,991	3,410
Total Restricted Federal Resources	<u>168,401</u>	<u>3.98%</u>	<u>164,991</u>	<u>3,410</u>
Totals	<u>\$ 4,238,307</u>	<u>100.00%</u>	<u>\$ 4,145,504</u>	<u>\$ 92,803</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2020

	<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	\$ 5,866,380	95.69%	\$ 5,685,689	\$ 180,691
General Fund Reserve for Encumbrances at June 30, 2019	70,295	1.15%	70,295	-
	<u>5,936,675</u>	<u>96.84%</u>	<u>5,755,984</u>	<u>180,691</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	193,320	3.16%	187,824	5,496
Total Restricted Federal Resources	<u>193,320</u>	<u>3.16%</u>	<u>187,824</u>	<u>5,496</u>
Totals	<u>\$ 6,129,995</u>	<u>100.00%</u>	<u>\$ 5,943,808</u>	<u>\$ 186,187</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2020

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<u>P. S. 37 Rafael De J. Cordero</u>				
Resources:				
General Fund Contribution	\$ 8,083,079	96.25%	\$ 7,557,227	\$ 525,852
General Fund Reserve for Encumbrances at June 30, 2019	88,458	1.05%	88,458	-
	<u>8,171,537</u>	<u>97.30%</u>	<u>7,645,685</u>	<u>525,852</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	226,452	2.70%	212,162	14,290
Total Restricted Federal Resources	<u>226,452</u>	<u>2.70%</u>	<u>212,162</u>	<u>14,290</u>
Totals	<u>\$ 8,397,989</u>	<u>100.00%</u>	<u>\$ 7,857,847</u>	<u>\$ 540,142</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2020

	<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	\$ 8,013,076	94.53%	\$ 7,523,292	\$ 489,784
General Fund Reserve for Encumbrances at June 30, 2019	119,819	1.41%	119,819	-
	<u>8,132,895</u>	<u>95.94%</u>	<u>7,643,111</u>	<u>489,784</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	343,597	4.06%	323,442	20,155
Total Restricted Federal Resources	<u>343,597</u>	<u>4.06%</u>	<u>323,442</u>	<u>20,155</u>
Totals	<u>\$ 8,476,492</u>	<u>100.00%</u>	<u>\$ 7,966,553</u>	<u>\$ 509,939</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2020

	<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	\$ 5,874,023	96.29%	\$ 5,362,205	\$ 511,818
General Fund Reserve for Encumbrances at June 30, 2019	61,892	1.01%	61,892	-
	<u>5,935,915</u>	<u>97.30%</u>	<u>5,424,097</u>	<u>511,818</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	164,625	2.70%	150,515	14,110
Total Restricted Federal Resources	<u>164,625</u>	<u>2.70%</u>	<u>150,515</u>	<u>14,110</u>
Totals	<u>\$ 6,100,540</u>	<u>100.00%</u>	<u>\$ 5,574,612</u>	<u>\$ 525,928</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2020

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<u>P. S. 40 Ezra L. Nolan</u>				
Resources:				
General Fund Contribution	\$ 4,035,221	96.58%	\$ 3,656,131	\$ 379,090
General Fund Reserve for Encumbrances at June 30, 2019	34,099	0.82%	34,099	-
	<u>4,069,320</u>	<u>97.40%</u>	<u>3,690,230</u>	<u>379,090</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	108,743	2.60%	98,507	10,236
Total Restricted Federal Resources	<u>108,743</u>	<u>2.60%</u>	<u>98,507</u>	<u>10,236</u>
Totals	<u>\$ 4,178,063</u>	<u>100.00%</u>	<u>\$ 3,788,737</u>	<u>\$ 389,326</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2020

	<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	\$ 6,051,213	95.32%	\$ 5,355,328	\$ 695,885
General Fund Reserve for Encumbrances at June 30, 2019	66,555	1.05%	66,555	-
	<u>6,117,768</u>	<u>96.37%</u>	<u>5,421,883</u>	<u>695,885</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	230,323	3.63%	204,228	26,095
Total Restricted Federal Resources	<u>230,323</u>	<u>3.63%</u>	<u>204,228</u>	<u>26,095</u>
Totals	<u>\$ 6,348,091</u>	<u>100.00%</u>	<u>\$ 5,626,111</u>	<u>\$ 721,980</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2020

	<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	\$ 3,212,462	96.05%	\$ 3,052,061	\$ 160,401
General Fund Reserve for Encumbrances at June 30, 2019	25,538	0.76%	25,538	-
	<u>3,238,000</u>	<u>96.81%</u>	<u>3,077,599</u>	<u>160,401</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	106,478	3.19%	101,410	5,068
Total Restricted Federal Resources	<u>106,478</u>	<u>3.19%</u>	<u>101,410</u>	<u>5,068</u>
Totals	<u>\$ 3,344,478</u>	<u>100.00%</u>	<u>\$ 3,179,009</u>	<u>\$ 165,469</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2020

	<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	\$ 4,786,941	95.60%	\$ 4,485,039	\$ 301,902
General Fund Reserve for Encumbrances at June 30, 2019	56,514	1.13%	56,514	-
	<u>4,843,455</u>	<u>96.73%</u>	<u>4,541,553</u>	<u>301,902</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	163,870	3.27%	153,529	10,341
Total Restricted Federal Resources	<u>163,870</u>	<u>3.27%</u>	<u>153,529</u>	<u>10,341</u>
Totals	<u>\$ 5,007,325</u>	<u>100.00%</u>	<u>\$ 4,695,082</u>	<u>\$ 312,243</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2020

	<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	\$ 18,787,089	94.90%	\$ 18,210,639	\$ 576,450
General Fund Reserve for Encumbrances at June 30, 2019	272,765	1.38%	272,765	-
	<u>19,059,854</u>	<u>96.28%</u>	<u>18,483,404</u>	<u>576,450</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	735,503	3.72%	714,149	21,354
Total Restricted Federal Resources	<u>735,503</u>	<u>3.72%</u>	<u>714,149</u>	<u>21,354</u>
Totals	<u>\$ 19,795,357</u>	<u>100.00%</u>	<u>\$ 19,197,553</u>	<u>\$ 597,804</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2020

	<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	\$ 16,499,698	95.66%	\$ 15,925,495	\$ 574,203
General Fund Reserve for Encumbrances at June 30, 2019	184,593	1.07%	184,593	-
	<u>16,684,291</u>	<u>96.73%</u>	<u>16,110,088</u>	<u>574,203</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	564,838	3.27%	544,609	20,229
Total Restricted Federal Resources	<u>564,838</u>	<u>3.27%</u>	<u>544,609</u>	<u>20,229</u>
Totals	<u>\$ 17,249,129</u>	<u>100.00%</u>	<u>\$ 16,654,697</u>	<u>\$ 594,432</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2020

	<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	\$ 9,125,582	96.39%	\$ 8,363,741	\$ 761,841
General Fund Reserve for Encumbrances at June 30, 2019	102,065	1.08%	102,065	-
	<u>9,227,647</u>	<u>97.47%</u>	<u>8,465,806</u>	<u>761,841</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	239,365	2.53%	219,744	19,621
Total Restricted Federal Resources	<u>239,365</u>	<u>2.53%</u>	<u>219,744</u>	<u>19,621</u>
Totals	<u><u>\$ 9,467,012</u></u>	<u><u>100.00%</u></u>	<u><u>\$ 8,685,550</u></u>	<u><u>\$ 781,462</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, 2020

	<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	\$ 9,426,927	96.01%	\$ 9,108,711	\$ 318,216
General Fund Reserve for Encumbrances at June 30, 2019	87,053	0.89%	87,053	-
	<u>9,513,980</u>	<u>96.90%</u>	<u>9,195,764</u>	<u>318,216</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	304,329	3.10%	294,189	10,140
Total Restricted Federal Resources	<u>304,329</u>	<u>3.10%</u>	<u>294,189</u>	<u>10,140</u>
Totals	<u>\$ 9,818,309</u>	<u>100.00%</u>	<u>\$ 9,489,953</u>	<u>\$ 328,356</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2020

	<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	\$ 7,632,562	96.52%	\$ 7,289,318	\$ 343,244
General Fund Reserve for Encumbrances at June 30, 2019	49,784	0.63%	49,784	-
	<u>7,682,346</u>	<u>97.15%</u>	<u>7,339,102</u>	<u>343,244</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	225,037	2.85%	215,300	9,737
Total Restricted Federal Resources	<u>225,037</u>	<u>2.85%</u>	<u>215,300</u>	<u>9,737</u>
Totals	<u>\$ 7,907,383</u>	<u>100.00%</u>	<u>\$ 7,554,402</u>	<u>\$ 352,981</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2020

	<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	\$ 2,458,375	94.07%	\$ 2,361,570	\$ 96,805
General Fund Reserve for Encumbrances at June 30, 2019	31,039	1.19%	31,039	-
	<u>2,489,414</u>	<u>95.26%</u>	<u>2,392,609</u>	<u>96,805</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	123,846	4.74%	119,053	4,793
Total Restricted Federal Resources	<u>123,846</u>	<u>4.74%</u>	<u>119,053</u>	<u>4,793</u>
Totals	<u>\$ 2,613,260</u>	<u>100.00%</u>	<u>\$ 2,511,662</u>	<u>\$ 101,598</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2020

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<u>Innovation High School</u>				
Resources:				
General Fund Contribution	\$ 2,468,880	94.51%	\$ 2,333,846	\$ 135,034
General Fund Reserve for Encumbrances at June 30, 2019	37,065	1.42%	37,065	-
	<u>2,505,945</u>	<u>95.93%</u>	<u>2,370,911</u>	<u>135,034</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	106,478	4.07%	100,590	5,888
Total Restricted Federal Resources	<u>106,478</u>	<u>4.07%</u>	<u>100,590</u>	<u>5,888</u>
Totals	<u>\$ 2,612,423</u>	<u>100.00%</u>	<u>\$ 2,471,501</u>	<u>\$ 140,922</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2020

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>Government-Wide</u>					
EXPENDITURES -					
Current:					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 8,018,915	\$ 413,114	\$ 8,432,029	\$ 7,651,134	\$ 780,895
Grades 1-5	56,634,142	710,956	57,345,098	54,171,557	3,173,541
Grades 6-8	23,255,231	(189,120)	23,066,111	21,563,537	1,502,574
Grades 9-12	29,568,881	1,878,180	31,447,061	30,852,255	594,806
Total regular programs - instruction	<u>117,477,169</u>	<u>2,813,130</u>	<u>120,290,299</u>	<u>114,238,483</u>	<u>6,051,816</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	3,138,968	218,782	3,357,750	3,094,474	263,276
Purchased professional - educational services	177,700	(3,636)	174,064	157,032	17,032
Other purchased services (400-500 series)	1,117,505	119,591	1,237,096	818,808	418,288
Travel	5,000	9,021	14,021	2,466	11,555
General supplies	3,561,005	(684,356)	2,876,649	2,273,994	602,655
Computers - instructional	362,243	449,990	812,233	482,362	329,871
Textbooks	182,914	(52,679)	130,235	84,105	46,130
Other objects	297,759	81,109	378,868	180,809	198,059
Miscellaneous expenditures	33,532	1,828	35,360	1,954	33,406
Total regular programs - undistributed instruction	<u>8,876,626</u>	<u>139,650</u>	<u>9,016,276</u>	<u>7,096,004</u>	<u>1,920,272</u>
Total regular programs	<u>126,353,795</u>	<u>2,952,780</u>	<u>129,306,575</u>	<u>121,334,487</u>	<u>7,972,088</u>
Special education:					
Cognitive - mild:					
Salaries of teachers	492,395	47,405	539,800	535,956	3,844
Other salaries for instruction	224,726	(66,049)	158,677	134,364	24,313
General supplies	11,301	(1,200)	10,101	7,766	2,335
Total cognitive - mild	<u>728,422</u>	<u>(19,844)</u>	<u>708,578</u>	<u>678,086</u>	<u>30,492</u>
Cognitive - moderate:					
Salaries of teachers	752,040	18,627	770,667	657,703	112,964
Other salaries for instruction	379,038	(85,573)	293,465	293,019	446
General supplies	3,050	-	3,050	2,304	746
Other objects	1,100	-	1,100	-	1,100
Total cognitive - moderate	<u>1,135,228</u>	<u>(66,946)</u>	<u>1,068,282</u>	<u>953,026</u>	<u>115,256</u>
Learning/language disabilities:					
Salaries of teachers	4,595,895	200,761	4,796,656	4,483,086	313,570
Other salaries for instruction	2,701,582	(23,698)	2,677,884	2,361,250	316,634
Other purchased services (400-500 series)	1,000	-	1,000	1,000	-
General supplies	22,239	(354)	21,885	16,676	5,209
Computers	2,802	-	2,802	-	2,802
Total learning/language disabilities	<u>7,323,518</u>	<u>176,709</u>	<u>7,500,227</u>	<u>6,862,012</u>	<u>638,215</u>
Auditory impairments:					
Salaries of teachers	169,810	-	169,810	169,810	-
Total Auditory Impairments	<u>169,810</u>	<u>-</u>	<u>169,810</u>	<u>169,810</u>	<u>-</u>
Behavioral disabilities:					
Salaries of teachers	1,083,430	258,566	1,341,996	1,207,217	134,779
Other salaries for instruction	641,315	30,881	672,196	488,432	183,764
General supplies	4,345	(357)	3,988	2,799	1,189
Total behavioral disabilities	<u>1,729,090</u>	<u>289,090</u>	<u>2,018,180</u>	<u>1,698,448</u>	<u>319,732</u>
Multiple disabilities:					
Salaries of teachers	187,280	(86,135)	101,145	62,315	38,830
General supplies	1,000	-	1,000	1,000	-
Total multiple disabilities	<u>188,280</u>	<u>(86,135)</u>	<u>102,145</u>	<u>63,315</u>	<u>38,830</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2020

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<u>Government-Wide</u>					
Resource room/resource center:					
Salaries of teachers	\$ 29,393,370	\$ (427,940)	\$ 28,965,430	\$ 28,197,863	\$ 767,567
Other salaries for instruction	840,104	122,190	962,294	891,999	70,295
General supplies	20,907	(500)	20,407	11,766	8,641
Total resource room/resource center	<u>30,254,381</u>	<u>(306,250)</u>	<u>29,948,131</u>	<u>29,101,628</u>	<u>846,503</u>
Autism:					
Salaries of teachers	5,598,365	217,265	5,815,630	5,709,840	105,790
Other salaries for instruction	3,341,271	(92,086)	3,249,185	3,139,973	109,212
General supplies	18,169	-	18,169	10,507	7,662
Total autism	<u>8,957,805</u>	<u>125,179</u>	<u>9,082,984</u>	<u>8,860,320</u>	<u>222,664</u>
Total special education - instruction	<u>50,486,534</u>	<u>111,803</u>	<u>50,598,337</u>	<u>48,386,645</u>	<u>2,211,692</u>
Bilingual education:					
Salaries of teachers	11,184,395	354,258	11,538,653	11,070,943	467,710
Other salaries for instruction	921,338	(194,300)	727,038	703,878	23,160
Other purchased services (400-500 series)	2,400	-	2,400	1,267	1,133
General supplies	42,442	(4,701)	37,741	23,870	13,871
Textbooks	601	-	601	495	106
Total bilingual education	<u>12,151,176</u>	<u>155,257</u>	<u>12,306,433</u>	<u>11,800,453</u>	<u>505,980</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	208,900	16,532	225,432	158,875	66,557
Other purchase services (300-500 series)	3,000	(2,033)	967	-	967
Supplies and materials	1,000	(500)	500	-	500
Total other instructional	<u>212,900</u>	<u>13,999</u>	<u>226,899</u>	<u>158,875</u>	<u>68,024</u>
Total - instruction	<u>189,204,405</u>	<u>3,233,839</u>	<u>192,438,244</u>	<u>181,680,460</u>	<u>10,757,784</u>
Attendance and social work services:					
Salaries	212,582	-	212,582	212,547	35
Family/parent liaison salary	1,111,433	142,018	1,253,451	1,207,521	45,930
Supplies and materials	2,501	-	2,501	1,920	581
Total attendance and social work services	<u>1,326,516</u>	<u>142,018</u>	<u>1,468,534</u>	<u>1,421,988</u>	<u>46,546</u>
Health services:					
Salaries	3,533,220	144,864	3,678,084	3,534,784	143,300
Supplies and materials	56,719	10,266	66,985	49,901	17,084
Total health services	<u>3,589,939</u>	<u>155,130</u>	<u>3,745,069</u>	<u>3,584,685</u>	<u>160,384</u>
Other support services - students-regular:					
Salaries of other professional staff	6,441,155	325,552	6,766,707	6,280,025	486,682
Other salaries	830,000	(101,360)	728,640	678,496	50,144
Supplies and materials	62,367	(10,569)	51,798	17,833	33,965
Total other support services - students-regular	<u>7,333,522</u>	<u>213,623</u>	<u>7,547,145</u>	<u>6,976,354</u>	<u>570,791</u>
Educational media services/school library:					
Salaries	2,912,840	180,295	3,093,135	2,774,864	318,271
Other salaries for instruction	82,550	44,402	126,952	126,952	-
Other purchased services (400-500 series)	50,914	(7,106)	43,808	19,262	24,546
Supplies and materials	83,660	(2,057)	81,603	64,486	17,117
Computers	21,586	(1,396)	20,190	7,236	12,954
Other objects	200	-	200	198	2
Total educational media services/school library	<u>3,151,750</u>	<u>214,138</u>	<u>3,365,888</u>	<u>2,992,998</u>	<u>372,890</u>
Instruction staff training services:					
Other purchased professional services - educational	46,600	(22,661)	23,939	6,054	17,885
Other purchased services (400-500 series)	1,940	(1,125)	815	815	-
Supplies and materials	6,001	(1,500)	4,501	4,189	312
Total instruction staff training services	<u>54,541</u>	<u>(25,286)</u>	<u>29,255</u>	<u>11,058</u>	<u>18,197</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2020

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<u>Government-Wide</u>					
Support services - school administration:					
Salaries of principals/assistant principals	\$ 10,805,741	\$ 84,332	\$ 10,890,073	\$ 10,128,954	\$ 761,119
Salaries of secretarial and clerical assistants	4,268,689	1,323,274	5,591,963	5,225,614	366,349
Other salaries	82,743	1,766	84,509	31,600	52,909
Other professional and technical services	300	(300)	-	-	-
Other purchased services (400-500 series)	584,470	(52,107)	532,363	294,566	237,797
Travel	820	2,204	3,024	647	2,377
Supplies and materials	249,696	(27,948)	221,748	177,575	44,173
Computers	35,324	304	35,628	25,251	10,377
Other objects	12,050	(557)	11,493	6,561	4,932
Total support services - school administration	<u>16,039,833</u>	<u>1,330,968</u>	<u>17,370,801</u>	<u>15,890,768</u>	<u>1,480,033</u>
Security:					
Salaries	2,591,578	4,345,316	6,936,894	6,337,304	599,590
General supplies	5,250	(4,000)	1,250	742	508
Total security	<u>2,596,828</u>	<u>4,341,316</u>	<u>6,938,144</u>	<u>6,338,046</u>	<u>600,098</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	332,617	8,381	340,998	136,808	204,190
Total student transportation services	<u>332,617</u>	<u>8,381</u>	<u>340,998</u>	<u>136,808</u>	<u>204,190</u>
Unallocated employee benefits:					
Social Security contribution	2,729,450	893,104	3,622,554	2,932,294	690,260
TPAF contribution - ERIP	3,597,910	495,479	4,093,389	2,180,815	1,912,574
Health benefits	51,196,563	7,148,679	58,345,242	57,654,601	690,641
Total unallocated employee benefits	<u>57,523,923</u>	<u>8,537,262</u>	<u>66,061,185</u>	<u>62,767,710</u>	<u>3,293,475</u>
Total undistributed expenditures	<u>91,949,469</u>	<u>14,917,550</u>	<u>106,867,019</u>	<u>100,120,415</u>	<u>6,746,604</u>
Total current	<u>281,153,874</u>	<u>18,151,389</u>	<u>299,305,263</u>	<u>281,800,875</u>	<u>17,504,388</u>
Capital outlay:					
Equipment:					
Grades 1 - 5	21,714	100,190	121,904	81,970	39,934
Grades 6 - 8	3,000	17,540	20,540	-	20,540
Undistributed expenditures:					
School administration	67,805	(3,928)	63,877	56,927	6,950
Total equipment	<u>92,519</u>	<u>113,802</u>	<u>206,321</u>	<u>138,897</u>	<u>67,424</u>
Total capital outlay	<u>92,519</u>	<u>113,802</u>	<u>206,321</u>	<u>138,897</u>	<u>67,424</u>
Total expenditures	<u>281,246,393</u>	<u>18,265,191</u>	<u>299,511,584</u>	<u>281,939,772</u>	<u>17,571,812</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budget	277,880,441	18,265,191	296,145,632	282,073,007	14,072,625
Total other financing sources	<u>277,880,441</u>	<u>18,265,191</u>	<u>296,145,632</u>	<u>282,073,007</u>	<u>14,072,625</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(3,365,952)	-	(3,365,952)	133,235	(3,499,187)
Fund balances, July 1	3,365,952	-	3,365,952	3,365,952	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,499,187</u>	<u>\$ (3,499,187)</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2020

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<u>P. S. 3 Frank R. Conwell- Primary School</u>					
EXPENDITURES -					
Current:					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 394,770	\$ -	\$ 394,770	\$ 348,505	\$ 46,265
Grades 1-5	2,295,382	45,000	2,340,382	2,248,738	91,644
Total regular programs - instruction	<u>2,690,152</u>	<u>45,000</u>	<u>2,735,152</u>	<u>2,597,243</u>	<u>137,909</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	131,154	2,052	133,206	88,804	44,402
Purchased professional - educational services	5,000	-	5,000	5,000	-
Other purchased services (400-500 series)	62,309	7,359	69,668	64,109	5,559
General supplies	105,653	(28,034)	77,619	71,400	6,219
Computers - instructional	-	5,750	5,750	5,750	-
Other objects	5,363	2,286	7,649	4,872	2,777
Miscellaneous expenditures	750	-	750	-	750
Total regular programs - undistributed instruction	<u>310,229</u>	<u>(10,587)</u>	<u>299,642</u>	<u>239,935</u>	<u>59,707</u>
Total regular programs	<u>3,000,381</u>	<u>34,413</u>	<u>3,034,794</u>	<u>2,837,178</u>	<u>197,616</u>
Special education:					
Cognitive - mild:					
Salaries of teachers	58,015	47,265	105,280	105,280	-
Other salaries for instruction	45,960	(21,836)	24,124	-	24,124
Total cognitive - mild	<u>103,975</u>	<u>25,429</u>	<u>129,404</u>	<u>105,280</u>	<u>24,124</u>
Cognitive - moderate:					
Salaries of teachers	176,310	-	176,310	96,784	79,526
Other salaries for instruction	38,453	-	38,453	38,453	-
Total cognitive - moderate	<u>214,763</u>	<u>-</u>	<u>214,763</u>	<u>135,237</u>	<u>79,526</u>
Learning/language disabilities:					
Salaries of teachers	105,280	(90,000)	15,280	6,852	8,428
Total learning/language disabilities	<u>105,280</u>	<u>(90,000)</u>	<u>15,280</u>	<u>6,852</u>	<u>8,428</u>
Resource room/resource center:					
Salaries of teachers	488,875	85,351	574,226	571,551	2,675
Total resource room/resource center	<u>488,875</u>	<u>85,351</u>	<u>574,226</u>	<u>571,551</u>	<u>2,675</u>
Total special education - instruction	<u>912,893</u>	<u>20,780</u>	<u>933,673</u>	<u>818,920</u>	<u>114,753</u>
Bilingual education:					
Salaries of teachers	113,980	174,009	287,989	187,456	100,533
Total bilingual education	<u>113,980</u>	<u>174,009</u>	<u>287,989</u>	<u>187,456</u>	<u>100,533</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	10,400	(1,900)	8,500	2,880	5,620
Total other instructional	<u>10,400</u>	<u>(1,900)</u>	<u>8,500</u>	<u>2,880</u>	<u>5,620</u>
Total - instruction	<u>4,037,654</u>	<u>227,302</u>	<u>4,264,956</u>	<u>3,846,434</u>	<u>418,522</u>
Attendance and social work services:					
Family/parent liaison salary	40,950	(4,095)	36,855	35,422	1,433
Total attendance and social work services	<u>40,950</u>	<u>(4,095)</u>	<u>36,855</u>	<u>35,422</u>	<u>1,433</u>
Health services:					
Salaries	-	56,135	56,135	56,135	-
Supplies and materials	2,000	-	2,000	1,801	199
Total health services	<u>2,000</u>	<u>56,135</u>	<u>58,135</u>	<u>57,936</u>	<u>199</u>
Other support services - students-regular:					
Salaries of other professional staff	118,630	-	118,630	118,630	-
Total other support services - students-regular	<u>118,630</u>	<u>-</u>	<u>118,630</u>	<u>118,630</u>	<u>-</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2020

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<u>P. S. 3 Frank R. Conwell- Primary School</u>					
Educational media services/school library:					
Salaries	\$ 111,880	\$ -	\$ 111,880	\$ 111,880	\$ -
Supplies and materials	800	-	800	473	327
Total educational media services/school library	<u>112,680</u>	<u>-</u>	<u>112,680</u>	<u>112,353</u>	<u>327</u>
Support services - school administration:					
Salaries of principals/assistant principals	309,871	-	309,871	302,400	7,471
Salaries of secretarial and clerical assistants	61,365	100,385	161,750	113,451	48,299
Supplies and materials	8,000	-	8,000	7,171	829
Total support services - school administration	<u>379,236</u>	<u>100,385</u>	<u>479,621</u>	<u>423,022</u>	<u>56,599</u>
Security:					
Salaries	87,212	83,649	170,861	150,543	20,318
Total security	<u>87,212</u>	<u>83,649</u>	<u>170,861</u>	<u>150,543</u>	<u>20,318</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	6,021	(5,044)	977	977	-
Total student transportation services	<u>6,021</u>	<u>(5,044)</u>	<u>977</u>	<u>977</u>	<u>-</u>
Unallocated employee benefits:					
Social Security contribution	55,306	12,637	67,943	57,992	9,951
TPAF contribution - ERIP	78,272	5,269	83,541	47,055	36,486
Health benefits	1,054,154	295,396	1,349,550	1,339,368	10,182
Total unallocated employee benefits	<u>1,187,732</u>	<u>313,302</u>	<u>1,501,034</u>	<u>1,444,415</u>	<u>56,619</u>
Total undistributed expenditures	<u>1,934,461</u>	<u>544,332</u>	<u>2,478,793</u>	<u>2,343,298</u>	<u>135,495</u>
Total current	<u>5,972,115</u>	<u>771,634</u>	<u>6,743,749</u>	<u>6,189,732</u>	<u>554,017</u>
Capital outlay:					
Equipment:					
Grades 1 - 5	-	19,582	19,582	5,811	13,771
Total equipment	<u>-</u>	<u>19,582</u>	<u>19,582</u>	<u>5,811</u>	<u>13,771</u>
Total capital outlay	<u>-</u>	<u>19,582</u>	<u>19,582</u>	<u>5,811</u>	<u>13,771</u>
Total expenditures	<u>5,972,115</u>	<u>791,216</u>	<u>6,763,331</u>	<u>6,195,543</u>	<u>567,788</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budget	5,890,081	791,216	6,681,297	6,182,940	498,357
Total other financing sources	<u>5,890,081</u>	<u>791,216</u>	<u>6,681,297</u>	<u>6,182,940</u>	<u>498,357</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(82,034)	-	(82,034)	(12,603)	(69,431)
Fund balances, July 1	82,034	-	82,034	82,034	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 69,431</u>	<u>\$ (69,431)</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2020

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<u>M. S. 4 Frank R. Conwell- Middle School</u>					
EXPENDITURES -					
Current:					
Regular programs - instruction:					
Salaries of teachers:					
Grades 6-8	\$ 3,994,255	\$ (125,285)	\$ 3,868,970	\$ 3,631,785	\$ 237,185
Total regular programs - instruction	<u>3,994,255</u>	<u>(125,285)</u>	<u>3,868,970</u>	<u>3,631,785</u>	<u>237,185</u>
Regular programs - undistributed instruction:					
Other purchased services (400-500 series)	7,000	6,304	13,304	13,304	-
General supplies	142,190	(96,798)	45,392	44,514	878
Computers - instructional	12,000	101,756	113,756	37,382	76,374
Textbooks	8,000	(4,958)	3,042	3,042	-
Other objects	6,500	-	6,500	2,377	4,123
Miscellaneous expenditures	750	-	750	-	750
Total regular programs - undistributed instruction	<u>176,440</u>	<u>6,304</u>	<u>182,744</u>	<u>100,619</u>	<u>82,125</u>
Total regular programs	<u>4,170,695</u>	<u>(118,981)</u>	<u>4,051,714</u>	<u>3,732,404</u>	<u>319,310</u>
Special education:					
Learning/language disabilities:					
Salaries of teachers	188,110	-	188,110	188,110	-
Other salaries for instruction	129,528	(22,990)	106,538	100,840	5,698
General supplies	2,047	-	2,047	1,972	75
Total learning/language disabilities	<u>319,685</u>	<u>(22,990)</u>	<u>296,695</u>	<u>290,922</u>	<u>5,773</u>
Behavioral disabilities:					
Salaries of teachers	218,460	-	218,460	218,460	-
Other salaries for instruction	130,373	(40,000)	90,373	84,413	5,960
General supplies	2,041	-	2,041	1,672	369
Total behavioral disabilities	<u>350,874</u>	<u>(40,000)</u>	<u>310,874</u>	<u>304,545</u>	<u>6,329</u>
Resource room/resource center:					
Salaries of teachers	477,400	(37,009)	440,391	399,111	41,280
General supplies	500	-	500	271	229
Total resource room/resource center	<u>477,900</u>	<u>(37,009)</u>	<u>440,891</u>	<u>399,382</u>	<u>41,509</u>
Autism:					
Salaries of teachers	133,445	-	133,445	133,445	-
Other salaries for instruction	125,212	45,960	171,172	171,172	-
General supplies	2,356	-	2,356	1,966	390
Total autism	<u>261,013</u>	<u>45,960</u>	<u>306,973</u>	<u>306,583</u>	<u>390</u>
Total special education - instruction	<u>1,409,472</u>	<u>(54,039)</u>	<u>1,355,433</u>	<u>1,301,432</u>	<u>54,001</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	8,000	-	8,000	5,955	2,045
Total other instructional	<u>8,000</u>	<u>-</u>	<u>8,000</u>	<u>5,955</u>	<u>2,045</u>
Total - instruction	<u>5,588,167</u>	<u>(173,020)</u>	<u>5,415,147</u>	<u>5,039,791</u>	<u>375,356</u>
Attendance and social work services:					
Family/parent liaison salary	40,950	-	40,950	40,950	-
Total attendance and social work services	<u>40,950</u>	<u>-</u>	<u>40,950</u>	<u>40,950</u>	<u>-</u>
Health services:					
Salaries	103,280	-	103,280	101,214	2,066
Supplies and materials	3,095	-	3,095	2,996	99
Total health services	<u>106,375</u>	<u>-</u>	<u>106,375</u>	<u>104,210</u>	<u>2,165</u>
Other support services - students-regular:					
Salaries of other professional staff	225,060	-	225,060	225,060	-
Supplies and materials	1,000	-	1,000	1,000	-
Total other support services - students-regular	<u>226,060</u>	<u>-</u>	<u>226,060</u>	<u>226,060</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, 2020

	<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	\$ 115,280	\$ -	\$ 115,280	\$ 115,280	\$ -
Supplies and materials	7,500	-	7,500	7,500	-
Computers	6,019	-	6,019	1,899	4,120
Total educational media services/school library	<u>128,799</u>	<u>-</u>	<u>128,799</u>	<u>124,679</u>	<u>4,120</u>
Support services - school administration:					
Salaries of principals/assistant principals	313,688	(25,912)	287,776	253,094	34,682
Salaries of secretarial and clerical assistants	163,850	-	163,850	163,310	540
Other salaries	-	1,830	1,830	1,215	615
Other purchased services (400-500 series)	42,087	(4,815)	37,272	27,074	10,198
Supplies and materials	13,000	-	13,000	12,373	627
Computers	2,312	-	2,312	1,899	413
Total support services - school administration	<u>534,937</u>	<u>(28,897)</u>	<u>506,040</u>	<u>458,965</u>	<u>47,075</u>
Security:					
Salaries	89,940	77,412	167,352	165,238	2,114
Total security	<u>89,940</u>	<u>77,412</u>	<u>167,352</u>	<u>165,238</u>	<u>2,114</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	6,440	(3,320)	3,120	3,120	-
Total student transportation services	<u>6,440</u>	<u>(3,320)</u>	<u>3,120</u>	<u>3,120</u>	<u>-</u>
Unallocated employee benefits:					
Social Security contribution	91,471	9,548	101,019	85,773	15,246
TPAF contribution - ERIP	123,916	8,241	132,157	77,244	54,913
Health benefits	1,396,989	348,207	1,745,196	1,736,401	8,795
Total unallocated employee benefits	<u>1,612,376</u>	<u>365,996</u>	<u>1,978,372</u>	<u>1,899,418</u>	<u>78,954</u>
Total undistributed expenditures	<u>2,745,877</u>	<u>411,191</u>	<u>3,157,068</u>	<u>3,022,640</u>	<u>134,428</u>
Total current	<u>8,334,044</u>	<u>238,171</u>	<u>8,572,215</u>	<u>8,062,431</u>	<u>509,784</u>
Total expenditures	<u>8,334,044</u>	<u>238,171</u>	<u>8,572,215</u>	<u>8,062,431</u>	<u>509,784</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budget	8,232,264	238,171	8,470,435	8,119,984	350,451
Total other financing sources	<u>8,232,264</u>	<u>238,171</u>	<u>8,470,435</u>	<u>8,119,984</u>	<u>350,451</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(101,780)	-	(101,780)	57,553	(159,333)
Fund balances, July 1	101,780	-	101,780	101,780	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 159,333</u>	<u>\$ (159,333)</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2020

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<u>P. S. 5 Dr. Michael Conti</u>					
EXPENDITURES -					
Current:					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 294,390	\$ 57,370	\$ 351,760	\$ 351,286	\$ 474
Grades 1-5	1,564,694	265,913	1,830,607	1,762,623	67,984
Grades 6-8	562,245	(126,743)	435,502	397,035	38,467
Total regular programs - instruction	<u>2,421,329</u>	<u>196,540</u>	<u>2,617,869</u>	<u>2,510,944</u>	<u>106,925</u>
Regular programs - undistributed instruction:					
Purchased professional - educational services	14,700	(1,521)	13,179	8,100	5,079
Other purchased services (400-500 series)	28,967	12,715	41,682	35,776	5,906
General supplies	139,762	(15,037)	124,725	117,585	7,140
Computers - instructional	10,000	4,193	14,193	12,576	1,617
Textbooks	500	(500)	-	-	-
Other objects	8,000	-	8,000	3,636	4,364
Miscellaneous expenditures	2,000	-	2,000	-	2,000
Total regular programs - undistributed instruction	<u>203,929</u>	<u>(150)</u>	<u>203,779</u>	<u>177,673</u>	<u>26,106</u>
Total regular programs	<u>2,625,258</u>	<u>196,390</u>	<u>2,821,648</u>	<u>2,688,617</u>	<u>133,031</u>
Special education:					
Cognitive - moderate:					
Salaries of teachers	60,015	-	60,015	46,803	13,212
Total cognitive - moderate	<u>60,015</u>	<u>-</u>	<u>60,015</u>	<u>46,803</u>	<u>13,212</u>
Learning/language disabilities:					
Salaries of teachers	600,890	(167,220)	433,670	425,277	8,393
Other salaries for instruction	297,377	53,300	350,677	344,630	6,047
General supplies	1,000	-	1,000	-	1,000
Total learning/language disabilities	<u>899,267</u>	<u>(113,920)</u>	<u>785,347</u>	<u>769,907</u>	<u>15,440</u>
Behavioral disabilities:					
Salaries of teachers	61,315	1,215	62,530	62,530	-
Other salaries for instruction	45,960	-	45,960	-	45,960
Total behavioral disabilities	<u>107,275</u>	<u>1,215</u>	<u>108,490</u>	<u>62,530</u>	<u>45,960</u>
Resource room/resource center:					
Salaries of teachers	642,695	(95,000)	547,695	541,938	5,757
Other salaries for instruction	35,600	-	35,600	35,600	-
General supplies	1,000	-	1,000	-	1,000
Total resource room/resource center	<u>679,295</u>	<u>(95,000)</u>	<u>584,295</u>	<u>577,538</u>	<u>6,757</u>
Total special education - instruction	<u>1,745,852</u>	<u>(207,705)</u>	<u>1,538,147</u>	<u>1,456,778</u>	<u>81,369</u>
Bilingual education:					
Salaries of teachers	390,155	(50,000)	340,155	324,900	15,255
General supplies	2,000	-	2,000	1,157	843
Total bilingual education	<u>392,155</u>	<u>(50,000)</u>	<u>342,155</u>	<u>326,057</u>	<u>16,098</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	2,400	150	2,550	2,400	150
Supplies and materials	500	-	500	-	500
Total other instructional	<u>2,900</u>	<u>150</u>	<u>3,050</u>	<u>2,400</u>	<u>650</u>
Total - instruction	<u>4,766,165</u>	<u>(61,165)</u>	<u>4,705,000</u>	<u>4,473,852</u>	<u>231,148</u>
Attendance and social work services:					
Family/parent liaison salary	41,600	-	41,600	41,496	104
Total attendance and social work services	<u>41,600</u>	<u>-</u>	<u>41,600</u>	<u>41,496</u>	<u>104</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2020

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<u>P. S. 5 Dr. Michael Conti</u>					
Health services:					
Salaries	\$ 103,280	\$ -	\$ 103,280	\$ 103,280	\$ -
Supplies and materials	1,960	2,649	4,609	2,126	2,483
Total health services	<u>105,240</u>	<u>2,649</u>	<u>107,889</u>	<u>105,406</u>	<u>2,483</u>
Other support services - students-regular:					
Salaries of other professional staff	112,530	-	112,530	112,530	-
Total other support services - students-regular	<u>112,530</u>	<u>-</u>	<u>112,530</u>	<u>112,530</u>	<u>-</u>
Educational media services/school library:					
Salaries	72,130	-	72,130	72,130	-
Supplies and materials	1,000	-	1,000	962	38
Total educational media services/school library	<u>73,130</u>	<u>-</u>	<u>73,130</u>	<u>73,092</u>	<u>38</u>
Support services - school administration:					
Salaries of principals/assistant principals	278,813	-	278,813	272,100	6,713
Salaries of secretarial and clerical assistants	124,930	-	124,930	124,930	-
Other salaries	4,000	-	4,000	1,710	2,290
Supplies and materials	2,000	(1,253)	747	-	747
Computers	5,220	(1,395)	3,825	3,618	207
Total support services - school administration	<u>414,963</u>	<u>(2,648)</u>	<u>412,315</u>	<u>402,358</u>	<u>9,957</u>
Security:					
Salaries	47,017	92,813	139,830	128,101	11,729
Total security	<u>47,017</u>	<u>92,813</u>	<u>139,830</u>	<u>128,101</u>	<u>11,729</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	6,920	-	6,920	2,688	4,232
Total student transportation services	<u>6,920</u>	<u>-</u>	<u>6,920</u>	<u>2,688</u>	<u>4,232</u>
Unallocated employee benefits:					
Social Security contribution	69,897	13,159	83,056	72,619	10,437
TPAF contribution - ERIP	82,440	8,323	90,763	52,978	37,785
Health benefits	1,411,399	291,494	1,702,893	1,701,783	1,110
Total unallocated employee benefits	<u>1,563,736</u>	<u>312,976</u>	<u>1,876,712</u>	<u>1,827,380</u>	<u>49,332</u>
Total undistributed expenditures	<u>2,365,136</u>	<u>405,790</u>	<u>2,770,926</u>	<u>2,693,051</u>	<u>77,875</u>
Total current	<u>7,131,301</u>	<u>344,625</u>	<u>7,475,926</u>	<u>7,166,903</u>	<u>309,023</u>
Total expenditures	<u>7,131,301</u>	<u>344,625</u>	<u>7,475,926</u>	<u>7,166,903</u>	<u>309,023</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budget	7,046,870	344,625	7,391,495	7,139,690	251,805
Total other financing sources	<u>7,046,870</u>	<u>344,625</u>	<u>7,391,495</u>	<u>7,139,690</u>	<u>251,805</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(84,431)	-	(84,431)	(27,213)	(57,218)
Fund balances, July 1	84,431	-	84,431	84,431	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 57,218</u>	<u>\$ (57,218)</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2020

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<u>P. S. 6 Jotham W. Wakeman</u>					
EXPENDITURES -					
Current:					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 530,100	\$ 64,174	\$ 594,274	\$ 429,108	\$ 165,166
Grades 1-5	2,864,740	72,372	2,937,112	2,823,723	113,389
Total regular programs - instruction	<u>3,394,840</u>	<u>136,546</u>	<u>3,531,386</u>	<u>3,252,831</u>	<u>278,555</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	209,312	10,043	219,355	202,885	16,470
Purchased professional - educational services	12,100	-	12,100	6,900	5,200
Other purchased services (400-500 series)	40,801	-	40,801	28,892	11,909
General supplies	136,385	(33,494)	102,891	77,552	25,339
Computers - instructional	2,500	6,708	9,208	-	9,208
Other objects	7,200	-	7,200	1,799	5,401
Miscellaneous expenditures	725	-	725	-	725
Total regular programs - undistributed instruction	<u>409,023</u>	<u>(16,743)</u>	<u>392,280</u>	<u>318,028</u>	<u>74,252</u>
Total regular programs	<u>3,803,863</u>	<u>119,803</u>	<u>3,923,666</u>	<u>3,570,859</u>	<u>352,807</u>
Special education:					
Learning/language disabilities:					
Salaries of teachers	107,580	-	107,580	107,580	-
Other salaries for instruction	92,362	-	92,362	92,362	-
Total learning/language disabilities	<u>199,942</u>	<u>-</u>	<u>199,942</u>	<u>199,942</u>	<u>-</u>
Behavioral disabilities:					
Salaries of teachers	-	58,388	58,388	58,335	53
Other salaries for instruction	45,210	-	45,210	45,210	-
Total behavioral disabilities	<u>45,210</u>	<u>58,388</u>	<u>103,598</u>	<u>103,545</u>	<u>53</u>
Resource room/resource center:					
Salaries of teachers	630,070	20,889	650,959	650,567	392
Total resource room/resource center	<u>630,070</u>	<u>20,889</u>	<u>650,959</u>	<u>650,567</u>	<u>392</u>
Total special education - instruction	<u>875,222</u>	<u>79,277</u>	<u>954,499</u>	<u>954,054</u>	<u>445</u>
Bilingual education:					
Salaries of teachers	496,850	58,733	555,583	503,533	52,050
Other salaries for instruction	42,350	(42,000)	350	-	350
Total bilingual education	<u>539,200</u>	<u>16,733</u>	<u>555,933</u>	<u>503,533</u>	<u>52,400</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	3,200	1,200	4,400	540	3,860
Total other instructional	<u>3,200</u>	<u>1,200</u>	<u>4,400</u>	<u>540</u>	<u>3,860</u>
Total - instruction	<u>5,221,485</u>	<u>217,013</u>	<u>5,438,498</u>	<u>5,028,986</u>	<u>409,512</u>
Attendance and social work services:					
Family/parent liaison salary	41,600	-	41,600	41,600	-
Supplies and materials	350	-	350	347	3
Total attendance and social work services	<u>41,950</u>	<u>-</u>	<u>41,950</u>	<u>41,947</u>	<u>3</u>
Health services:					
Salaries	104,280	-	104,280	104,280	-
Supplies and materials	1,000	-	1,000	930	70
Total health services	<u>105,280</u>	<u>-</u>	<u>105,280</u>	<u>105,210</u>	<u>70</u>
Other support services - students-regular:					
Salaries of other professional staff	164,620	(54,000)	110,620	109,230	1,390
Total other support services - students-regular	<u>164,620</u>	<u>(54,000)</u>	<u>110,620</u>	<u>109,230</u>	<u>1,390</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2020

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<u>P. S. 6 Jotham W. Wakeman</u>					
Educational media services/school library:					
Salaries	\$ 108,580	\$ -	\$ 108,580	\$ 108,580	\$ -
Supplies and materials	2,332	-	2,332	2,199	133
Total educational media services/school library	<u>110,912</u>	<u>-</u>	<u>110,912</u>	<u>110,779</u>	<u>133</u>
Instruction staff training services:					
Other purchased professional services - educational	2,800	-	2,800	-	2,800
Total instruction staff training services	<u>2,800</u>	<u>-</u>	<u>2,800</u>	<u>-</u>	<u>2,800</u>
Support services - school administration:					
Salaries of principals/assistant principals	215,700	63,000	278,700	275,060	3,640
Salaries of secretarial and clerical assistants	170,705	-	170,705	170,705	-
Other salaries	2,200	-	2,200	1,440	760
Supplies and materials	4,000	-	4,000	2,847	1,153
Total support services - school administration	<u>392,605</u>	<u>63,000</u>	<u>455,605</u>	<u>450,052</u>	<u>5,553</u>
Security:					
Salaries	116,665	14,438	131,103	118,357	12,746
Total security	<u>116,665</u>	<u>14,438</u>	<u>131,103</u>	<u>118,357</u>	<u>12,746</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	5,792	1	5,793	1,584	4,209
Total student transportation services	<u>5,792</u>	<u>1</u>	<u>5,793</u>	<u>1,584</u>	<u>4,209</u>
Unallocated employee benefits:					
Social Security contribution	89,497	8,367	97,864	85,483	12,381
TPAF contribution - ERIP	114,528	(1)	114,527	68,937	45,590
Health benefits	1,361,834	124,164	1,485,998	1,479,673	6,325
Total unallocated employee benefits	<u>1,565,859</u>	<u>132,530</u>	<u>1,698,389</u>	<u>1,634,093</u>	<u>64,296</u>
Total undistributed expenditures	<u>2,506,483</u>	<u>155,969</u>	<u>2,662,452</u>	<u>2,571,252</u>	<u>91,200</u>
Total current	<u>7,727,968</u>	<u>372,982</u>	<u>8,100,950</u>	<u>7,600,238</u>	<u>500,712</u>
Capital outlay:					
Equipment:					
Grades 1 - 5	2,500	4,500	7,000	-	7,000
Total equipment	<u>2,500</u>	<u>4,500</u>	<u>7,000</u>	<u>-</u>	<u>7,000</u>
Total capital outlay	<u>2,500</u>	<u>4,500</u>	<u>7,000</u>	<u>-</u>	<u>7,000</u>
Total expenditures	<u>7,730,468</u>	<u>377,482</u>	<u>8,107,950</u>	<u>7,600,238</u>	<u>507,712</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budget	7,636,940	377,482	8,014,422	7,596,308	418,114
Total other financing sources	<u>7,636,940</u>	<u>377,482</u>	<u>8,014,422</u>	<u>7,596,308</u>	<u>418,114</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(93,528)	-	(93,528)	(3,930)	(89,598)
Fund balances, July 1	93,528	-	93,528	93,528	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 89,598</u>	<u>\$ (89,598)</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2020

	<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:					
Regular programs - instruction:					
Salaries of teachers:					
Grades 6-8	\$ 3,830,375	\$ (77,268)	\$ 3,753,107	\$ 3,632,284	\$ 120,823
Total regular programs - instruction	<u>3,830,375</u>	<u>(77,268)</u>	<u>3,753,107</u>	<u>3,632,284</u>	<u>120,823</u>
Regular programs - undistributed instruction:					
Purchased professional - educational services	15,000	-	15,000	15,000	-
Other purchased services (400-500 series)	103,598	(10,130)	93,468	73,760	19,708
General supplies	113,790	(16,604)	97,186	74,823	22,363
Computers - instructional	32,506	36,276	68,782	60,838	7,944
Other objects	18,000	(9,542)	8,458	5,271	3,187
Miscellaneous expenditures	750	-	750	-	750
Total regular programs - undistributed instruction	<u>283,644</u>	<u>-</u>	<u>283,644</u>	<u>229,692</u>	<u>53,952</u>
Total regular programs	<u>4,114,019</u>	<u>(77,268)</u>	<u>4,036,751</u>	<u>3,861,976</u>	<u>174,775</u>
Special education:					
Learning/language disabilities:					
Salaries of teachers	488,655	-	488,655	422,241	66,414
Other salaries for instruction	257,497	(33,800)	223,697	223,437	260
Total learning/language disabilities	<u>746,152</u>	<u>(33,800)</u>	<u>712,352</u>	<u>645,678</u>	<u>66,674</u>
Behavioral disabilities:					
Salaries of teachers	58,015	-	58,015	58,015	-
Other salaries for instruction	42,397	-	42,397	39,853	2,544
Total behavioral disabilities	<u>100,412</u>	<u>-</u>	<u>100,412</u>	<u>97,868</u>	<u>2,544</u>
Resource room/resource center:					
Salaries of teachers	993,840	(30,313)	963,527	955,564	7,963
General supplies	3,000	-	3,000	3,000	-
Total resource room/resource center	<u>996,840</u>	<u>(30,313)</u>	<u>966,527</u>	<u>958,564</u>	<u>7,963</u>
Total special education - instruction	<u>1,843,404</u>	<u>(64,113)</u>	<u>1,779,291</u>	<u>1,702,110</u>	<u>77,181</u>
Bilingual education:					
Salaries of teachers	1,078,880	197,405	1,276,285	1,276,285	-
Other salaries for instruction	210,171	(82,300)	127,871	125,471	2,400
Other purchased services (400-500 series)	2,400	-	2,400	1,267	1,133
General supplies	5,600	-	5,600	3,886	1,714
Total bilingual education	<u>1,297,051</u>	<u>115,105</u>	<u>1,412,156</u>	<u>1,406,909</u>	<u>5,247</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	9,040	-	9,040	5,145	3,895
Total other instructional	<u>9,040</u>	<u>-</u>	<u>9,040</u>	<u>5,145</u>	<u>3,895</u>
Total - instruction	<u>7,263,514</u>	<u>(26,276)</u>	<u>7,237,238</u>	<u>6,976,140</u>	<u>261,098</u>
Attendance and social work services:					
Family/parent liaison salary	40,950	-	40,950	40,887	63
Total attendance and social work services	<u>40,950</u>	<u>-</u>	<u>40,950</u>	<u>40,887</u>	<u>63</u>
Health services:					
Salaries	-	59,230	59,230	59,230	-
Supplies and materials	1,000	-	1,000	1,000	-
Total health services	<u>1,000</u>	<u>59,230</u>	<u>60,230</u>	<u>60,230</u>	<u>-</u>
Other support services - students-regular:					
Salaries of other professional staff	219,760	-	219,760	219,760	-
Total other support services - students-regular	<u>219,760</u>	<u>-</u>	<u>219,760</u>	<u>219,760</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, 2020

	<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	\$ 110,880	\$ -	\$ 110,880	\$ 110,880	\$ -
Total educational media services/school library	<u>110,880</u>	<u>-</u>	<u>110,880</u>	<u>110,880</u>	<u>-</u>
Support services - school administration:					
Salaries of principals/assistant principals	389,426	32,574	422,000	422,000	-
Salaries of secretarial and clerical assistants	194,370	50,145	244,515	244,515	-
Supplies and materials	3,000	-	3,000	1,798	1,202
Total support services - school administration	<u>586,796</u>	<u>82,719</u>	<u>669,515</u>	<u>668,313</u>	<u>1,202</u>
Security:					
Salaries	51,364	127,886	179,250	179,250	-
Total security	<u>51,364</u>	<u>127,886</u>	<u>179,250</u>	<u>179,250</u>	<u>-</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	19,018	-	19,018	9,962	9,056
Total student transportation services	<u>19,018</u>	<u>-</u>	<u>19,018</u>	<u>9,962</u>	<u>9,056</u>
Unallocated employee benefits:					
Social Security contribution	114,904	42,533	157,437	120,524	36,913
TPAF contribution - ERIP	177,705	33,892	211,597	119,230	92,367
Health benefits	1,816,527	172,033	1,988,560	1,988,067	493
Total unallocated employee benefits	<u>2,109,136</u>	<u>248,458</u>	<u>2,357,594</u>	<u>2,227,821</u>	<u>129,773</u>
Total undistributed expenditures	<u>3,138,904</u>	<u>518,293</u>	<u>3,657,197</u>	<u>3,517,103</u>	<u>140,094</u>
Total current	<u>10,402,418</u>	<u>492,017</u>	<u>10,894,435</u>	<u>10,493,243</u>	<u>401,192</u>
Total expenditures	<u>10,402,418</u>	<u>492,017</u>	<u>10,894,435</u>	<u>10,493,243</u>	<u>401,192</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budget	10,209,936	492,017	10,701,953	10,471,212	230,741
Total other financing sources	<u>10,209,936</u>	<u>492,017</u>	<u>10,701,953</u>	<u>10,471,212</u>	<u>230,741</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(192,482)	-	(192,482)	(22,031)	(170,451)
Fund balances, July 1	192,482	-	192,482	192,482	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 170,451</u>	<u>\$ (170,451)</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2020

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<u>P. S. 8 Charles E. Trefurt</u>					
EXPENDITURES -					
Current:					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 428,220	\$ 868	\$ 429,088	\$ 428,332	\$ 756
Grades 1-5	2,507,903	41,000	2,548,903	2,484,942	63,961
Total regular programs - instruction	<u>2,936,123</u>	<u>41,868</u>	<u>2,977,991</u>	<u>2,913,274</u>	<u>64,717</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	131,975	-	131,975	131,975	-
Purchased professional - educational services	1,000	325	1,325	1,325	-
Other purchased services (400-500 series)	17,957	(887)	17,070	16,151	919
General supplies	108,664	(10,110)	98,554	95,423	3,131
Computers - instructional	17,258	12,735	29,993	29,993	-
Textbooks	50	-	50	-	50
Other objects	7,000	(1,000)	6,000	5,574	426
Miscellaneous expenditures	725	-	725	-	725
Total regular programs - undistributed instruction	<u>284,629</u>	<u>1,063</u>	<u>285,692</u>	<u>280,441</u>	<u>5,251</u>
Total regular programs	<u>3,220,752</u>	<u>42,931</u>	<u>3,263,683</u>	<u>3,193,715</u>	<u>69,968</u>
Special education:					
Cognitive - moderate:					
Salaries of teachers	118,245	1,350	119,595	118,245	1,350
Other salaries for instruction	89,770	-	89,770	89,770	-
Total cognitive - moderate	<u>208,015</u>	<u>1,350</u>	<u>209,365</u>	<u>208,015</u>	<u>1,350</u>
Learning/language disabilities:					
Salaries of teachers	209,780	58,640	268,420	268,420	-
Other salaries for instruction	182,766	-	182,766	135,910	46,856
General supplies	3,295	(354)	2,941	2,394	547
Total learning/language disabilities	<u>395,841</u>	<u>58,286</u>	<u>454,127</u>	<u>406,724</u>	<u>47,403</u>
Behavioral disabilities:					
Salaries of teachers	-	58,340	58,340	58,340	-
Other salaries for instruction	42,171	-	42,171	16,018	26,153
General supplies	1,554	(357)	1,197	1,127	70
Total behavioral disabilities	<u>43,725</u>	<u>57,983</u>	<u>101,708</u>	<u>75,485</u>	<u>26,223</u>
Resource room/resource center:					
Salaries of teachers	630,715	-	630,715	629,295	1,420
Other salaries for instruction	44,560	-	44,560	44,560	-
General supplies	2,642	-	2,642	2,559	83
Total resource room/resource center	<u>677,917</u>	<u>-</u>	<u>677,917</u>	<u>676,414</u>	<u>1,503</u>
Autism:					
Salaries of teachers	188,110	-	188,110	188,110	-
Other salaries for instruction	86,731	-	86,731	44,560	42,171
Total autism	<u>274,841</u>	<u>-</u>	<u>274,841</u>	<u>232,670</u>	<u>42,171</u>
Total special education - instruction	<u>1,600,339</u>	<u>117,619</u>	<u>1,717,958</u>	<u>1,599,308</u>	<u>118,650</u>
Bilingual education:					
Salaries of teachers	1,215,630	(183,799)	1,031,831	930,812	101,019
Other salaries for instruction	213,402	-	213,402	203,092	10,310
General supplies	13,504	(2,785)	10,719	7,837	2,882
Textbooks	50	-	50	-	50
Total bilingual education	<u>1,442,586</u>	<u>(186,584)</u>	<u>1,256,002</u>	<u>1,141,741</u>	<u>114,261</u>
Total - instruction	<u>6,263,677</u>	<u>(26,034)</u>	<u>6,237,643</u>	<u>5,934,764</u>	<u>302,879</u>
Attendance and social work services:					
Family/parent liaison salary	40,350	-	40,350	40,350	-
Total attendance and social work services	<u>40,350</u>	<u>-</u>	<u>40,350</u>	<u>40,350</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, 2020

	<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	\$ 111,980	\$ -	\$ 111,980	\$ 111,980	\$ -
Supplies and materials	2,889	448	3,337	2,354	983
Total health services	<u>114,869</u>	<u>448</u>	<u>115,317</u>	<u>114,334</u>	<u>983</u>
Other support services - students-regular:					
Salaries of other professional staff	114,630	-	114,630	114,630	-
Supplies and materials	250	-	250	250	-
Total other support services - students-regular	<u>114,880</u>	<u>-</u>	<u>114,880</u>	<u>114,880</u>	<u>-</u>
Educational media services/school library:					
Salaries	110,880	-	110,880	110,880	-
Supplies and materials	1,000	-	1,000	1,000	-
Total educational media services/school library	<u>111,880</u>	<u>-</u>	<u>111,880</u>	<u>111,880</u>	<u>-</u>
Instruction staff training services:					
Other purchased services (400-500 series)	440	-	440	440	-
Supplies and materials	3,171	-	3,171	2,890	281
Total instruction staff training services	<u>3,611</u>	<u>-</u>	<u>3,611</u>	<u>3,330</u>	<u>281</u>
Support services - school administration:					
Salaries of principals/assistant principals	317,685	-	317,685	316,325	1,360
Salaries of secretarial and clerical assistants	125,380	63,470	188,850	188,688	162
Other salaries	3,760	-	3,760	2,304	1,456
Other purchased services (400-500 series)	16,467	(2,451)	14,016	10,166	3,850
Supplies and materials	9,156	(731)	8,425	8,218	207
Computers	-	1,699	1,699	1,699	-
Total support services - school administration	<u>472,448</u>	<u>61,987</u>	<u>534,435</u>	<u>527,400</u>	<u>7,035</u>
Security:					
Salaries	47,970	129,332	177,302	151,428	25,874
Total security	<u>47,970</u>	<u>129,332</u>	<u>177,302</u>	<u>151,428</u>	<u>25,874</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	7,520	782	8,302	2,520	5,782
Total student transportation services	<u>7,520</u>	<u>782</u>	<u>8,302</u>	<u>2,520</u>	<u>5,782</u>
Unallocated employee benefits:					
Social Security contribution	111,684	21,796	133,480	107,768	25,712
TPAF contribution - ERIP	110,414	26,311	136,725	65,036	71,689
Health benefits	1,601,229	92,474	1,693,703	1,692,890	813
Total unallocated employee benefits	<u>1,823,327</u>	<u>140,581</u>	<u>1,963,908</u>	<u>1,865,694</u>	<u>98,214</u>
Total undistributed expenditures	<u>2,736,855</u>	<u>333,130</u>	<u>3,069,985</u>	<u>2,931,816</u>	<u>138,169</u>
Total current	<u>9,000,532</u>	<u>307,096</u>	<u>9,307,628</u>	<u>8,866,580</u>	<u>441,048</u>
Capital outlay:					
Equipment:					
Grades 1 - 5	-	2,685	2,685	2,685	-
Total equipment	<u>-</u>	<u>2,685</u>	<u>2,685</u>	<u>2,685</u>	<u>-</u>
Total capital outlay	<u>-</u>	<u>2,685</u>	<u>2,685</u>	<u>2,685</u>	<u>-</u>
Total expenditures	<u>9,000,532</u>	<u>309,781</u>	<u>9,310,313</u>	<u>8,869,265</u>	<u>441,048</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2020

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>P. S. 8 Charles E. Trefurt</u>					
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budget	\$ 8,904,718	\$ 309,781	\$ 9,214,499	\$ 8,844,934	\$ 369,565
Total other financing sources	<u>8,904,718</u>	<u>309,781</u>	<u>9,214,499</u>	<u>8,844,934</u>	<u>369,565</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(95,814)	-	(95,814)	(24,331)	(71,483)
Fund balances, July 1	95,814	-	95,814	95,814	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 71,483</u>	<u>\$ (71,483)</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2020

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<u>P. S. 11 Martin Luther King Jr.</u>					
EXPENDITURES -					
Current:					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 280,490	\$ 294,670	\$ 575,160	\$ 528,248	\$ 46,912
Grades 1-5	2,581,185	(184,000)	2,397,185	2,171,768	225,417
Grades 6-8	970,300	(85,650)	884,650	805,315	79,335
Total regular programs - instruction	<u>3,831,975</u>	<u>25,020</u>	<u>3,856,995</u>	<u>3,505,331</u>	<u>351,664</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	133,975	-	133,975	133,975	-
Other purchased services (400-500 series)	3,500	6,633	10,133	4,821	5,312
Travel	-	842	842	-	842
General supplies	184,886	(24,733)	160,153	125,250	34,903
Computers - instructional	8,934	21,000	29,934	12,990	16,944
Textbooks	29,000	(9,742)	19,258	5,237	14,021
Other objects	13,850	-	13,850	2,398	11,452
Miscellaneous expenditures	750	-	750	-	750
Total regular programs - undistributed instruction	<u>374,895</u>	<u>(6,000)</u>	<u>368,895</u>	<u>284,671</u>	<u>84,224</u>
Total regular programs	<u>4,206,870</u>	<u>19,020</u>	<u>4,225,890</u>	<u>3,790,002</u>	<u>435,888</u>
Special education:					
Learning/language disabilities:					
Salaries of teachers	141,860	(65,004)	76,856	68,830	8,026
Other salaries for instruction	45,960	198	46,158	45,382	776
Total learning/language disabilities	<u>187,820</u>	<u>(64,806)</u>	<u>123,014</u>	<u>114,212</u>	<u>8,802</u>
Resource room/resource center:					
Salaries of teachers	815,840	16,996	832,836	817,831	15,005
General supplies	1,500	-	1,500	-	1,500
Total resource room/resource center	<u>817,340</u>	<u>16,996</u>	<u>834,336</u>	<u>817,831</u>	<u>16,505</u>
Autism:					
Salaries of teachers	85,830	-	85,830	85,830	-
Other salaries for instruction	46,402	-	46,402	46,402	-
Total autism	<u>132,232</u>	<u>-</u>	<u>132,232</u>	<u>132,232</u>	<u>-</u>
Total special education - instruction	<u>1,137,392</u>	<u>(47,810)</u>	<u>1,089,582</u>	<u>1,064,275</u>	<u>25,307</u>
Bilingual education:					
Salaries of teachers	515,805	14,740	530,545	520,024	10,521
Other salaries for instruction	87,799	-	87,799	87,799	-
General supplies	1,500	-	1,500	-	1,500
Total bilingual education	<u>605,104</u>	<u>14,740</u>	<u>619,844</u>	<u>607,823</u>	<u>12,021</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	6,000	-	6,000	4,065	1,935
Total other instructional	<u>6,000</u>	<u>-</u>	<u>6,000</u>	<u>4,065</u>	<u>1,935</u>
Total - instruction	<u>5,955,366</u>	<u>(14,050)</u>	<u>5,941,316</u>	<u>5,466,165</u>	<u>475,151</u>
Attendance and social work services:					
Family/parent liaison salary	30,450	-	30,450	30,450	-
Total attendance and social work services	<u>30,450</u>	<u>-</u>	<u>30,450</u>	<u>30,450</u>	<u>-</u>
Health services:					
Supplies and materials	5,000	-	5,000	1,047	3,953
Total health services	<u>5,000</u>	<u>-</u>	<u>5,000</u>	<u>1,047</u>	<u>3,953</u>
Other support services - students-regular:					
Salaries of other professional staff	231,860	-	231,860	231,860	-
Total other support services - students-regular	<u>231,860</u>	<u>-</u>	<u>231,860</u>	<u>231,860</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, 2020

	<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	\$ 62,530	\$ -	\$ 62,530	\$ 62,530	\$ -
Supplies and materials	2,500	-	2,500	-	2,500
Total educational media services/school library	<u>65,030</u>	<u>-</u>	<u>65,030</u>	<u>62,530</u>	<u>2,500</u>
Support services - school administration:					
Salaries of principals/assistant principals	292,523	(29)	292,494	285,500	6,994
Salaries of secretarial and clerical assistants	64,670	71,400	136,070	135,544	526
Other purchased services (400-500 series)	48,244	(200)	48,044	27,212	20,832
Supplies and materials	4,311	-	4,311	3,168	1,143
Total support services - school administration	<u>409,748</u>	<u>71,171</u>	<u>480,919</u>	<u>451,424</u>	<u>29,495</u>
Security:					
Salaries	129,394	73,890	203,284	188,177	15,107
Total security	<u>129,394</u>	<u>73,890</u>	<u>203,284</u>	<u>188,177</u>	<u>15,107</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	8,857	200	9,057	3,033	6,024
Total student transportation services	<u>8,857</u>	<u>200</u>	<u>9,057</u>	<u>3,033</u>	<u>6,024</u>
Unallocated employee benefits:					
Social Security contribution	78,295	24,353	102,648	83,542	19,106
TPAF contribution - ERIP	120,924	9,288	130,212	61,234	68,978
Health benefits	1,545,075	259,397	1,804,472	1,796,492	7,980
Total unallocated employee benefits	<u>1,744,294</u>	<u>293,038</u>	<u>2,037,332</u>	<u>1,941,268</u>	<u>96,064</u>
Total undistributed expenditures	<u>2,624,633</u>	<u>438,299</u>	<u>3,062,932</u>	<u>2,909,789</u>	<u>153,143</u>
Total current	<u>8,579,999</u>	<u>424,249</u>	<u>9,004,248</u>	<u>8,375,954</u>	<u>628,294</u>
Total expenditures	<u>8,579,999</u>	<u>424,249</u>	<u>9,004,248</u>	<u>8,375,954</u>	<u>628,294</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budget	8,477,804	424,249	8,902,053	8,407,453	494,600
Total other financing sources	<u>8,477,804</u>	<u>424,249</u>	<u>8,902,053</u>	<u>8,407,453</u>	<u>494,600</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(102,195)	-	(102,195)	31,499	(133,694)
Fund balances, July 1	102,195	-	102,195	102,195	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 133,694</u>	<u>\$ (133,694)</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2020

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<u>P. S. 12 Julia A. Barnes</u>					
EXPENDITURES -					
Current:					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 190,110	\$ (57,636)	\$ 132,474	\$ 103,246	\$ 29,228
Grades 1-5	1,197,751	342,969	1,540,720	1,288,335	252,385
Total regular programs - instruction	<u>1,387,861</u>	<u>285,333</u>	<u>1,673,194</u>	<u>1,391,581</u>	<u>281,613</u>
Regular programs - undistributed instruction:					
Other purchased services (400-500 series)	4,000	(2,330)	1,670	310	1,360
General supplies	32,450	2,430	34,880	25,980	8,900
Computers - instructional	3,044	-	3,044	65	2,979
Textbooks	1,300	(1,300)	-	-	-
Other objects	3,842	6,202	10,044	2,838	7,206
Miscellaneous expenditures	750	-	750	-	750
Total regular programs - undistributed instruction	<u>45,386</u>	<u>5,002</u>	<u>50,388</u>	<u>29,193</u>	<u>21,195</u>
Total regular programs	<u>1,433,247</u>	<u>290,335</u>	<u>1,723,582</u>	<u>1,420,774</u>	<u>302,808</u>
Special education:					
Cognitive - mild:					
General supplies	801	-	801	790	11
Total cognitive - mild	<u>801</u>	<u>-</u>	<u>801</u>	<u>790</u>	<u>11</u>
Resource room/resource center:					
Salaries of teachers	696,295	(50,373)	645,922	496,690	149,232
General supplies	1,133	(500)	633	450	183
Total resource room/resource center	<u>697,428</u>	<u>(50,873)</u>	<u>646,555</u>	<u>497,140</u>	<u>149,415</u>
Autism:					
Salaries of teachers	76,330	89,030	165,360	165,360	-
Other salaries for instruction	38,060	-	38,060	38,060	-
Total autism	<u>114,390</u>	<u>89,030</u>	<u>203,420</u>	<u>203,420</u>	<u>-</u>
Total special education - instruction	<u>812,619</u>	<u>38,157</u>	<u>850,776</u>	<u>701,350</u>	<u>149,426</u>
Bilingual education:					
Salaries of teachers	872,310	(310,000)	562,310	470,071	92,239
Other salaries for instruction	83,300	-	83,300	83,300	-
General supplies	10,217	-	10,217	4,743	5,474
Textbooks	51	-	51	-	51
Total bilingual education	<u>965,878</u>	<u>(310,000)</u>	<u>655,878</u>	<u>558,114</u>	<u>97,764</u>
Total - instruction	<u>3,211,744</u>	<u>18,492</u>	<u>3,230,236</u>	<u>2,680,238</u>	<u>549,998</u>
Attendance and social work services:					
Family/parent liaison salary	30,450	-	30,450	30,450	-
Total attendance and social work services	<u>30,450</u>	<u>-</u>	<u>30,450</u>	<u>30,450</u>	<u>-</u>
Health services:					
Salaries	103,280	-	103,280	103,280	-
Supplies and materials	800	-	800	655	145
Total health services	<u>104,080</u>	<u>-</u>	<u>104,080</u>	<u>103,935</u>	<u>145</u>
Other support services - students-regular:					
Salaries of other professional staff	111,530	-	111,530	111,530	-
Supplies and materials	500	-	500	500	-
Total other support services - students-regular	<u>112,030</u>	<u>-</u>	<u>112,030</u>	<u>112,030</u>	<u>-</u>
Educational media services/school library:					
Salaries	110,280	3,300	113,580	113,580	-
Other salaries for instruction	41,600	-	41,600	41,600	-
Supplies and materials	2,700	-	2,700	2,662	38
Total educational media services/school library	<u>154,580</u>	<u>3,300</u>	<u>157,880</u>	<u>157,842</u>	<u>38</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2020

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>P. S. 12 Julia A. Barnes</u>					
Support services - school administration:					
Salaries of principals/assistant principals	\$ 159,030	\$ -	\$ 159,030	\$ 155,103	\$ 3,927
Salaries of secretarial and clerical assistants	60,415	54,457	114,872	114,872	-
Other salaries	2,600	(2,000)	600	-	600
Other purchased services (400-500 series)	19,104	(593)	18,511	4,187	14,324
Supplies and materials	2,000	(2,000)	-	-	-
Total support services - school administration	<u>243,149</u>	<u>49,864</u>	<u>293,013</u>	<u>274,162</u>	<u>18,851</u>
Security:					
Salaries	7,218	117,893	125,111	115,259	9,852
Total security	<u>7,218</u>	<u>117,893</u>	<u>125,111</u>	<u>115,259</u>	<u>9,852</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	4,127	91	4,218	1,091	3,127
Total student transportation services	<u>4,127</u>	<u>91</u>	<u>4,218</u>	<u>1,091</u>	<u>3,127</u>
Unallocated employee benefits:					
Social Security contribution	30,755	41,053	71,808	49,669	22,139
TPAF contribution - ERIP	36,727	18,960	55,687	26,290	29,397
Health benefits	934,313	6,623	940,936	937,123	3,813
Total unallocated employee benefits	<u>1,001,795</u>	<u>66,636</u>	<u>1,068,431</u>	<u>1,013,082</u>	<u>55,349</u>
Total undistributed expenditures	<u>1,657,429</u>	<u>237,784</u>	<u>1,895,213</u>	<u>1,807,851</u>	<u>87,362</u>
Total current	<u>4,869,173</u>	<u>256,276</u>	<u>5,125,449</u>	<u>4,488,089</u>	<u>637,360</u>
Total expenditures	<u>4,869,173</u>	<u>256,276</u>	<u>5,125,449</u>	<u>4,488,089</u>	<u>637,360</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budget	4,827,802	256,276	5,084,078	4,505,402	578,676
Total other financing sources	<u>4,827,802</u>	<u>256,276</u>	<u>5,084,078</u>	<u>4,505,402</u>	<u>578,676</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(41,371)	-	(41,371)	17,313	(58,684)
Fund balances, July 1	41,371	-	41,371	41,371	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 58,684</u>	<u>\$ (58,684)</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2020

	<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:					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 157,120	\$ 55,104	\$ 212,224	\$ 211,599	\$ 625
Grades 1-5	1,551,157	101,159	1,652,316	1,494,221	158,095
Grades 6-8	500,120	(120,000)	380,120	303,037	77,083
Total regular programs - instruction	<u>2,208,397</u>	<u>36,263</u>	<u>2,244,660</u>	<u>2,008,857</u>	<u>235,803</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	42,684	-	42,684	-	42,684
Other purchased services (400-500 series)	7,000	(750)	6,250	74	6,176
General supplies	43,848	-	43,848	34,976	8,872
Other objects	13,800	-	13,800	5,167	8,633
Miscellaneous expenditures	-	750	750	-	750
Total regular programs - undistributed instruction	<u>107,332</u>	<u>-</u>	<u>107,332</u>	<u>40,217</u>	<u>67,115</u>
Total regular programs	<u>2,315,729</u>	<u>36,263</u>	<u>2,351,992</u>	<u>2,049,074</u>	<u>302,918</u>
Special education:					
Learning/language disabilities:					
Salaries of teachers	-	179,710	179,710	110,880	68,830
Other salaries for instruction	-	91,804	91,804	91,804	-
Total learning/language disabilities	<u>-</u>	<u>271,514</u>	<u>271,514</u>	<u>202,684</u>	<u>68,830</u>
Behavioral disabilities:					
Salaries of teachers	179,710	(162,117)	17,593	-	17,593
Other salaries for instruction	81,002	-	81,002	-	81,002
Total behavioral disabilities	<u>260,712</u>	<u>(162,117)</u>	<u>98,595</u>	<u>-</u>	<u>98,595</u>
Resource room/resource center:					
Salaries of teachers	747,300	(207,095)	540,205	492,502	47,703
Total resource room/resource center	<u>747,300</u>	<u>(207,095)</u>	<u>540,205</u>	<u>492,502</u>	<u>47,703</u>
Autism:					
Salaries of teachers	558,030	107,095	665,125	658,869	6,256
Other salaries for instruction	288,535	(30,000)	258,535	248,417	10,118
Total autism	<u>846,565</u>	<u>77,095</u>	<u>923,660</u>	<u>907,286</u>	<u>16,374</u>
Total special education - instruction	<u>1,854,577</u>	<u>(20,603)</u>	<u>1,833,974</u>	<u>1,602,472</u>	<u>231,502</u>
Bilingual education:					
Salaries of teachers	99,830	28,130	127,960	119,108	8,852
Total bilingual education	<u>99,830</u>	<u>28,130</u>	<u>127,960</u>	<u>119,108</u>	<u>8,852</u>
Total - instruction	<u>4,270,136</u>	<u>43,790</u>	<u>4,313,926</u>	<u>3,770,654</u>	<u>543,272</u>
Attendance and social work services:					
Family/parent liaison salary	30,450	-	30,450	30,429	21
Supplies and materials	200	-	200	200	-
Total attendance and social work services	<u>30,650</u>	<u>-</u>	<u>30,650</u>	<u>30,629</u>	<u>21</u>
Health services:					
Salaries	104,280	(47,300)	56,980	50,635	6,345
Supplies and materials	1,500	-	1,500	1,478	22
Total health services	<u>105,780</u>	<u>(47,300)</u>	<u>58,480</u>	<u>52,113</u>	<u>6,367</u>
Other support services - students-regular:					
Salaries of other professional staff	60,085	-	60,085	60,085	-
Supplies and materials	995	-	995	995	-
Total other support services - students-regular	<u>61,080</u>	<u>-</u>	<u>61,080</u>	<u>61,080</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, 2020

	<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>					
Educational media services/school library:					
Salaries	\$ 121,280	\$ 47,300	\$ 168,580	\$ 80,776	\$ 87,804
Supplies and materials	1,300	-	1,300	1,300	-
Total educational media services/school library	<u>122,580</u>	<u>47,300</u>	<u>169,880</u>	<u>82,076</u>	<u>87,804</u>
Support services - school administration:					
Salaries of principals/assistant principals	305,323	(3,360)	301,963	298,100	3,863
Salaries of secretarial and clerical assistants	37,610	3,360	40,970	40,970	-
Other salaries	-	1,830	1,830	594	1,236
Other purchased services (400-500 series)	1,500	(450)	1,050	310	740
Supplies and materials	5,000	(1,380)	3,620	1,698	1,922
Total support services - school administration	<u>349,433</u>	<u>-</u>	<u>349,433</u>	<u>341,672</u>	<u>7,761</u>
Security:					
Salaries	48,523	90,369	138,892	136,152	2,740
Total security	<u>48,523</u>	<u>90,369</u>	<u>138,892</u>	<u>136,152</u>	<u>2,740</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	7,333	-	7,333	2,259	5,074
Total student transportation services	<u>7,333</u>	<u>-</u>	<u>7,333</u>	<u>2,259</u>	<u>5,074</u>
Unallocated employee benefits:					
Social Security contribution	61,612	16,592	78,204	64,711	13,493
TPAF contribution - ERIP	62,625	13,894	76,519	41,311	35,208
Health benefits	1,228,818	100,099	1,328,917	1,327,540	1,377
Total unallocated employee benefits	<u>1,353,055</u>	<u>130,585</u>	<u>1,483,640</u>	<u>1,433,562</u>	<u>50,078</u>
Total undistributed expenditures	<u>2,078,434</u>	<u>220,954</u>	<u>2,299,388</u>	<u>2,139,543</u>	<u>159,845</u>
Total current	<u>6,348,570</u>	<u>264,744</u>	<u>6,613,314</u>	<u>5,910,197</u>	<u>703,117</u>
Total expenditures	<u>6,348,570</u>	<u>264,744</u>	<u>6,613,314</u>	<u>5,910,197</u>	<u>703,117</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budget	6,291,868	264,744	6,556,612	5,903,699	652,913
Total other financing sources	<u>6,291,868</u>	<u>264,744</u>	<u>6,556,612</u>	<u>5,903,699</u>	<u>652,913</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(56,702)	-	(56,702)	(6,498)	(50,204)
Fund balances, July 1	56,702	-	56,702	56,702	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 50,204</u>	<u>\$ (50,204)</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2020

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<u>P. S. 15 Whitney M.Young Jr.-Primary School</u>					
EXPENDITURES -					
Current:					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 326,840	\$ (134,503)	\$ 192,337	\$ 129,710	\$ 62,627
Grades 1-5	2,676,808	361,585	3,038,393	2,925,108	113,285
Grades 6-8	574,285	(25,661)	548,624	528,742	19,882
Total regular programs - instruction	<u>3,577,933</u>	<u>201,421</u>	<u>3,779,354</u>	<u>3,583,560</u>	<u>195,794</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	33,812	-	33,812	-	33,812
Other purchased services (400-500 series)	6,041	497	6,538	6,468	70
General supplies	77,256	(35,539)	41,717	33,525	8,192
Computers - instructional	18,550	35,066	53,616	17,590	36,026
Other objects	10,213	(481)	9,732	5,151	4,581
Miscellaneous expenditures	1,500	458	1,958	-	1,958
Total regular programs - undistributed instruction	<u>147,372</u>	<u>1</u>	<u>147,373</u>	<u>62,734</u>	<u>84,639</u>
Total regular programs	<u>3,725,305</u>	<u>201,422</u>	<u>3,926,727</u>	<u>3,646,294</u>	<u>280,433</u>
Special education:					
Cognitive - mild:					
General supplies	2,000	-	2,000	1,141	859
Total cognitive - mild	<u>2,000</u>	<u>-</u>	<u>2,000</u>	<u>1,141</u>	<u>859</u>
Learning/language disabilities:					
Salaries of teachers	238,450	15,823	254,273	254,273	-
Other salaries for instruction	173,954	(39,223)	134,731	129,523	5,208
General supplies	250	-	250	-	250
Total learning/language disabilities	<u>412,654</u>	<u>(23,400)</u>	<u>389,254</u>	<u>383,796</u>	<u>5,458</u>
Behavioral disabilities:					
Salaries of teachers	215,660	138,860	354,520	348,267	6,253
Other salaries for instruction	118,380	(23,641)	94,739	90,594	4,145
General supplies	750	-	750	-	750
Total behavioral disabilities	<u>334,790</u>	<u>115,219</u>	<u>450,009</u>	<u>438,861</u>	<u>11,148</u>
Resource room/resource center:					
Salaries of teachers	958,620	(40,178)	918,442	849,740	68,702
General supplies	1,500	-	1,500	1,500	-
Total resource room/resource center	<u>960,120</u>	<u>(40,178)</u>	<u>919,942</u>	<u>851,240</u>	<u>68,702</u>
Autism:					
Salaries of teachers	653,125	(108,680)	544,445	544,445	-
Other salaries for instruction	518,798	55,837	574,635	569,004	5,631
General supplies	3,500	-	3,500	2,754	746
Total autism	<u>1,175,423</u>	<u>(52,843)</u>	<u>1,122,580</u>	<u>1,116,203</u>	<u>6,377</u>
Total special education - instruction	<u>2,884,987</u>	<u>(1,202)</u>	<u>2,883,785</u>	<u>2,791,241</u>	<u>92,544</u>
Total - instruction	<u>6,610,292</u>	<u>200,220</u>	<u>6,810,512</u>	<u>6,437,535</u>	<u>372,977</u>
Attendance and social work services:					
Family/parent liaison salary	40,350	-	40,350	40,350	-
Total attendance and social work services	<u>40,350</u>	<u>-</u>	<u>40,350</u>	<u>40,350</u>	<u>-</u>
Health services:					
Salaries	103,280	-	103,280	103,280	-
Supplies and materials	2,000	-	2,000	1,447	553
Total health services	<u>105,280</u>	<u>-</u>	<u>105,280</u>	<u>104,727</u>	<u>553</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2020

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<u>P. S. 15 Whitney M.Young Jr.-Primary School</u>					
Other support services - students-regular:					
Salaries of other professional staff	\$ 177,795	\$ (50,709)	\$ 127,086	\$ 110,917	\$ 16,169
Supplies and materials	1,000	(1,000)	-	-	-
Total other support services - students-regular	<u>178,795</u>	<u>(51,709)</u>	<u>127,086</u>	<u>110,917</u>	<u>16,169</u>
Educational media services/school library:					
Salaries	87,130	-	87,130	87,130	-
Supplies and materials	1,028	-	1,028	625	403
Total educational media services/school library	<u>88,158</u>	<u>-</u>	<u>88,158</u>	<u>87,755</u>	<u>403</u>
Instruction staff training services:					
Other purchased services (400-500 series)	500	(500)	-	-	-
Supplies and materials	1,500	(1,500)	-	-	-
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	272,546	12,487	285,033	281,383	3,650
Salaries of secretarial and clerical assistants	35,700	50,825	86,525	81,422	5,103
Other salaries	5,982	-	5,982	1,620	4,362
Other purchased services (400-500 series)	31,135	(500)	30,635	20,310	10,325
Supplies and materials	9,246	315	9,561	3,340	6,221
Computers	2,000	-	2,000	-	2,000
Total support services - school administration	<u>356,609</u>	<u>63,127</u>	<u>419,736</u>	<u>388,075</u>	<u>31,661</u>
Security:					
Salaries	11,652	224,204	235,856	207,435	28,421
Total security	<u>11,652</u>	<u>224,204</u>	<u>235,856</u>	<u>207,435</u>	<u>28,421</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	9,888	-	9,888	3,116	6,772
Total student transportation services	<u>9,888</u>	<u>-</u>	<u>9,888</u>	<u>3,116</u>	<u>6,772</u>
Unallocated employee benefits:					
Social Security contribution	104,994	51,201	156,195	118,900	37,295
TPAF contribution - ERIP	114,576	31,000	145,576	81,888	63,688
Health benefits	1,885,537	72,271	1,957,808	1,956,348	1,460
Total unallocated employee benefits	<u>2,105,107</u>	<u>154,472</u>	<u>2,259,579</u>	<u>2,157,136</u>	<u>102,443</u>
Total undistributed expenditures	<u>2,897,839</u>	<u>388,094</u>	<u>3,285,933</u>	<u>3,099,511</u>	<u>186,422</u>
Total current	<u>9,508,131</u>	<u>588,314</u>	<u>10,096,445</u>	<u>9,537,046</u>	<u>559,399</u>
Capital outlay:					
Equipment:					
Grades 1 - 5	-	2,685	2,685	-	2,685
Total equipment	<u>-</u>	<u>2,685</u>	<u>2,685</u>	<u>-</u>	<u>2,685</u>
Total capital outlay	<u>-</u>	<u>2,685</u>	<u>2,685</u>	<u>-</u>	<u>2,685</u>
Total expenditures	<u>9,508,131</u>	<u>590,999</u>	<u>10,099,130</u>	<u>9,537,046</u>	<u>562,084</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budget	9,393,688	590,999	9,984,687	9,557,121	427,566
Total other financing sources	<u>9,393,688</u>	<u>590,999</u>	<u>9,984,687</u>	<u>9,557,121</u>	<u>427,566</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(114,443)	-	(114,443)	20,075	(134,518)
Fund balances, July 1	114,443	-	114,443	114,443	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 134,518</u>	<u>\$ (134,518)</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2020

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<u>P. S. 16 Cornelia F. Bradford</u>					
EXPENDITURES -					
Current:					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 360,730	\$ 55,640	\$ 416,370	\$ 340,835	\$ 75,535
Grades 1-5	1,737,069	80,276	1,817,345	1,788,613	28,732
Total regular programs - instruction	<u>2,097,799</u>	<u>135,916</u>	<u>2,233,715</u>	<u>2,129,448</u>	<u>104,267</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	205,676	-	205,676	205,676	-
Other purchased services (400-500 series)	24,595	(1,301)	23,294	16,839	6,455
General supplies	168,069	(70,281)	97,788	78,893	18,895
Computers - instructional	69,154	34,538	103,692	97,276	6,416
Textbooks	2,500	(1,324)	1,176	1,094	82
Other objects	-	10,080	10,080	8,001	2,079
Miscellaneous expenditures	632	620	1,252	549	703
Total regular programs - undistributed instruction	<u>470,626</u>	<u>(27,668)</u>	<u>442,958</u>	<u>408,328</u>	<u>34,630</u>
Total regular programs	<u>2,568,425</u>	<u>108,248</u>	<u>2,676,673</u>	<u>2,537,776</u>	<u>138,897</u>
Special education:					
Resource room/resource center:					
Salaries of teachers	411,610	54,740	466,350	460,670	5,680
Total resource room/resource center	<u>411,610</u>	<u>54,740</u>	<u>466,350</u>	<u>460,670</u>	<u>5,680</u>
Total special education - instruction	<u>411,610</u>	<u>54,740</u>	<u>466,350</u>	<u>460,670</u>	<u>5,680</u>
Bilingual education:					
Salaries of teachers	113,580	(110,136)	3,444	-	3,444
Total bilingual education	<u>113,580</u>	<u>(110,136)</u>	<u>3,444</u>	<u>-</u>	<u>3,444</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	1,360	4,220	5,580	2,259	3,321
Total other instructional	<u>1,360</u>	<u>4,220</u>	<u>5,580</u>	<u>2,259</u>	<u>3,321</u>
Total - instruction	<u>3,094,975</u>	<u>57,072</u>	<u>3,152,047</u>	<u>3,000,705</u>	<u>151,342</u>
Attendance and social work services:					
Family/parent liaison salary	40,950	-	40,950	23,342	17,608
Total attendance and social work services	<u>40,950</u>	<u>-</u>	<u>40,950</u>	<u>23,342</u>	<u>17,608</u>
Health services:					
Salaries	108,580	-	108,580	108,580	-
Supplies and materials	2,107	(728)	1,379	1,264	115
Total health services	<u>110,687</u>	<u>(728)</u>	<u>109,959</u>	<u>109,844</u>	<u>115</u>
Other support services - students-regular:					
Salaries of other professional staff	112,530	-	112,530	112,530	-
Total other support services - students-regular	<u>112,530</u>	<u>-</u>	<u>112,530</u>	<u>112,530</u>	<u>-</u>
Educational media services/school library:					
Salaries	62,530	-	62,530	62,530	-
Total educational media services/school library	<u>62,530</u>	<u>-</u>	<u>62,530</u>	<u>62,530</u>	<u>-</u>
Support services - school administration:					
Salaries of principals/assistant principals	305,215	-	305,215	297,895	7,320
Salaries of secretarial and clerical assistants	-	100,385	100,385	100,242	143
Other salaries	2,870	-	2,870	2,870	-
Travel	320	-	320	-	320
Other objects	300	-	300	294	6
Total support services - school administration	<u>308,705</u>	<u>100,385</u>	<u>409,090</u>	<u>401,301</u>	<u>7,789</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2020

	<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	\$ 5,484	\$ 93,828	\$ 99,312	\$ 90,217	\$ 9,095
Total security	<u>5,484</u>	<u>93,828</u>	<u>99,312</u>	<u>90,217</u>	<u>9,095</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	5,236	728	5,964	5,724	240
Total student transportation services	<u>5,236</u>	<u>728</u>	<u>5,964</u>	<u>5,724</u>	<u>240</u>
Unallocated employee benefits:					
Social Security contribution	20,878	22,253	43,131	43,130	1
Health benefits	794,228	(47,253)	746,975	745,974	1,001
Total unallocated employee benefits	<u>815,106</u>	<u>(25,000)</u>	<u>790,106</u>	<u>789,104</u>	<u>1,002</u>
Total undistributed expenditures	<u>1,461,228</u>	<u>169,213</u>	<u>1,630,441</u>	<u>1,594,592</u>	<u>35,849</u>
Total current	<u>4,556,203</u>	<u>226,285</u>	<u>4,782,488</u>	<u>4,595,297</u>	<u>187,191</u>
Capital outlay:					
Equipment:					
Grades 1 - 5	8,816	23,448	32,264	32,260	4
Total equipment	<u>8,816</u>	<u>23,448</u>	<u>32,264</u>	<u>32,260</u>	<u>4</u>
Total capital outlay	<u>8,816</u>	<u>23,448</u>	<u>32,264</u>	<u>32,260</u>	<u>4</u>
Total expenditures	<u>4,565,019</u>	<u>249,733</u>	<u>4,814,752</u>	<u>4,627,557</u>	<u>187,195</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budget	4,528,539	249,733	4,778,272	4,611,648	166,624
Total other financing sources	<u>4,528,539</u>	<u>249,733</u>	<u>4,778,272</u>	<u>4,611,648</u>	<u>166,624</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(36,480)	-	(36,480)	(15,909)	(20,571)
Fund balances, July 1	36,480	-	36,480	36,480	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 20,571</u>	<u>\$ (20,571)</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2020

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<u>P. S. 17 Joseph H. Brensinger</u>					
EXPENDITURES -					
Current:					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 380,615	\$ -	\$ 380,615	\$ 380,066	\$ 549
Grades 1-5	3,172,856	118,106	3,290,962	3,104,955	186,007
Grades 6-8	1,226,655	70,580	1,297,235	1,202,176	95,059
Total regular programs - instruction	<u>4,780,126</u>	<u>188,686</u>	<u>4,968,812</u>	<u>4,687,197</u>	<u>281,615</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	246,086	4,440	250,526	246,086	4,440
Other purchased services (400-500 series)	105,420	-	105,420	61,314	44,106
General supplies	149,910	(18,984)	130,926	93,172	37,754
Computers - instructional	8,462	46,784	55,246	9,934	45,312
Textbooks	29,000	(29,000)	-	-	-
Other objects	13,385	4,485	17,870	11,001	6,869
Miscellaneous expenditures	875	-	875	-	875
Total regular programs - undistributed instruction	<u>553,138</u>	<u>7,725</u>	<u>560,863</u>	<u>421,507</u>	<u>139,356</u>
Total regular programs	<u>5,333,264</u>	<u>196,411</u>	<u>5,529,675</u>	<u>5,108,704</u>	<u>420,971</u>
Special education:					
Learning/language disabilities:					
Salaries of teachers	194,410	-	194,410	194,410	-
Other salaries for instruction	89,612	45,210	134,822	134,822	-
Total learning/language disabilities	<u>284,022</u>	<u>45,210</u>	<u>329,232</u>	<u>329,232</u>	<u>-</u>
Resource room/resource center:					
Salaries of teachers	1,142,670	7,400	1,150,070	1,125,564	24,506
Total resource room/resource center	<u>1,142,670</u>	<u>7,400</u>	<u>1,150,070</u>	<u>1,125,564</u>	<u>24,506</u>
Total special education - instruction	<u>1,426,692</u>	<u>52,610</u>	<u>1,479,302</u>	<u>1,454,796</u>	<u>24,506</u>
Bilingual education:					
Salaries of teachers	827,540	186,210	1,013,750	979,544	34,206
Total bilingual education	<u>827,540</u>	<u>186,210</u>	<u>1,013,750</u>	<u>979,544</u>	<u>34,206</u>
Total - instruction	<u>7,587,496</u>	<u>435,231</u>	<u>8,022,727</u>	<u>7,543,044</u>	<u>479,683</u>
Attendance and social work services:					
Family/parent liaison salary	32,790	1,660	34,450	31,005	3,445
Total attendance and social work services	<u>32,790</u>	<u>1,660</u>	<u>34,450</u>	<u>31,005</u>	<u>3,445</u>
Health services:					
Salaries	103,280	-	103,280	103,280	-
Supplies and materials	2,000	4,796	6,796	6,680	116
Total health services	<u>105,280</u>	<u>4,796</u>	<u>110,076</u>	<u>109,960</u>	<u>116</u>
Other support services - students-regular:					
Salaries of other professional staff	217,460	-	217,460	217,460	-
Total other support services - students-regular	<u>217,460</u>	<u>-</u>	<u>217,460</u>	<u>217,460</u>	<u>-</u>
Educational media services/school library:					
Salaries	111,880	-	111,880	111,880	-
Supplies and materials	30,000	-	30,000	27,135	2,865
Total educational media services/school library	<u>141,880</u>	<u>-</u>	<u>141,880</u>	<u>139,015</u>	<u>2,865</u>
Instruction staff training services:					
Other purchased professional services - educational	10,000	(4,796)	5,204	5,204	-
Total instruction staff training services	<u>10,000</u>	<u>(4,796)</u>	<u>5,204</u>	<u>5,204</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, 2020

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<u>P. S. 17 Joseph H. Brensinger</u>					
Support services - school administration:					
Salaries of principals/assistant principals	\$ 431,046	\$ -	\$ 431,046	\$ 419,495	\$ 11,551
Salaries of secretarial and clerical assistants	161,810	22,937	184,747	174,397	10,350
Other salaries	3,380	-	3,380	1,335	2,045
Other purchased services (400-500 series)	300	-	300	79	221
Supplies and materials	2,500	(2,500)	-	-	-
Other objects	3,000	-	3,000	2,038	962
Total support services - school administration	<u>602,036</u>	<u>20,437</u>	<u>622,473</u>	<u>597,344</u>	<u>25,129</u>
Security:					
Salaries	54,680	161,229	215,909	215,079	830
Total security	<u>54,680</u>	<u>161,229</u>	<u>215,909</u>	<u>215,079</u>	<u>830</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	14,336	-	14,336	5,184	9,152
Total student transportation services	<u>14,336</u>	<u>-</u>	<u>14,336</u>	<u>5,184</u>	<u>9,152</u>
Unallocated employee benefits:					
Social Security contribution	106,295	34,500	140,795	113,170	27,625
TPAF contribution - ERIP	205,101	15,354	220,455	120,394	100,061
Health benefits	2,097,120	(45,853)	2,051,267	2,039,042	12,225
Total unallocated employee benefits	<u>2,408,516</u>	<u>4,001</u>	<u>2,412,517</u>	<u>2,272,606</u>	<u>139,911</u>
Total undistributed expenditures	<u>3,586,978</u>	<u>187,327</u>	<u>3,774,305</u>	<u>3,592,857</u>	<u>181,448</u>
Total current	<u>11,174,474</u>	<u>622,558</u>	<u>11,797,032</u>	<u>11,135,901</u>	<u>661,131</u>
Capital outlay:					
Equipment:					
Undistributed expenditures:					
School administration	45,805	(785)	45,020	45,020	-
Total equipment	<u>45,805</u>	<u>(785)</u>	<u>45,020</u>	<u>45,020</u>	<u>-</u>
Total capital outlay	<u>45,805</u>	<u>(785)</u>	<u>45,020</u>	<u>45,020</u>	<u>-</u>
Total expenditures	<u>11,220,279</u>	<u>621,773</u>	<u>11,842,052</u>	<u>11,180,921</u>	<u>661,131</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budget	11,023,635	621,773	11,645,408	11,162,577	482,831
Total other financing sources	<u>11,023,635</u>	<u>621,773</u>	<u>11,645,408</u>	<u>11,162,577</u>	<u>482,831</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(196,644)	-	(196,644)	(18,344)	(178,300)
Fund balances, July 1	196,644	-	196,644	196,644	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 178,300</u>	<u>\$ (178,300)</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2020

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<u>P. S. 20 Dr. Maya Angelou School</u>					
EXPENDITURES -					
Current:					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 322,915	\$ -	\$ 322,915	\$ 270,342	\$ 52,573
Grades 1-5	2,613,445	(385,939)	2,227,506	1,980,777	246,729
Total regular programs - instruction	<u>2,936,360</u>	<u>(385,939)</u>	<u>2,550,421</u>	<u>2,251,119</u>	<u>299,302</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	173,167	-	173,167	173,167	-
Other purchased services (400-500 series)	3,500	137	3,637	2,342	1,295
General supplies	114,977	(30,091)	84,886	63,831	21,055
Computers - instructional	11,035	28,868	39,903	3,882	36,021
Other objects	9,136	(540)	8,596	5,068	3,528
Miscellaneous expenditures	750	-	750	-	750
Total regular programs - undistributed instruction	<u>312,565</u>	<u>(1,626)</u>	<u>310,939</u>	<u>248,290</u>	<u>62,649</u>
Total regular programs	<u>3,248,925</u>	<u>(387,565)</u>	<u>2,861,360</u>	<u>2,499,409</u>	<u>361,951</u>
Special education:					
Learning/language disabilities:					
Salaries of teachers	163,715	-	163,715	163,715	-
Other salaries for instruction	132,783	(280)	132,503	91,205	41,298
Total learning/language disabilities	<u>296,498</u>	<u>(280)</u>	<u>296,218</u>	<u>254,920</u>	<u>41,298</u>
Resource room/resource center:					
Salaries of teachers	646,355	55,320	701,675	695,561	6,114
Total resource room/resource center	<u>646,355</u>	<u>55,320</u>	<u>701,675</u>	<u>695,561</u>	<u>6,114</u>
Total special education - instruction	<u>942,853</u>	<u>55,040</u>	<u>997,893</u>	<u>950,481</u>	<u>47,412</u>
Total - instruction	<u>4,191,778</u>	<u>(332,525)</u>	<u>3,859,253</u>	<u>3,449,890</u>	<u>409,363</u>
Attendance and social work services:					
Family/parent liaison salary	36,195	-	36,195	30,450	5,745
Total attendance and social work services	<u>36,195</u>	<u>-</u>	<u>36,195</u>	<u>30,450</u>	<u>5,745</u>
Health services:					
Salaries	105,280	-	105,280	105,280	-
Supplies and materials	2,398	(1,307)	1,091	680	411
Total health services	<u>107,678</u>	<u>(1,307)</u>	<u>106,371</u>	<u>105,960</u>	<u>411</u>
Other support services - students-regular:					
Salaries of other professional staff	116,630	36,945	153,575	153,575	-
Total other support services - students-regular	<u>116,630</u>	<u>36,945</u>	<u>153,575</u>	<u>153,575</u>	<u>-</u>
Educational media services/school library:					
Salaries	87,130	23,750	110,880	60,984	49,896
Other purchased services (400-500 series)	26,354	(1,016)	25,338	11,044	14,294
Supplies and materials	1,500	(43)	1,457	719	738
Total educational media services/school library	<u>114,984</u>	<u>22,691</u>	<u>137,675</u>	<u>72,747</u>	<u>64,928</u>
Support services - school administration:					
Salaries of principals/assistant principals	402,878	(107,386)	295,492	201,396	94,096
Salaries of secretarial and clerical assistants	66,385	37,007	103,392	103,345	47
Total support services - school administration	<u>469,263</u>	<u>(70,379)</u>	<u>398,884</u>	<u>304,741</u>	<u>94,143</u>
Security:					
Salaries	134,159	92,040	226,199	195,630	30,569
Total security	<u>134,159</u>	<u>92,040</u>	<u>226,199</u>	<u>195,630</u>	<u>30,569</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2020

	<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>					
Student transportation services:					
Contracted services -					
(other than between home and school) - vendors	\$ 9,374	\$ 1	\$ 9,375	\$ 2,098	\$ 7,277
Total student transportation services	<u>9,374</u>	<u>1</u>	<u>9,375</u>	<u>2,098</u>	<u>7,277</u>
Unallocated employee benefits:					
Social Security contribution	70,943	12,914	83,857	74,539	9,318
TPAF contribution - ERIP	87,976	-	87,976	41,690	46,286
Health benefits	1,183,007	18,526	1,201,533	1,198,059	3,474
Total unallocated employee benefits	<u>1,341,926</u>	<u>31,440</u>	<u>1,373,366</u>	<u>1,314,288</u>	<u>59,078</u>
Total undistributed expenditures	<u>2,330,209</u>	<u>111,431</u>	<u>2,441,640</u>	<u>2,179,489</u>	<u>262,151</u>
Total current	<u>6,521,987</u>	<u>(221,094)</u>	<u>6,300,893</u>	<u>5,629,379</u>	<u>671,514</u>
Capital outlay:					
Equipment:					
Grades 1 - 5	-	2,685	2,685	2,685	-
Total equipment	<u>-</u>	<u>2,685</u>	<u>2,685</u>	<u>2,685</u>	<u>-</u>
Total capital outlay	<u>-</u>	<u>2,685</u>	<u>2,685</u>	<u>2,685</u>	<u>-</u>
Total expenditures	<u>6,521,987</u>	<u>(218,409)</u>	<u>6,303,578</u>	<u>5,632,064</u>	<u>671,514</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budget	6,460,307	(218,409)	6,241,898	5,685,549	556,349
Total other financing sources	<u>6,460,307</u>	<u>(218,409)</u>	<u>6,241,898</u>	<u>5,685,549</u>	<u>556,349</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(61,680)	-	(61,680)	53,485	(115,165)
Fund balances, July 1	61,680	-	61,680	61,680	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 115,165</u>	<u>\$ (115,165)</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2020

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<u>P. S. 22 Rev. Dr. Ercel F. Webb</u>					
EXPENDITURES -					
Current:					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 191,410	\$ 55,452	\$ 246,862	\$ 246,750	\$ 112
Grades 1-5	1,924,611	(1,895)	1,922,716	1,853,561	69,155
Total regular programs - instruction	<u>2,116,021</u>	<u>53,557</u>	<u>2,169,578</u>	<u>2,100,311</u>	<u>69,267</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	44,402	-	44,402	44,402	-
Purchased professional - educational services	40,000	-	40,000	39,433	567
Other purchased services (400-500 series)	4,545	632	5,177	4,808	369
General supplies	46,352	453	46,805	43,800	3,005
Computers - instructional	-	9,716	9,716	261	9,455
Other objects	13,213	7,064	20,277	8,409	11,868
Miscellaneous expenditures	750	-	750	-	750
Total regular programs - undistributed instruction	<u>149,262</u>	<u>17,865</u>	<u>167,127</u>	<u>141,113</u>	<u>26,014</u>
Total regular programs	<u>2,265,283</u>	<u>71,422</u>	<u>2,336,705</u>	<u>2,241,424</u>	<u>95,281</u>
Special education:					
Cognitive - mild:					
Salaries of teachers	105,280	84	105,364	105,280	84
Other salaries for instruction	44,560	44,402	88,962	88,962	-
General supplies	250	-	250	144	106
Total cognitive - mild	<u>150,090</u>	<u>44,486</u>	<u>194,576</u>	<u>194,386</u>	<u>190</u>
Learning/language disabilities:					
Salaries of teachers	108,580	35,628	144,208	144,180	28
Other salaries for instruction	120,331	(35,600)	84,731	84,731	-
General supplies	8,677	-	8,677	6,801	1,876
Total learning/language disabilities	<u>237,588</u>	<u>28</u>	<u>237,616</u>	<u>235,712</u>	<u>1,904</u>
Resource room/resource center:					
Salaries of teachers	790,370	(4,505)	785,865	729,402	56,463
Other salaries for instruction	43,960	81,560	125,520	119,586	5,934
Total resource room/resource center	<u>834,330</u>	<u>77,055</u>	<u>911,385</u>	<u>848,988</u>	<u>62,397</u>
Autism:					
Salaries of teachers	573,585	(30,532)	543,053	535,420	7,633
Other salaries for instruction	202,354	(35,600)	166,754	166,754	-
General supplies	1,607	-	1,607	1,122	485
Total autism	<u>777,546</u>	<u>(66,132)</u>	<u>711,414</u>	<u>703,296</u>	<u>8,118</u>
Total special education - instruction	<u>1,999,554</u>	<u>55,437</u>	<u>2,054,991</u>	<u>1,982,382</u>	<u>72,609</u>
Total - instruction	<u>4,264,837</u>	<u>126,859</u>	<u>4,391,696</u>	<u>4,223,806</u>	<u>167,890</u>
Attendance and social work services:					
Family/parent liaison salary	40,950	-	40,950	40,950	-
Total attendance and social work services	<u>40,950</u>	<u>-</u>	<u>40,950</u>	<u>40,950</u>	<u>-</u>
Health services:					
Salaries	106,980	-	106,980	106,980	-
Supplies and materials	1,565	-	1,565	1,479	86
Total health services	<u>108,545</u>	<u>-</u>	<u>108,545</u>	<u>108,459</u>	<u>86</u>
Other support services - students-regular:					
Salaries of other professional staff	107,230	-	107,230	-	107,230
Total other support services - students-regular	<u>107,230</u>	<u>-</u>	<u>107,230</u>	<u>-</u>	<u>107,230</u>
Educational media services/school library:					
Salaries	107,580	-	107,580	107,580	-
Total educational media services/school library	<u>107,580</u>	<u>-</u>	<u>107,580</u>	<u>107,580</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, 2020

	<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	\$ 29,800	\$ (17,865)	\$ 11,935	\$ -	\$ 11,935
Total instruction staff training services	<u>29,800</u>	<u>(17,865)</u>	<u>11,935</u>	<u>-</u>	<u>11,935</u>
Support services - school administration:					
Salaries of principals/assistant principals	259,851	(7,105)	252,746	206,667	46,079
Salaries of secretarial and clerical assistants	35,700	65,065	100,765	100,765	-
Other purchased services (400-500 series)	14,341	-	14,341	8,858	5,483
Total support services - school administration	<u>309,892</u>	<u>57,960</u>	<u>367,852</u>	<u>316,290</u>	<u>51,562</u>
Security:					
Salaries	88,850	109,414	198,264	168,832	29,432
Total security	<u>88,850</u>	<u>109,414</u>	<u>198,264</u>	<u>168,832</u>	<u>29,432</u>
Student transportation services:					
Contracted services -					
(other than between home and school) - vendors	11,858	-	11,858	5,510	6,348
Total student transportation services	<u>11,858</u>	<u>-</u>	<u>11,858</u>	<u>5,510</u>	<u>6,348</u>
Unallocated employee benefits:					
Social Security contribution	78,185	25,927	104,112	90,354	13,758
TPAF contribution - ERIP	103,722	6,936	110,658	61,074	49,584
Health benefits	1,382,409	46,170	1,428,579	1,427,697	882
Total unallocated employee benefits	<u>1,564,316</u>	<u>79,033</u>	<u>1,643,349</u>	<u>1,579,125</u>	<u>64,224</u>
Total undistributed expenditures	<u>2,369,021</u>	<u>228,542</u>	<u>2,597,563</u>	<u>2,326,746</u>	<u>270,817</u>
Total current	<u>6,633,858</u>	<u>355,401</u>	<u>6,989,259</u>	<u>6,550,552</u>	<u>438,707</u>
Total expenditures	<u>6,633,858</u>	<u>355,401</u>	<u>6,989,259</u>	<u>6,550,552</u>	<u>438,707</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budget	6,547,537	355,401	6,902,938	6,542,253	360,685
Total other financing sources	<u>6,547,537</u>	<u>355,401</u>	<u>6,902,938</u>	<u>6,542,253</u>	<u>360,685</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(86,321)	-	(86,321)	(8,299)	(78,022)
Fund balances, July 1	86,321	-	86,321	86,321	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 78,022</u>	<u>\$ (78,022)</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2020

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<u>P. S. 23 Mahatma K. Gandhi</u>					
EXPENDITURES -					
Current:					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 600,480	\$ (48,395)	\$ 552,085	\$ 552,085	\$ -
Grades 1-5	3,770,739	(117,979)	3,652,760	3,530,623	122,137
Grades 6-8	1,113,155	115,265	1,228,420	1,188,328	40,092
Total regular programs - instruction	<u>5,484,374</u>	<u>(51,109)</u>	<u>5,433,265</u>	<u>5,271,036</u>	<u>162,229</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	260,085	(41,000)	219,085	189,726	29,359
Other purchased services (400-500 series)	15,000	-	15,000	3,590	11,410
General supplies	147,005	(20,145)	126,860	104,579	22,281
Computers - instructional	10,000	(10,000)	-	-	-
Other objects	8,385	34,085	42,470	18,345	24,125
Miscellaneous expenditures	875	-	875	-	875
Total regular programs - undistributed instruction	<u>441,350</u>	<u>(37,060)</u>	<u>404,290</u>	<u>316,240</u>	<u>88,050</u>
Total regular programs	<u>5,925,724</u>	<u>(88,169)</u>	<u>5,837,555</u>	<u>5,587,276</u>	<u>250,279</u>
Special education:					
Learning/language disabilities:					
Salaries of teachers	281,590	56,260	337,850	337,430	420
Other salaries for instruction	129,133	44,402	173,535	156,255	17,280
Total learning/language disabilities	<u>410,723</u>	<u>100,662</u>	<u>511,385</u>	<u>493,685</u>	<u>17,700</u>
Resource room/resource center:					
Salaries of teachers	1,001,140	(20,000)	981,140	967,328	13,812
Other salaries for instruction	44,560	35,600	80,160	80,160	-
Total resource room/resource center	<u>1,045,700</u>	<u>15,600</u>	<u>1,061,300</u>	<u>1,047,488</u>	<u>13,812</u>
Total special education - instruction	<u>1,456,423</u>	<u>116,262</u>	<u>1,572,685</u>	<u>1,541,173</u>	<u>31,512</u>
Bilingual education:					
Salaries of teachers	1,422,225	-	1,422,225	1,417,073	5,152
Other salaries for instruction	243,366	(70,000)	173,366	163,266	10,100
General supplies	3,500	(1,556)	1,944	1,943	1
Total bilingual education	<u>1,669,091</u>	<u>(71,556)</u>	<u>1,597,535</u>	<u>1,582,282</u>	<u>15,253</u>
Total - instruction	<u>9,051,238</u>	<u>(43,463)</u>	<u>9,007,775</u>	<u>8,710,731</u>	<u>297,044</u>
Attendance and social work services:					
Family/parent liaison salary	74,800	-	74,800	68,003	6,797
Total attendance and social work services	<u>74,800</u>	<u>-</u>	<u>74,800</u>	<u>68,003</u>	<u>6,797</u>
Health services:					
Salaries	211,860	-	211,860	211,860	-
Supplies and materials	-	2,871	2,871	2,165	706
Total health services	<u>211,860</u>	<u>2,871</u>	<u>214,731</u>	<u>214,025</u>	<u>706</u>
Other support services - students-regular:					
Salaries of other professional staff	193,710	-	193,710	193,710	-
Total other support services - students-regular	<u>193,710</u>	<u>-</u>	<u>193,710</u>	<u>193,710</u>	<u>-</u>
Educational media services/school library:					
Salaries	68,830	-	68,830	68,830	-
Other salaries for instruction	-	44,402	44,402	44,402	-
Computers	6,440	(896)	5,544	5,337	207
Total educational media services/school library	<u>75,270</u>	<u>43,506</u>	<u>118,776</u>	<u>118,569</u>	<u>207</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2020

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<u>P. S. 23 Mahatma K. Gandhi</u>					
Support services - school administration:					
Salaries of principals/assistant principals	\$ 306,481	\$ (80,000)	\$ 226,481	\$ 221,183	\$ 5,298
Salaries of secretarial and clerical assistants	243,045	(21,493)	221,552	163,554	57,998
Other purchased services (400-500 series)	67,434	(3,018)	64,416	39,018	25,398
Supplies and materials	5,673	(201)	5,472	4,123	1,349
Total support services - school administration	<u>622,633</u>	<u>(104,712)</u>	<u>517,921</u>	<u>427,878</u>	<u>90,043</u>
Security:					
Salaries	51,213	234,285	285,498	279,910	5,588
General supplies	4,000	(4,000)	-	-	-
Total security	<u>55,213</u>	<u>230,285</u>	<u>285,498</u>	<u>279,910</u>	<u>5,588</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	11,981	-	11,981	5,445	6,536
Total student transportation services	<u>11,981</u>	<u>-</u>	<u>11,981</u>	<u>5,445</u>	<u>6,536</u>
Unallocated employee benefits:					
Social Security contribution	119,442	18,508	137,950	115,271	22,679
TPAF contribution - ERIP	122,842	200	123,042	40,885	82,157
Health benefits	2,525,645	449,204	2,974,849	2,973,732	1,117
Total unallocated employee benefits	<u>2,767,929</u>	<u>467,912</u>	<u>3,235,841</u>	<u>3,129,888</u>	<u>105,953</u>
Total undistributed expenditures	<u>4,013,396</u>	<u>639,862</u>	<u>4,653,258</u>	<u>4,437,428</u>	<u>215,830</u>
Total current	<u>13,064,634</u>	<u>596,399</u>	<u>13,661,033</u>	<u>13,148,159</u>	<u>512,874</u>
Capital outlay:					
Equipment:					
Undistributed expenditures:					
School administration	12,000	-	12,000	11,907	93
Total equipment	<u>12,000</u>	<u>-</u>	<u>12,000</u>	<u>11,907</u>	<u>93</u>
Total capital outlay	<u>12,000</u>	<u>-</u>	<u>12,000</u>	<u>11,907</u>	<u>93</u>
Total expenditures	<u>13,076,634</u>	<u>596,399</u>	<u>13,673,033</u>	<u>13,160,066</u>	<u>512,967</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budget	12,998,336	596,399	13,594,735	13,224,753	369,982
Total other financing sources	<u>12,998,336</u>	<u>596,399</u>	<u>13,594,735</u>	<u>13,224,753</u>	<u>369,982</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(78,298)	-	(78,298)	64,687	(142,985)
Fund balances, July 1	78,298	-	78,298	78,298	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 142,985</u>	<u>\$ (142,985)</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2020

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<u>P. S. 24 Chaplin Charles Watters</u>					
EXPENDITURES -					
Current:					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 193,310	\$ -	\$ 193,310	\$ 163,715	\$ 29,595
Grades 1-5	1,995,826	(201,596)	1,794,230	1,678,150	116,080
Grades 6-8	1,107,760	92,305	1,200,065	1,023,870	176,195
Total regular programs - instruction	<u>3,296,896</u>	<u>(109,291)</u>	<u>3,187,605</u>	<u>2,865,735</u>	<u>321,870</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	41,600	-	41,600	40,396	1,204
Other purchased services (400-500 series)	30,000	150	30,150	22,036	8,114
General supplies	91,537	(37,725)	53,812	53,501	311
Computers - instructional	12,698	37,725	50,423	41,569	8,854
Other objects	8,500	(150)	8,350	1,950	6,400
Miscellaneous expenditures	750	-	750	-	750
Total regular programs - undistributed instruction	<u>185,085</u>	<u>-</u>	<u>185,085</u>	<u>159,452</u>	<u>25,633</u>
Total regular programs	<u>3,481,981</u>	<u>(109,291)</u>	<u>3,372,690</u>	<u>3,025,187</u>	<u>347,503</u>
Special education:					
Learning/language disabilities:					
Salaries of teachers	114,980	82,586	197,566	184,555	13,011
Other salaries for instruction	88,131	-	88,131	88,131	-
Total learning/language disabilities	<u>203,111</u>	<u>82,586</u>	<u>285,697</u>	<u>272,686</u>	<u>13,011</u>
Multiple disabilities:					
General supplies	1,000	-	1,000	1,000	-
Total multiple disabilities	<u>1,000</u>	<u>-</u>	<u>1,000</u>	<u>1,000</u>	<u>-</u>
Resource room/resource center:					
Salaries of teachers	861,150	32,118	893,268	870,616	22,652
Other salaries for instruction	45,960	-	45,960	45,960	-
General supplies	1,000	-	1,000	1,000	-
Total resource room/resource center	<u>908,110</u>	<u>32,118</u>	<u>940,228</u>	<u>917,576</u>	<u>22,652</u>
Total special education - instruction	<u>1,112,221</u>	<u>114,704</u>	<u>1,226,925</u>	<u>1,191,262</u>	<u>35,663</u>
Bilingual education:					
Salaries of teachers	320,440	56	320,496	320,496	-
General supplies	1,081	-	1,081	995	86
Total bilingual education	<u>321,521</u>	<u>56</u>	<u>321,577</u>	<u>321,491</u>	<u>86</u>
Total - instruction	<u>4,915,723</u>	<u>5,469</u>	<u>4,921,192</u>	<u>4,537,940</u>	<u>383,252</u>
Attendance and social work services:					
Family/parent liaison salary	40,950	-	40,950	40,950	-
Total attendance and social work services	<u>40,950</u>	<u>-</u>	<u>40,950</u>	<u>40,950</u>	<u>-</u>
Health services:					
Salaries	104,280	-	104,280	104,280	-
Supplies and materials	3,030	-	3,030	1,397	1,633
Total health services	<u>107,310</u>	<u>-</u>	<u>107,310</u>	<u>105,677</u>	<u>1,633</u>
Other support services - students-regular:					
Salaries of other professional staff	143,170	(28,282)	114,888	59,290	55,598
Supplies and materials	500	-	500	-	500
Total other support services - students-regular	<u>143,670</u>	<u>(28,282)</u>	<u>115,388</u>	<u>59,290</u>	<u>56,098</u>
Educational media services/school library:					
Salaries	107,580	-	107,580	107,580	-
Supplies and materials	4,700	-	4,700	1,481	3,219
Total educational media services/school library	<u>112,280</u>	<u>-</u>	<u>112,280</u>	<u>109,061</u>	<u>3,219</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2020

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<u>P. S. 24 Chaplin Charles Watters</u>					
Support services - school administration:					
Salaries of principals/assistant principals	\$ 256,073	\$ (36,669)	\$ 219,404	\$ 219,404	\$ -
Salaries of secretarial and clerical assistants	27,105	166,356	193,461	193,461	-
Other salaries	4,200	-	4,200	1,980	2,220
Other purchased services (400-500 series)	48,685	(19,339)	29,346	18,617	10,729
Supplies and materials	30,000	-	30,000	28,037	1,963
Other objects	1,000	-	1,000	534	466
Total support services - school administration	<u>367,063</u>	<u>110,348</u>	<u>477,411</u>	<u>462,033</u>	<u>15,378</u>
Security:					
Salaries	128,757	104,067	232,824	199,633	33,191
Total security	<u>128,757</u>	<u>104,067</u>	<u>232,824</u>	<u>199,633</u>	<u>33,191</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	17,240	-	17,240	2,640	14,600
Total student transportation services	<u>17,240</u>	<u>-</u>	<u>17,240</u>	<u>2,640</u>	<u>14,600</u>
Unallocated employee benefits:					
Social Security contribution	59,415	29,567	88,982	74,883	14,099
TPAF contribution - ERIP	102,632	2,884	105,516	53,912	51,604
Health benefits	1,565,873	182,029	1,747,902	1,745,205	2,697
Total unallocated employee benefits	<u>1,727,920</u>	<u>214,480</u>	<u>1,942,400</u>	<u>1,874,000</u>	<u>68,400</u>
Total undistributed expenditures	<u>2,645,190</u>	<u>400,613</u>	<u>3,045,803</u>	<u>2,853,284</u>	<u>192,519</u>
Total current	<u>7,560,913</u>	<u>406,082</u>	<u>7,966,995</u>	<u>7,391,224</u>	<u>575,771</u>
Capital outlay:					
Equipment:					
Grades 6 - 8	-	19,340	19,340	-	19,340
Total equipment	<u>-</u>	<u>19,340</u>	<u>19,340</u>	<u>-</u>	<u>19,340</u>
Total capital outlay	<u>-</u>	<u>19,340</u>	<u>19,340</u>	<u>-</u>	<u>19,340</u>
Total expenditures	<u>7,560,913</u>	<u>425,422</u>	<u>7,986,335</u>	<u>7,391,224</u>	<u>595,111</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budget	7,481,436	425,422	7,906,858	7,407,338	499,520
Total other financing sources	<u>7,481,436</u>	<u>425,422</u>	<u>7,906,858</u>	<u>7,407,338</u>	<u>499,520</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(79,477)	-	(79,477)	16,114	(95,591)
Fund balances, July 1	79,477	-	79,477	79,477	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 95,591</u>	<u>\$ (95,591)</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2020

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<u>P. S. 25 Nicolaus Copernicus</u>					
EXPENDITURES -					
Current:					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 532,000	\$ -	\$ 532,000	\$ 532,000	\$ -
Grades 1-5	2,783,430	(326,767)	2,456,663	2,213,481	243,182
Total regular programs - instruction	<u>3,315,430</u>	<u>(326,767)</u>	<u>2,988,663</u>	<u>2,745,481</u>	<u>243,182</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	86,573	-	86,573	86,573	-
Purchased professional - educational services	-	2,590	2,590	374	2,216
Other purchased services (400-500 series)	16,125	21,515	37,640	24,668	12,972
General supplies	114,447	(33,805)	80,642	40,559	40,083
Other objects	7,500	-	7,500	4,763	2,737
Miscellaneous expenditures	750	-	750	-	750
Total regular programs - undistributed instruction	<u>225,395</u>	<u>(9,700)</u>	<u>215,695</u>	<u>156,937</u>	<u>58,758</u>
Total regular programs	<u>3,540,825</u>	<u>(336,467)</u>	<u>3,204,358</u>	<u>2,902,418</u>	<u>301,940</u>
Special education:					
Learning/language disabilities:					
Salaries of teachers	163,420	(70,000)	93,420	59,140	34,280
Other salaries for instruction	80,160	(80,000)	160	-	160
Total learning/language disabilities	<u>243,580</u>	<u>(150,000)</u>	<u>93,580</u>	<u>59,140</u>	<u>34,440</u>
Behavioral disabilities:					
Salaries of teachers	82,530	25,050	107,580	107,580	-
Other salaries for instruction	45,210	-	45,210	44,560	650
Total behavioral disabilities	<u>127,740</u>	<u>25,050</u>	<u>152,790</u>	<u>152,140</u>	<u>650</u>
Resource room/resource center:					
Salaries of teachers	553,535	5,908	559,443	527,370	32,073
Total resource room/resource center	<u>553,535</u>	<u>5,908</u>	<u>559,443</u>	<u>527,370</u>	<u>32,073</u>
Autism:					
Salaries of teachers	55,840	51,104	106,944	106,915	29
Other salaries for instruction	43,960	-	43,960	43,960	-
Total autism	<u>99,800</u>	<u>51,104</u>	<u>150,904</u>	<u>150,875</u>	<u>29</u>
Total special education - instruction	<u>1,024,655</u>	<u>(67,938)</u>	<u>956,717</u>	<u>889,525</u>	<u>67,192</u>
Bilingual education:					
Salaries of teachers	257,150	28	257,178	257,150	28
Other salaries for instruction	40,950	-	40,950	40,950	-
Total bilingual education	<u>298,100</u>	<u>28</u>	<u>298,128</u>	<u>298,100</u>	<u>28</u>
Total - instruction	<u>4,863,580</u>	<u>(404,377)</u>	<u>4,459,203</u>	<u>4,090,043</u>	<u>369,160</u>
Attendance and social work services:					
Family/parent liaison salary	41,600	-	41,600	41,392	208
Total attendance and social work services	<u>41,600</u>	<u>-</u>	<u>41,600</u>	<u>41,392</u>	<u>208</u>
Health services:					
Salaries	65,530	7,528	73,058	73,058	-
Supplies and materials	500	-	500	478	22
Total health services	<u>66,030</u>	<u>7,528</u>	<u>73,558</u>	<u>73,536</u>	<u>22</u>
Other support services - students-regular:					
Salaries of other professional staff	96,280	-	96,280	96,280	-
Supplies and materials	500	-	500	-	500
Total other support services - students-regular	<u>96,780</u>	<u>-</u>	<u>96,780</u>	<u>96,280</u>	<u>500</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2020

	<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	\$ 61,315	\$ (28)	\$ 61,287	\$ 41,605	\$ 19,682
Total educational media services/school library	<u>61,315</u>	<u>(28)</u>	<u>61,287</u>	<u>41,605</u>	<u>19,682</u>
Instruction staff training services:					
Supplies and materials	1,330	-	1,330	1,299	31
Total instruction staff training services	<u>1,330</u>	<u>-</u>	<u>1,330</u>	<u>1,299</u>	<u>31</u>
Support services - school administration:					
Salaries of principals/assistant principals	279,425	-	279,425	272,200	7,225
Salaries of secretarial and clerical assistants	127,980	29,486	157,466	133,944	23,522
Other salaries	2,700	-	2,700	870	1,830
Other purchased services (400-500 series)	28,798	(50)	28,748	16,052	12,696
Supplies and materials	3,800	-	3,800	1,068	2,732
Computers	19,204	-	19,204	13,960	5,244
Other objects	500	-	500	-	500
Total support services - school administration	<u>462,407</u>	<u>29,436</u>	<u>491,843</u>	<u>438,094</u>	<u>53,749</u>
Security:					
Salaries	47,212	115,274	162,486	119,271	43,215
Total security	<u>47,212</u>	<u>115,274</u>	<u>162,486</u>	<u>119,271</u>	<u>43,215</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	11,808	-	11,808	3,888	7,920
Total student transportation services	<u>11,808</u>	<u>-</u>	<u>11,808</u>	<u>3,888</u>	<u>7,920</u>
Unallocated employee benefits:					
Social Security contribution	69,431	5,034	74,465	62,983	11,482
TPAF contribution - ERIP	97,521	6,871	104,392	62,904	41,488
Health benefits	1,243,476	221,130	1,464,606	1,459,611	4,995
Total unallocated employee benefits	<u>1,410,428</u>	<u>233,035</u>	<u>1,643,463</u>	<u>1,585,498</u>	<u>57,965</u>
Total undistributed expenditures	<u>2,198,910</u>	<u>385,245</u>	<u>2,584,155</u>	<u>2,400,863</u>	<u>183,292</u>
Total current	<u>7,062,490</u>	<u>(19,132)</u>	<u>7,043,358</u>	<u>6,490,906</u>	<u>552,452</u>
Capital outlay:					
Equipment:					
Grades 1 - 5	-	9,700	9,700	9,699	1
Total equipment	<u>-</u>	<u>9,700</u>	<u>9,700</u>	<u>9,699</u>	<u>1</u>
Total capital outlay	<u>-</u>	<u>9,700</u>	<u>9,700</u>	<u>9,699</u>	<u>1</u>
Total expenditures	<u>7,062,490</u>	<u>(9,432)</u>	<u>7,053,058</u>	<u>6,500,605</u>	<u>552,453</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budget	6,969,104	(9,432)	6,959,672	6,470,692	488,980
Total other financing sources	<u>6,969,104</u>	<u>(9,432)</u>	<u>6,959,672</u>	<u>6,470,692</u>	<u>488,980</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(93,386)	-	(93,386)	(29,913)	(63,473)
Fund balances, July 1	93,386	-	93,386	93,386	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 63,473</u>	<u>\$ (63,473)</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2020

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<u>P.S. 26 Patricia Noonan</u>					
EXPENDITURES -					
Current:					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 271,090	\$ -	\$ 271,090	\$ 271,090	\$ -
Grades 1-5	1,334,985	23,368	1,358,353	1,167,560	190,793
Total regular programs - instruction	<u>1,606,075</u>	<u>23,368</u>	<u>1,629,443</u>	<u>1,438,650</u>	<u>190,793</u>
Regular programs - undistributed instruction:					
Other purchased services (400-500 series)	8,135	13,067	21,202	18,590	2,612
General supplies	76,598	(7,728)	68,870	66,660	2,210
Computers - instructional	8,000	(592)	7,408	-	7,408
Textbooks	4,000	(2,000)	2,000	1,592	408
Other objects	3,286	30	3,316	1,972	1,344
Miscellaneous expenditures	500	-	500	-	500
Total regular programs - undistributed instruction	<u>100,519</u>	<u>2,777</u>	<u>103,296</u>	<u>88,814</u>	<u>14,482</u>
Total regular programs	<u>1,706,594</u>	<u>26,145</u>	<u>1,732,739</u>	<u>1,527,464</u>	<u>205,275</u>
Special education:					
Cognitive - moderate:					
General supplies	1,800	-	1,800	1,798	2
Other objects	1,100	-	1,100	-	1,100
Total cognitive - moderate	<u>2,900</u>	<u>-</u>	<u>2,900</u>	<u>1,798</u>	<u>1,102</u>
Resource room/resource center:					
Salaries of teachers	627,935	61,369	689,304	689,304	-
Total resource room/resource center	<u>627,935</u>	<u>61,369</u>	<u>689,304</u>	<u>689,304</u>	<u>-</u>
Autism:					
Salaries of teachers	455,210	(6,029)	449,181	392,858	56,323
Other salaries for instruction	392,133	26,640	418,773	417,770	1,003
General supplies	2,138	-	2,138	2,093	45
Total autism	<u>849,481</u>	<u>20,611</u>	<u>870,092</u>	<u>812,721</u>	<u>57,371</u>
Total special education - instruction	<u>1,480,316</u>	<u>81,980</u>	<u>1,562,296</u>	<u>1,503,823</u>	<u>58,473</u>
Bilingual education:					
Salaries of teachers	218,460	-	218,460	218,460	-
General supplies	600	-	600	557	43
Total bilingual education	<u>219,060</u>	<u>-</u>	<u>219,060</u>	<u>219,017</u>	<u>43</u>
Total - instruction	<u>3,405,970</u>	<u>108,125</u>	<u>3,514,095</u>	<u>3,250,304</u>	<u>263,791</u>
Attendance and social work services:					
Supplies and materials	500	-	500	493	7
Total attendance and social work services	<u>500</u>	<u>-</u>	<u>500</u>	<u>493</u>	<u>7</u>
Health services:					
Salaries	103,280	-	103,280	103,280	-
Supplies and materials	1,000	-	1,000	999	1
Total health services	<u>104,280</u>	<u>-</u>	<u>104,280</u>	<u>104,279</u>	<u>1</u>
Other support services - students-regular:					
Salaries of other professional staff	107,630	-	107,630	103,380	4,250
Total other support services - students-regular	<u>107,630</u>	<u>-</u>	<u>107,630</u>	<u>103,380</u>	<u>4,250</u>
Educational media services/school library:					
Salaries	117,280	-	117,280	117,280	-
Supplies and materials	6,120	-	6,120	5,972	148
Total educational media services/school library	<u>123,400</u>	<u>-</u>	<u>123,400</u>	<u>123,252</u>	<u>148</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2020

	<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	\$ 161,448	\$ (4,052)	\$ 157,396	\$ 157,100	\$ 296
Salaries of secretarial and clerical assistants	1,830	97,854	99,684	85,368	14,316
Other salaries	3,000	-	3,000	1,305	1,695
Supplies and materials	5,100	-	5,100	4,037	1,063
Computers	2,000	-	2,000	1,963	37
Total support services - school administration	<u>173,378</u>	<u>93,802</u>	<u>267,180</u>	<u>249,773</u>	<u>17,407</u>
Security:					
Salaries	46,259	69,571	115,830	115,830	-
Total security	<u>46,259</u>	<u>69,571</u>	<u>115,830</u>	<u>115,830</u>	<u>-</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	3,000	(2,777)	223	-	223
Total student transportation services	<u>3,000</u>	<u>(2,777)</u>	<u>223</u>	<u>-</u>	<u>223</u>
Unallocated employee benefits:					
Social Security contribution	44,054	18,183	62,237	56,185	6,052
TPAF contribution - ERIP	30,039	11,939	41,978	20,365	21,613
Health benefits	1,071,291	(81,934)	989,357	983,718	5,639
Total unallocated employee benefits	<u>1,145,384</u>	<u>(51,812)</u>	<u>1,093,572</u>	<u>1,060,268</u>	<u>33,304</u>
Total undistributed expenditures	<u>1,703,831</u>	<u>108,784</u>	<u>1,812,615</u>	<u>1,757,275</u>	<u>55,340</u>
Total current	<u>5,109,801</u>	<u>216,909</u>	<u>5,326,710</u>	<u>5,007,579</u>	<u>319,131</u>
Total expenditures	<u>5,109,801</u>	<u>216,909</u>	<u>5,326,710</u>	<u>5,007,579</u>	<u>319,131</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budget	5,080,573	216,909	5,297,482	5,016,415	281,067
Total other financing sources	<u>5,080,573</u>	<u>216,909</u>	<u>5,297,482</u>	<u>5,016,415</u>	<u>281,067</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(29,228)	-	(29,228)	8,836	(38,064)
Fund balances, July 1	29,228	-	29,228	29,228	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 38,064</u>	<u>\$ (38,064)</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2020

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<u>P. S. 27 Alfred Zampella</u>					
EXPENDITURES -					
Current:					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 362,520	\$ 46,050	\$ 408,570	\$ 408,307	\$ 263
Grades 1-5	3,201,215	(149,000)	3,052,215	2,910,014	142,201
Grades 6-8	1,278,400	-	1,278,400	1,233,260	45,140
Total regular programs - instruction	<u>4,842,135</u>	<u>(102,950)</u>	<u>4,739,185</u>	<u>4,551,581</u>	<u>187,604</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	134,201	(34,995)	99,206	92,804	6,402
Other purchased services (400-500 series)	9,462	19,532	28,994	28,297	697
General supplies	168,964	(20,561)	148,403	98,200	50,203
Other objects	15,771	1,029	16,800	12,206	4,594
Miscellaneous expenditures	875	-	875	-	875
Total regular programs - undistributed instruction	<u>329,273</u>	<u>(34,995)</u>	<u>294,278</u>	<u>231,507</u>	<u>62,771</u>
Total regular programs	<u>5,171,408</u>	<u>(137,945)</u>	<u>5,033,463</u>	<u>4,783,088</u>	<u>250,375</u>
Special education:					
Learning/language disabilities:					
Salaries of teachers	83,830	-	83,830	83,830	-
Other salaries for instruction	-	41,397	41,397	41,397	-
Total learning/language disabilities	<u>83,830</u>	<u>41,397</u>	<u>125,227</u>	<u>125,227</u>	<u>-</u>
Auditory impairments:					
Salaries of teachers	169,810	-	169,810	169,810	-
Total Auditory Impairments	<u>169,810</u>	<u>-</u>	<u>169,810</u>	<u>169,810</u>	<u>-</u>
Behavioral disabilities:					
Salaries of teachers	76,330	(76,330)	-	-	-
Other salaries for instruction	45,210	(40,000)	5,210	-	5,210
Total behavioral disabilities	<u>121,540</u>	<u>(116,330)</u>	<u>5,210</u>	<u>-</u>	<u>5,210</u>
Resource room/resource center:					
Salaries of teachers	774,560	189,570	964,130	958,551	5,579
Total resource room/resource center	<u>774,560</u>	<u>189,570</u>	<u>964,130</u>	<u>958,551</u>	<u>5,579</u>
Autism:					
Salaries of teachers	59,230	(45,000)	14,230	-	14,230
Other salaries for instruction	-	40,210	40,210	26,448	13,762
Total autism	<u>59,230</u>	<u>(4,790)</u>	<u>54,440</u>	<u>26,448</u>	<u>27,992</u>
Total special education - instruction	<u>1,208,970</u>	<u>109,847</u>	<u>1,318,817</u>	<u>1,280,036</u>	<u>38,781</u>
Bilingual education:					
Salaries of teachers	219,460	64,615	284,075	284,075	-
Total bilingual education	<u>219,460</u>	<u>64,615</u>	<u>284,075</u>	<u>284,075</u>	<u>-</u>
Total - instruction	<u>6,599,838</u>	<u>36,517</u>	<u>6,636,355</u>	<u>6,347,199</u>	<u>289,156</u>
Attendance and social work services:					
Family/parent liaison salary	-	31,210	31,210	21,215	9,995
Total attendance and social work services	<u>-</u>	<u>31,210</u>	<u>31,210</u>	<u>21,215</u>	<u>9,995</u>
Health services:					
Salaries	104,280	-	104,280	104,280	-
Supplies and materials	1,000	-	1,000	1,000	-
Total health services	<u>105,280</u>	<u>-</u>	<u>105,280</u>	<u>105,280</u>	<u>-</u>
Other support services - students-regular:					
Salaries of other professional staff	217,460	54,615	272,075	217,460	54,615
Total other support services - students-regular	<u>217,460</u>	<u>54,615</u>	<u>272,075</u>	<u>217,460</u>	<u>54,615</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2020

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<u>P. S. 27 Alfred Zampella</u>					
Educational media services/school library:					
Salaries	\$ 108,580	\$ -	\$ 108,580	\$ 108,580	\$ -
Supplies and materials	4,000	-	4,000	2,062	1,938
Total educational media services/school library	<u>112,580</u>	<u>-</u>	<u>112,580</u>	<u>110,642</u>	<u>1,938</u>
Support services - school administration:					
Salaries of principals/assistant principals	395,393	(99,885)	295,508	268,944	26,564
Salaries of secretarial and clerical assistants	197,646	-	197,646	195,204	2,442
Other salaries	-	5,000	5,000	68	4,932
Other purchased services (400-500 series)	22,500	-	22,500	11,790	10,710
Supplies and materials	5,068	(5,000)	68	68	-
Total support services - school administration	<u>620,607</u>	<u>(99,885)</u>	<u>520,722</u>	<u>476,074</u>	<u>44,648</u>
Security:					
Salaries	88,850	110,014	198,864	170,819	28,045
Total security	<u>88,850</u>	<u>110,014</u>	<u>198,864</u>	<u>170,819</u>	<u>28,045</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	22,121	-	22,121	7,594	14,527
Total student transportation services	<u>22,121</u>	<u>-</u>	<u>22,121</u>	<u>7,594</u>	<u>14,527</u>
Unallocated employee benefits:					
Social Security contribution	87,066	35,382	122,448	80,050	42,398
TPAF contribution - ERIP	149,629	37,529	187,158	90,169	96,989
Health benefits	1,568,580	191,359	1,759,939	1,759,176	763
Total unallocated employee benefits	<u>1,805,275</u>	<u>264,270</u>	<u>2,069,545</u>	<u>1,929,395</u>	<u>140,150</u>
Total undistributed expenditures	<u>2,972,173</u>	<u>360,224</u>	<u>3,332,397</u>	<u>3,038,479</u>	<u>293,918</u>
Total current	<u>9,572,011</u>	<u>396,741</u>	<u>9,968,752</u>	<u>9,385,678</u>	<u>583,074</u>
Total expenditures	<u>9,572,011</u>	<u>396,741</u>	<u>9,968,752</u>	<u>9,385,678</u>	<u>583,074</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budget	9,449,818	396,741	9,846,559	9,400,825	445,734
Total other financing sources	<u>9,449,818</u>	<u>396,741</u>	<u>9,846,559</u>	<u>9,400,825</u>	<u>445,734</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(122,193)	-	(122,193)	15,147	(137,340)
Fund balances, July 1	122,193	-	122,193	122,193	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 137,340</u>	<u>\$ (137,340)</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2020

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<u>P. S. 28 Christa Mc Auliffe</u>					
EXPENDITURES -					
Current:					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 334,405	\$ -	\$ 334,405	\$ 276,390	\$ 58,015
Grades 1-5	3,142,719	(135,280)	3,007,439	2,715,140	292,299
Grades 6-8	1,494,660	(204,600)	1,290,060	1,209,174	80,886
Total regular programs - instruction	<u>4,971,784</u>	<u>(339,880)</u>	<u>4,631,904</u>	<u>4,200,704</u>	<u>431,200</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	174,372	46,202	220,574	183,652	36,922
Other purchased services (400-500 series)	2,035	26,467	28,502	18,586	9,916
General supplies	214,271	(27,003)	187,268	132,917	54,351
Computers - instructional	24,325	(13,750)	10,575	1,178	9,397
Textbooks	14,000	-	14,000	13,862	138
Other objects	13,223	535	13,758	6,711	7,047
Miscellaneous expenditures	800	-	800	-	800
Total regular programs - undistributed instruction	<u>443,026</u>	<u>32,451</u>	<u>475,477</u>	<u>356,906</u>	<u>118,571</u>
Total regular programs	<u>5,414,810</u>	<u>(307,429)</u>	<u>5,107,381</u>	<u>4,557,610</u>	<u>549,771</u>
Special education:					
Learning/language disabilities:					
Salaries of teachers	249,340	122,630	371,970	371,970	-
Other salaries for instruction	231,940	(46,002)	185,938	166,937	19,001
General supplies	1,000	-	1,000	1,000	-
Computers	2,802	-	2,802	-	2,802
Total learning/language disabilities	<u>485,082</u>	<u>76,628</u>	<u>561,710</u>	<u>539,907</u>	<u>21,803</u>
Resource room/resource center:					
Salaries of teachers	1,387,940	(100,000)	1,287,940	1,285,094	2,846
General supplies	500	-	500	354	146
Total resource room/resource center	<u>1,388,440</u>	<u>(100,000)</u>	<u>1,288,440</u>	<u>1,285,448</u>	<u>2,992</u>
Total special education - instruction	<u>1,873,522</u>	<u>(23,372)</u>	<u>1,850,150</u>	<u>1,825,355</u>	<u>24,795</u>
Bilingual education:					
Salaries of teachers	167,720	90,135	257,855	257,084	771
Total bilingual education	<u>167,720</u>	<u>90,135</u>	<u>257,855</u>	<u>257,084</u>	<u>771</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	-	4,965	4,965	4,965	-
Total other instructional	<u>-</u>	<u>4,965</u>	<u>4,965</u>	<u>4,965</u>	<u>-</u>
Total - instruction	<u>7,456,052</u>	<u>(235,701)</u>	<u>7,220,351</u>	<u>6,645,014</u>	<u>575,337</u>
Attendance and social work services:					
Family/parent liaison salary	40,350	-	40,350	40,350	-
Supplies and materials	250	-	250	250	-
Total attendance and social work services	<u>40,600</u>	<u>-</u>	<u>40,600</u>	<u>40,600</u>	<u>-</u>
Health services:					
Salaries	110,880	-	110,880	110,603	277
Supplies and materials	2,500	-	2,500	2,160	340
Total health services	<u>113,380</u>	<u>-</u>	<u>113,380</u>	<u>112,763</u>	<u>617</u>
Other support services - students-regular:					
Salaries of other professional staff	223,460	-	223,460	165,245	58,215
Supplies and materials	250	-	250	247	3
Total other support services - students-regular	<u>223,710</u>	<u>-</u>	<u>223,710</u>	<u>165,492</u>	<u>58,218</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2020

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<u>P. S. 28 Christa Mc Auliffe</u>					
Educational media services/school library:					
Salaries	\$ 110,880	\$ -	\$ 110,880	\$ 110,880	\$ -
Supplies and materials	535	-	535	-	535
Computers	1,159	-	1,159	-	1,159
Total educational media services/school library	<u>112,574</u>	<u>-</u>	<u>112,574</u>	<u>110,880</u>	<u>1,694</u>
Support services - school administration:					
Salaries of principals/assistant principals	435,666	(151,919)	283,747	221,814	61,933
Salaries of secretarial and clerical assistants	102,610	3,639	106,249	106,249	-
Other salaries	3,400	-	3,400	1,650	1,750
Other purchased services (400-500 series)	12,350	-	12,350	4,986	7,364
Computers	1,159	-	1,159	-	1,159
Total support services - school administration	<u>555,185</u>	<u>(148,280)</u>	<u>406,905</u>	<u>334,699</u>	<u>72,206</u>
Security:					
Salaries	86,101	42,745	128,846	90,212	38,634
Total security	<u>86,101</u>	<u>42,745</u>	<u>128,846</u>	<u>90,212</u>	<u>38,634</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	11,656	-	11,656	3,312	8,344
Total student transportation services	<u>11,656</u>	<u>-</u>	<u>11,656</u>	<u>3,312</u>	<u>8,344</u>
Unallocated employee benefits:					
Social Security contribution	100,290	13,946	114,236	85,681	28,555
TPAF contribution - ERIP	179,322	24,842	204,164	113,112	91,052
Health benefits	1,821,580	260,216	2,081,796	2,071,292	10,504
Total unallocated employee benefits	<u>2,101,192</u>	<u>299,004</u>	<u>2,400,196</u>	<u>2,270,085</u>	<u>130,111</u>
Total undistributed expenditures	<u>3,244,398</u>	<u>193,469</u>	<u>3,437,867</u>	<u>3,128,043</u>	<u>309,824</u>
Total current	<u>10,700,450</u>	<u>(42,232)</u>	<u>10,658,218</u>	<u>9,773,057</u>	<u>885,161</u>
Capital outlay:					
Equipment:					
Grades 1 - 5	-	13,750	13,750	-	13,750
Total equipment	<u>-</u>	<u>13,750</u>	<u>13,750</u>	<u>-</u>	<u>13,750</u>
Total capital outlay	<u>-</u>	<u>13,750</u>	<u>13,750</u>	<u>-</u>	<u>13,750</u>
Total expenditures	<u>10,700,450</u>	<u>(28,482)</u>	<u>10,671,968</u>	<u>9,773,057</u>	<u>898,911</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budget	10,541,658	(28,482)	10,513,176	9,808,137	705,039
Total other financing sources	<u>10,541,658</u>	<u>(28,482)</u>	<u>10,513,176</u>	<u>9,808,137</u>	<u>705,039</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(158,792)	-	(158,792)	35,080	(193,872)
Fund balances, July 1	158,792	-	158,792	158,792	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 193,872</u>	<u>\$ (193,872)</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2020

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<u>P. S. 29 Gladys Nunnery</u>					
EXPENDITURES -					
Current:					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ -	\$ 226,860	\$ 226,860	\$ 226,860	\$ -
Grades 1-5	-	1,441,957	1,441,957	1,433,568	8,389
Total regular programs - instruction	-	1,668,817	1,668,817	1,660,428	8,389
Regular programs - undistributed instruction:					
Other salaries for instruction	-	44,402	44,402	44,402	-
Other purchased services (400-500 series)	3,081	22,200	25,281	9,932	15,349
General supplies	933	33,004	33,937	25,382	8,555
Textbooks	241	3,167	3,408	223	3,185
Other objects	40	-	40	-	40
Miscellaneous expenditures	-	750	750	-	750
Total regular programs - undistributed instruction	4,295	103,523	107,818	79,939	27,879
Total regular programs	4,295	1,772,340	1,776,635	1,740,367	36,268
Special education:					
Resource room/resource center:					
Salaries of teachers	-	605,043	605,043	602,430	2,613
Total resource room/resource center	-	605,043	605,043	602,430	2,613
Total special education - instruction	-	605,043	605,043	602,430	2,613
Total - instruction	4,295	2,377,383	2,381,678	2,342,797	38,881
Attendance and social work services:					
Family/parent liaison salary	-	18,097	18,097	18,097	-
Supplies and materials	351	100	451	-	451
Total attendance and social work services	351	18,197	18,548	18,097	451
Health services:					
Supplies and materials	-	800	800	710	90
Total health services	-	800	800	710	90
Other support services - students-regular:					
Salaries of other professional staff	-	109,230	109,230	109,230	-
Supplies and materials	500	100	600	-	600
Total other support services - students-regular	500	109,330	109,830	109,230	600
Educational media services/school library:					
Salaries	-	111,880	111,880	111,880	-
Supplies and materials	1,052	670	1,722	-	1,722
Total educational media services/school library	1,052	112,550	113,602	111,880	1,722
Support services - school administration:					
Salaries of principals/assistant principals	-	114,099	114,099	113,303	796
Salaries of secretarial and clerical assistants	-	87,512	87,512	87,360	152
Other salaries	-	1,530	1,530	225	1,305
Total support services - school administration	-	203,141	203,141	200,888	2,253
Security:					
Salaries	-	133,855	133,855	133,855	-
Total security	-	133,855	133,855	133,855	-
Student transportation services:					
Contracted services -					
(other than between home and school) - vendors	1,728	-	1,728	1,728	-
Total student transportation services	1,728	-	1,728	1,728	-

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2020

	<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	\$ 7,002	\$ 68,835	\$ 75,837	\$ 35,693	\$ 40,144
TPAF contribution - ERIP	25,320	33,039	58,359	25,320	33,039
Health benefits	-	361,447	361,447	333,676	27,771
Total unallocated employee benefits	<u>32,322</u>	<u>463,321</u>	<u>495,643</u>	<u>394,689</u>	<u>100,954</u>
Total undistributed expenditures	<u>35,953</u>	<u>1,041,194</u>	<u>1,077,147</u>	<u>971,077</u>	<u>106,070</u>
Total current	<u>40,248</u>	<u>3,418,577</u>	<u>3,458,825</u>	<u>3,313,874</u>	<u>144,951</u>
Total expenditures	<u>40,248</u>	<u>3,418,577</u>	<u>3,458,825</u>	<u>3,313,874</u>	<u>144,951</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budget	-	3,418,577	3,418,577	3,322,631	95,946
Total other financing sources	<u>-</u>	<u>3,418,577</u>	<u>3,418,577</u>	<u>3,322,631</u>	<u>95,946</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(40,248)	-	(40,248)	8,757	(49,005)
Fund balances, July 1	40,248	-	40,248	40,248	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 49,005</u>	<u>\$ (49,005)</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2020

	<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:					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 269,800	\$ -	\$ 269,800	\$ 213,960	\$ 55,840
Grades 1-5	2,622,066	(117,000)	2,505,066	2,414,121	90,945
Total regular programs - instruction	<u>2,891,866</u>	<u>(117,000)</u>	<u>2,774,866</u>	<u>2,628,081</u>	<u>146,785</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	-	44,560	44,560	44,560	-
Other purchased services (400-500 series)	32,038	10,539	42,577	29,866	12,711
General supplies	104,420	(20,650)	83,770	66,175	17,595
Computers - instructional	55	-	55	-	55
Textbooks	750	7,120	7,870	7,345	525
Other objects	7,700	2,590	10,290	5,396	4,894
Miscellaneous expenditures	750	-	750	-	750
Total regular programs - undistributed instruction	<u>145,713</u>	<u>44,159</u>	<u>189,872</u>	<u>153,342</u>	<u>36,530</u>
Total regular programs	<u>3,037,579</u>	<u>(72,841)</u>	<u>2,964,738</u>	<u>2,781,423</u>	<u>183,315</u>
Special education:					
Learning/language disabilities:					
Salaries of teachers	163,715	87,130	250,845	231,501	19,344
Other salaries for instruction	88,037	-	88,037	87,921	116
Total learning/language disabilities	<u>251,752</u>	<u>87,130</u>	<u>338,882</u>	<u>319,422</u>	<u>19,460</u>
Resource room/resource center:					
Salaries of teachers	1,106,045	(101,142)	1,004,903	962,537	42,366
Total resource room/resource center	<u>1,106,045</u>	<u>(101,142)</u>	<u>1,004,903</u>	<u>962,537</u>	<u>42,366</u>
Total special education - instruction	<u>1,357,797</u>	<u>(14,012)</u>	<u>1,343,785</u>	<u>1,281,959</u>	<u>61,826</u>
Bilingual education:					
Salaries of teachers	798,905	1,142	800,047	800,047	-
General supplies	590	-	590	-	590
Total bilingual education	<u>799,495</u>	<u>1,142</u>	<u>800,637</u>	<u>800,047</u>	<u>590</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	1,920	-	1,920	-	1,920
Total other instructional	<u>1,920</u>	<u>-</u>	<u>1,920</u>	<u>-</u>	<u>1,920</u>
Total - instruction	<u>5,196,791</u>	<u>(85,711)</u>	<u>5,111,080</u>	<u>4,863,429</u>	<u>247,651</u>
Attendance and social work services:					
Family/parent liaison salary	40,950	-	40,950	40,950	-
Total attendance and social work services	<u>40,950</u>	<u>-</u>	<u>40,950</u>	<u>40,950</u>	<u>-</u>
Health services:					
Salaries	103,280	27	103,307	103,280	27
Supplies and materials	-	569	569	569	-
Total health services	<u>103,280</u>	<u>596</u>	<u>103,876</u>	<u>103,849</u>	<u>27</u>
Other support services - students-regular:					
Salaries of other professional staff	108,230	-	108,230	108,230	-
Total other support services - students-regular	<u>108,230</u>	<u>-</u>	<u>108,230</u>	<u>108,230</u>	<u>-</u>
Educational media services/school library:					
Salaries	105,280	-	105,280	105,280	-
Supplies and materials	173	-	173	-	173
Total educational media services/school library	<u>105,453</u>	<u>-</u>	<u>105,453</u>	<u>105,280</u>	<u>173</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2020

	<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>					
Support services - school administration:					
Salaries of principals/assistant principals	\$ 273,420	\$ 36,138	\$ 309,558	\$ 306,589	\$ 2,969
Salaries of secretarial and clerical assistants	190,165	(36,166)	153,999	124,174	29,825
Other salaries	3,200	(569)	2,631	1,470	1,161
Computers	929	-	929	-	929
Total support services - school administration	<u>467,714</u>	<u>(597)</u>	<u>467,117</u>	<u>432,233</u>	<u>34,884</u>
Security:					
Salaries	87,482	39,915	127,397	107,912	19,485
Total security	<u>87,482</u>	<u>39,915</u>	<u>127,397</u>	<u>107,912</u>	<u>19,485</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	7,564	401	7,965	5,856	2,109
Total student transportation services	<u>7,564</u>	<u>401</u>	<u>7,965</u>	<u>5,856</u>	<u>2,109</u>
Unallocated employee benefits:					
Social Security contribution	65,410	2,416	67,826	53,240	14,586
TPAF contribution - ERIP	106,533	-	106,533	53,493	53,040
Health benefits	1,311,787	214,584	1,526,371	1,500,633	25,738
Total unallocated employee benefits	<u>1,483,730</u>	<u>217,000</u>	<u>1,700,730</u>	<u>1,607,366</u>	<u>93,364</u>
Total undistributed expenditures	<u>2,404,403</u>	<u>257,315</u>	<u>2,661,718</u>	<u>2,511,676</u>	<u>150,042</u>
Total current	<u>7,601,194</u>	<u>171,604</u>	<u>7,772,798</u>	<u>7,375,105</u>	<u>397,693</u>
Total expenditures	<u>7,601,194</u>	<u>171,604</u>	<u>7,772,798</u>	<u>7,375,105</u>	<u>397,693</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budget	7,521,766	171,604	7,693,370	7,376,107	317,263
Total other financing sources	<u>7,521,766</u>	<u>171,604</u>	<u>7,693,370</u>	<u>7,376,107</u>	<u>317,263</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(79,428)	-	(79,428)	1,002	(80,430)
Fund balances, July 1	79,428	-	79,428	79,428	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 80,430</u>	<u>\$ (80,430)</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2020

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<u>P. S. 33 Dr. Paul Rafalides</u>					
EXPENDITURES -					
Current:					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 279,195	\$ (55,840)	\$ 223,355	\$ 223,355	\$ -
Grades 1-5	1,353,029	62,946	1,415,975	1,415,699	276
Total regular programs - instruction	<u>1,632,224</u>	<u>7,106</u>	<u>1,639,330</u>	<u>1,639,054</u>	<u>276</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	174,377	(2,724)	171,653	168,929	2,724
Other purchased services (400-500 series)	26,956	9,377	36,333	29,607	6,726
General supplies	69,419	(17,381)	52,038	37,508	14,530
Computers - instructional	6,000	3,000	9,000	3,316	5,684
Other objects	3,000	-	3,000	1,416	1,584
Miscellaneous expenditures	750	-	750	-	750
Total regular programs - undistributed instruction	<u>280,502</u>	<u>(7,728)</u>	<u>272,774</u>	<u>240,776</u>	<u>31,998</u>
Total regular programs	<u>1,912,726</u>	<u>(622)</u>	<u>1,912,104</u>	<u>1,879,830</u>	<u>32,274</u>
Special education:					
Resource room/resource center:					
Salaries of teachers	451,960	56,455	508,415	508,415	-
Total resource room/resource center	<u>451,960</u>	<u>56,455</u>	<u>508,415</u>	<u>508,415</u>	<u>-</u>
Total special education - instruction	<u>451,960</u>	<u>56,455</u>	<u>508,415</u>	<u>508,415</u>	<u>-</u>
Bilingual education:					
Salaries of teachers	272,040	113,580	385,620	385,620	-
General supplies	800	-	800	791	9
Total bilingual education	<u>272,840</u>	<u>113,580</u>	<u>386,420</u>	<u>386,411</u>	<u>9</u>
Total - instruction	<u>2,637,526</u>	<u>169,413</u>	<u>2,806,939</u>	<u>2,774,656</u>	<u>32,283</u>
Health services:					
Salaries	113,580	(9,270)	104,310	104,309	1
Supplies and materials	1,100	-	1,100	815	285
Total health services	<u>114,680</u>	<u>(9,270)</u>	<u>105,410</u>	<u>105,124</u>	<u>286</u>
Other support services - students-regular:					
Salaries of other professional staff	117,930	(34,597)	83,333	82,209	1,124
Supplies and materials	300	-	300	195	105
Total other support services - students-regular	<u>118,230</u>	<u>(34,597)</u>	<u>83,633</u>	<u>82,404</u>	<u>1,229</u>
Educational media services/school library:					
Salaries	91,330	-	91,330	91,330	-
Supplies and materials	3,220	-	3,220	2,875	345
Total educational media services/school library	<u>94,550</u>	<u>-</u>	<u>94,550</u>	<u>94,205</u>	<u>345</u>
Support services - school administration:					
Salaries of principals/assistant principals	164,230	-	164,230	160,400	3,830
Salaries of secretarial and clerical assistants	66,385	35,700	102,085	102,085	-
Other salaries	2,600	-	2,600	-	2,600
Other purchased services (400-500 series)	1,000	-	1,000	310	690
Supplies and materials	300	-	300	235	65
Total support services - school administration	<u>234,515</u>	<u>35,700</u>	<u>270,215</u>	<u>263,030</u>	<u>7,185</u>
Security:					
Salaries	84,066	5,039	89,105	85,828	3,277
Total security	<u>84,066</u>	<u>5,039</u>	<u>89,105</u>	<u>85,828</u>	<u>3,277</u>
Student transportation services:					
Contracted services -					
(other than between home and school) - vendors	4,028	-	4,028	1,008	3,020
Total student transportation services	<u>4,028</u>	<u>-</u>	<u>4,028</u>	<u>1,008</u>	<u>3,020</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2020

	<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>					
Unallocated employee benefits:					
Social Security contribution	\$ 45,192	\$ 6,568	\$ 51,760	\$ 43,186	\$ 8,574
TPAF contribution - ERIP	64,741	5,330	70,071	38,215	31,856
Health benefits	675,773	(13,177)	662,596	657,848	4,748
Total unallocated employee benefits	<u>785,706</u>	<u>(1,279)</u>	<u>784,427</u>	<u>739,249</u>	<u>45,178</u>
Total undistributed expenditures	<u>1,435,775</u>	<u>(4,407)</u>	<u>1,431,368</u>	<u>1,370,848</u>	<u>60,520</u>
Total current	<u>4,073,301</u>	<u>165,006</u>	<u>4,238,307</u>	<u>4,145,504</u>	<u>92,803</u>
Total expenditures	<u>4,073,301</u>	<u>165,006</u>	<u>4,238,307</u>	<u>4,145,504</u>	<u>92,803</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budget	<u>4,021,839</u>	<u>165,006</u>	<u>4,186,845</u>	<u>4,146,386</u>	<u>40,459</u>
Total other financing sources	<u>4,021,839</u>	<u>165,006</u>	<u>4,186,845</u>	<u>4,146,386</u>	<u>40,459</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(51,462)	-	(51,462)	882	(52,344)
Fund balances, July 1	<u>51,462</u>	<u>-</u>	<u>51,462</u>	<u>51,462</u>	<u>-</u>
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 52,344</u>	<u>\$ (52,344)</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2020

	<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:					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 296,090	\$ -	\$ 296,090	\$ 284,390	\$ 11,700
Grades 1-5	1,418,327	243,733	1,662,060	1,623,475	38,585
Grades 6-8	424,560	(48,440)	376,120	362,848	13,272
Total regular programs - instruction	<u>2,138,977</u>	<u>195,293</u>	<u>2,334,270</u>	<u>2,270,713</u>	<u>63,557</u>
Regular programs - undistributed instruction:					
Purchased professional - educational services	2,500	(500)	2,000	-	2,000
Other purchased services (400-500 series)	30,460	277	30,737	30,431	306
General supplies	29,208	268	29,476	28,812	664
Textbooks	6,000	2,032	8,032	7,366	666
Other objects	6,599	-	6,599	2,289	4,310
Miscellaneous expenditures	750	-	750	-	750
Total regular programs - undistributed instruction	<u>75,517</u>	<u>2,077</u>	<u>77,594</u>	<u>68,898</u>	<u>8,696</u>
Total regular programs	<u>2,214,494</u>	<u>197,370</u>	<u>2,411,864</u>	<u>2,339,611</u>	<u>72,253</u>
Special education:					
Learning/language disabilities:					
Salaries of teachers	105,280	103,850	209,130	209,130	-
Other salaries for instruction	90,962	-	90,962	86,322	4,640
General supplies	1,000	-	1,000	985	15
Total learning/language disabilities	<u>197,242</u>	<u>103,850</u>	<u>301,092</u>	<u>296,437</u>	<u>4,655</u>
Resource room/resource center:					
Salaries of teachers	780,130	(150,569)	629,561	616,411	13,150
Other salaries for instruction	-	73,389	73,389	73,389	-
Total resource room/resource center	<u>780,130</u>	<u>(77,180)</u>	<u>702,950</u>	<u>689,800</u>	<u>13,150</u>
Autism:					
Salaries of teachers	225,850	1,372	227,222	226,606	616
Other salaries for instruction	160,644	(69,812)	90,832	89,612	1,220
Total autism	<u>386,494</u>	<u>(68,440)</u>	<u>318,054</u>	<u>316,218</u>	<u>1,836</u>
Total special education - instruction	<u>1,363,866</u>	<u>(41,770)</u>	<u>1,322,096</u>	<u>1,302,455</u>	<u>19,641</u>
Total - instruction	<u>3,578,360</u>	<u>155,600</u>	<u>3,733,960</u>	<u>3,642,066</u>	<u>91,894</u>
Attendance and social work services:					
Family/parent liaison salary	39,375	-	39,375	39,375	-
Total attendance and social work services	<u>39,375</u>	<u>-</u>	<u>39,375</u>	<u>39,375</u>	<u>-</u>
Health services:					
Salaries	106,580	-	106,580	106,580	-
Total health services	<u>106,580</u>	<u>-</u>	<u>106,580</u>	<u>106,580</u>	<u>-</u>
Other support services - students-regular:					
Salaries of other professional staff	112,530	390	112,920	112,920	-
Total other support services - students-regular	<u>112,530</u>	<u>390</u>	<u>112,920</u>	<u>112,920</u>	<u>-</u>
Educational media services/school library:					
Salaries	108,580	-	108,580	108,580	-
Supplies and materials	1,000	-	1,000	-	1,000
Total educational media services/school library	<u>109,580</u>	<u>-</u>	<u>109,580</u>	<u>108,580</u>	<u>1,000</u>
Instruction staff training services:					
Other purchased professional services - educational	2,500	-	2,500	850	1,650
Total instruction staff training services	<u>2,500</u>	<u>-</u>	<u>2,500</u>	<u>850</u>	<u>1,650</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2020

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<u>P. S. 34 Pres. Barack Obama School</u>					
Support services - school administration:					
Salaries of principals/assistant principals	\$ 292,703	\$ (4,650)	\$ 288,053	\$ 287,050	\$ 1,003
Salaries of secretarial and clerical assistants	118,330	(7,831)	110,499	110,499	-
Other salaries	7,800	(5,250)	2,550	-	2,550
Other purchased services (400-500 series)	4,811	-	4,811	1,161	3,650
Supplies and materials	4,059	3,144	7,203	6,998	205
Total support services - school administration	<u>427,703</u>	<u>(14,587)</u>	<u>413,116</u>	<u>405,708</u>	<u>7,408</u>
Security:					
Salaries	88,379	84,219	172,598	160,409	12,189
Total security	<u>88,379</u>	<u>84,219</u>	<u>172,598</u>	<u>160,409</u>	<u>12,189</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	10,864	-	10,864	1,344	9,520
Total student transportation services	<u>10,864</u>	<u>-</u>	<u>10,864</u>	<u>1,344</u>	<u>9,520</u>
Unallocated employee benefits:					
Social Security contribution	61,480	14,893	76,373	67,163	9,210
TPAF contribution - ERIP	77,757	3,201	80,958	47,714	33,244
Health benefits	983,771	276,620	1,260,391	1,251,099	9,292
Total unallocated employee benefits	<u>1,123,008</u>	<u>294,714</u>	<u>1,417,722</u>	<u>1,365,976</u>	<u>51,746</u>
Total undistributed expenditures	<u>2,020,519</u>	<u>364,736</u>	<u>2,385,255</u>	<u>2,301,742</u>	<u>83,513</u>
Total current	<u>5,598,879</u>	<u>520,336</u>	<u>6,119,215</u>	<u>5,943,808</u>	<u>175,407</u>
Capital outlay:					
Equipment:					
Grades 1 - 5	3,000	(277)	2,723	-	2,723
Grades 6 - 8	3,000	(1,800)	1,200	-	1,200
Undistributed expenditures:					
School administration	10,000	(3,143)	6,857	-	6,857
Total equipment	<u>16,000</u>	<u>(5,220)</u>	<u>10,780</u>	<u>-</u>	<u>10,780</u>
Total capital outlay	<u>16,000</u>	<u>(5,220)</u>	<u>10,780</u>	<u>-</u>	<u>10,780</u>
Total expenditures	<u>5,614,879</u>	<u>515,116</u>	<u>6,129,995</u>	<u>5,943,808</u>	<u>186,187</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budget	5,544,584	515,116	6,059,700	5,920,601	139,099
Total other financing sources	<u>5,544,584</u>	<u>515,116</u>	<u>6,059,700</u>	<u>5,920,601</u>	<u>139,099</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(70,295)	-	(70,295)	(23,207)	(47,088)
Fund balances, July 1	70,295	-	70,295	70,295	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 47,088</u>	<u>\$ (47,088)</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2020

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<u>P. S. 37 Rafael De J. Cordero</u>					
EXPENDITURES -					
Current:					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 344,180	\$ 3,300	\$ 347,480	\$ 347,480	\$ -
Grades 1-5	2,402,670	(180,000)	2,222,670	2,109,333	113,337
Grades 6-8	747,920	(57,540)	690,380	563,686	126,694
Total regular programs - instruction	<u>3,494,770</u>	<u>(234,240)</u>	<u>3,260,530</u>	<u>3,020,499</u>	<u>240,031</u>
Regular programs - undistributed instruction:					
Purchased professional - educational services	-	5,000	5,000	5,000	-
Other purchased services (400-500 series)	28,000	(2,492)	25,508	19,944	5,564
General supplies	150,225	(31,924)	118,301	105,041	13,260
Computers - instructional	15,000	-	15,000	11,354	3,646
Other objects	9,101	5,525	14,626	12,003	2,623
Total regular programs - undistributed instruction	<u>202,326</u>	<u>(23,891)</u>	<u>178,435</u>	<u>153,342</u>	<u>25,093</u>
Total regular programs	<u>3,697,096</u>	<u>(258,131)</u>	<u>3,438,965</u>	<u>3,173,841</u>	<u>265,124</u>
Special education:					
Learning/language disabilities:					
Salaries of teachers	-	65,530	65,530	65,530	-
Other salaries for instruction	45,402	-	45,402	45,402	-
General supplies	970	-	970	28	942
Total learning/language disabilities	<u>46,372</u>	<u>65,530</u>	<u>111,902</u>	<u>110,960</u>	<u>942</u>
Behavioral disabilities:					
Salaries of teachers	110,880	-	110,880	-	110,880
Total behavioral disabilities	<u>110,880</u>	<u>-</u>	<u>110,880</u>	<u>-</u>	<u>110,880</u>
Resource room/resource center:					
Salaries of teachers	1,194,505	(233,639)	960,866	943,188	17,678
General supplies	4,322	-	4,322	-	4,322
Total resource room/resource center	<u>1,198,827</u>	<u>(233,639)</u>	<u>965,188</u>	<u>943,188</u>	<u>22,000</u>
Autism:					
Salaries of teachers	432,350	-	432,350	432,350	-
Other salaries for instruction	431,025	(163,812)	267,213	262,133	5,080
General supplies	6,168	-	6,168	1,637	4,531
Total autism	<u>869,543</u>	<u>(163,812)</u>	<u>705,731</u>	<u>696,120</u>	<u>9,611</u>
Total special education - instruction	<u>2,225,622</u>	<u>(331,921)</u>	<u>1,893,701</u>	<u>1,750,268</u>	<u>143,433</u>
Total - instruction	<u>5,922,718</u>	<u>(590,052)</u>	<u>5,332,666</u>	<u>4,924,109</u>	<u>408,557</u>
Attendance and social work services:					
Family/parent liaison salary	41,600	-	41,600	41,600	-
Supplies and materials	150	-	150	138	12
Total attendance and social work services	<u>41,750</u>	<u>-</u>	<u>41,750</u>	<u>41,738</u>	<u>12</u>
Health services:					
Salaries	106,580	-	106,580	106,580	-
Supplies and materials	1,000	1,077	2,077	2,077	-
Total health services	<u>107,580</u>	<u>1,077</u>	<u>108,657</u>	<u>108,657</u>	<u>-</u>
Other support services - students-regular:					
Salaries of other professional staff	226,760	-	226,760	226,760	-
Supplies and materials	300	-	300	300	-
Total other support services - students-regular	<u>227,060</u>	<u>-</u>	<u>227,060</u>	<u>227,060</u>	<u>-</u>
Educational media services/school library:					
Salaries	105,280	-	105,280	105,280	-
Supplies and materials	1,500	-	1,500	1,107	393
Total educational media services/school library	<u>106,780</u>	<u>-</u>	<u>106,780</u>	<u>106,387</u>	<u>393</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2020

	<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	\$ 278,188	\$ 1,440	\$ 279,628	\$ 270,680	\$ 8,948
Salaries of secretarial and clerical assistants	98,025	28,185	126,210	125,922	288
Other purchased services (400-500 series)	19,748	(2,269)	17,479	12,253	5,226
Supplies and materials	15,038	(6,577)	8,461	2,614	5,847
Other objects	-	469	469	469	-
Total support services - school administration	<u>410,999</u>	<u>21,248</u>	<u>432,247</u>	<u>411,938</u>	<u>20,309</u>
Security:					
Salaries	73,526	56,384	129,910	112,877	17,033
Total security	<u>73,526</u>	<u>56,384</u>	<u>129,910</u>	<u>112,877</u>	<u>17,033</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	10,311	5,500	15,811	7,075	8,736
Total student transportation services	<u>10,311</u>	<u>5,500</u>	<u>15,811</u>	<u>7,075</u>	<u>8,736</u>
Unallocated employee benefits:					
Social Security contribution	76,647	6,398	83,045	72,819	10,226
TPAF contribution - ERIP	79,133	10,000	89,133	52,066	37,067
Health benefits	1,421,048	381,052	1,802,100	1,764,291	37,809
Total unallocated employee benefits	<u>1,576,828</u>	<u>397,450</u>	<u>1,974,278</u>	<u>1,889,176</u>	<u>85,102</u>
Total undistributed expenditures	<u>2,554,834</u>	<u>481,659</u>	<u>3,036,493</u>	<u>2,904,908</u>	<u>131,585</u>
Total current	<u>8,477,552</u>	<u>(108,393)</u>	<u>8,369,159</u>	<u>7,829,017</u>	<u>540,142</u>
Capital outlay:					
Equipment:					
Grades 1 - 5	7,398	21,432	28,830	28,830	-
Total equipment	<u>7,398</u>	<u>21,432</u>	<u>28,830</u>	<u>28,830</u>	<u>-</u>
Total capital outlay	<u>7,398</u>	<u>21,432</u>	<u>28,830</u>	<u>28,830</u>	<u>-</u>
Total expenditures	<u>8,484,950</u>	<u>(86,961)</u>	<u>8,397,989</u>	<u>7,857,847</u>	<u>540,142</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budget	8,396,492	(86,961)	8,309,531	7,843,767	465,764
Total other financing sources	<u>8,396,492</u>	<u>(86,961)</u>	<u>8,309,531</u>	<u>7,843,767</u>	<u>465,764</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(88,458)	-	(88,458)	(14,080)	(74,378)
Fund balances, July 1	88,458	-	88,458	88,458	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 74,378</u>	<u>\$ (74,378)</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2020

	<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:					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 327,430	\$ -	\$ 327,430	\$ 268,200	\$ 59,230
Grades 1-5	2,645,601	84,501	2,730,102	2,664,788	65,314
Grades 6-8	1,004,358	(200,000)	804,358	781,960	22,398
Total regular programs - instruction	<u>3,977,389</u>	<u>(115,499)</u>	<u>3,861,890</u>	<u>3,714,948</u>	<u>146,942</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	249,116	6,492	255,608	253,722	1,886
Purchased professional - educational services	6,000	(6,000)	-	-	-
Other purchased services (400-500 series)	21,263	10,337	31,600	21,988	9,612
General supplies	160,676	(3,993)	156,683	87,083	69,600
Computers - instructional	-	5,690	5,690	-	5,690
Textbooks	12,000	(6,028)	5,972	5,830	142
Other objects	7,202	-	7,202	950	6,252
Miscellaneous expenditures	750	-	750	-	750
Total regular programs - undistributed instruction	<u>457,007</u>	<u>6,498</u>	<u>463,505</u>	<u>369,573</u>	<u>93,932</u>
Total regular programs	<u>4,434,396</u>	<u>(109,001)</u>	<u>4,325,395</u>	<u>4,084,521</u>	<u>240,874</u>
Special education:					
Behavioral disabilities:					
Salaries of teachers	80,530	107,580	188,110	188,110	-
Other salaries for instruction	45,402	-	45,402	40,171	5,231
Total behavioral disabilities	<u>125,932</u>	<u>107,580</u>	<u>233,512</u>	<u>228,281</u>	<u>5,231</u>
Resource room/resource center:					
Salaries of teachers	981,635	(31,764)	949,871	947,954	1,917
General supplies	1,500	-	1,500	1,493	7
Total resource room/resource center	<u>983,135</u>	<u>(31,764)</u>	<u>951,371</u>	<u>949,447</u>	<u>1,924</u>
Total special education - instruction	<u>1,109,067</u>	<u>75,816</u>	<u>1,184,883</u>	<u>1,177,728</u>	<u>7,155</u>
Bilingual education:					
Salaries of teachers	171,315	-	171,315	171,315	-
General supplies	800	(360)	440	-	440
Total bilingual education	<u>172,115</u>	<u>(360)</u>	<u>171,755</u>	<u>171,315</u>	<u>440</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	10,500	2,124	12,624	12,624	-
Total other instructional	<u>10,500</u>	<u>2,124</u>	<u>12,624</u>	<u>12,624</u>	<u>-</u>
Total - instruction	<u>5,726,078</u>	<u>(31,421)</u>	<u>5,694,657</u>	<u>5,446,188</u>	<u>248,469</u>
Attendance and social work services:					
Family/parent liaison salary	-	31,990	31,990	31,479	511
Total attendance and social work services	<u>-</u>	<u>31,990</u>	<u>31,990</u>	<u>31,479</u>	<u>511</u>
Health services:					
Salaries	-	58,640	58,640	58,640	-
Supplies and materials	1,000	-	1,000	948	52
Total health services	<u>1,000</u>	<u>58,640</u>	<u>59,640</u>	<u>59,588</u>	<u>52</u>
Other support services - students-regular:					
Salaries of other professional staff	202,410	(83,300)	119,110	114,630	4,480
Supplies and materials	360	(31)	329	329	-
Total other support services - students-regular	<u>202,770</u>	<u>(83,331)</u>	<u>119,439</u>	<u>114,959</u>	<u>4,480</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2020

	<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	\$ 92,330	\$ -	\$ 92,330	\$ 92,330	\$ -
Supplies and materials	500	(500)	-	-	-
Total educational media services/school library	<u>92,830</u>	<u>(500)</u>	<u>92,330</u>	<u>92,330</u>	<u>-</u>
Support services - school administration:					
Salaries of principals/assistant principals	275,443	(48,650)	226,793	161,750	65,043
Salaries of secretarial and clerical assistants	102,815	730	103,545	103,322	223
Other salaries	2,769	670	3,439	1,884	1,555
Other purchased services (400-500 series)	4,500	(1,489)	3,011	2,411	600
Travel	500	(360)	140	-	140
Supplies and materials	1,500	(6)	1,494	1,451	43
Total support services - school administration	<u>387,527</u>	<u>(49,105)</u>	<u>338,422</u>	<u>270,818</u>	<u>67,604</u>
Security:					
Salaries	45,649	71,550	117,199	92,952	24,247
Total security	<u>45,649</u>	<u>71,550</u>	<u>117,199</u>	<u>92,952</u>	<u>24,247</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	7,604	-	7,604	2,040	5,564
Total student transportation services	<u>7,604</u>	<u>-</u>	<u>7,604</u>	<u>2,040</u>	<u>5,564</u>
Unallocated employee benefits:					
Social Security contribution	77,887	12,753	90,640	74,168	16,472
TPAF contribution - ERIP	135,238	10,438	145,676	85,585	60,091
Health benefits	1,359,518	419,377	1,778,895	1,696,446	82,449
Total unallocated employee benefits	<u>1,572,643</u>	<u>442,568</u>	<u>2,015,211</u>	<u>1,856,199</u>	<u>159,012</u>
Total undistributed expenditures	<u>2,310,023</u>	<u>471,812</u>	<u>2,781,835</u>	<u>2,520,365</u>	<u>261,470</u>
Total current	<u>8,036,101</u>	<u>440,391</u>	<u>8,476,492</u>	<u>7,966,553</u>	<u>509,939</u>
Total expenditures	<u>8,036,101</u>	<u>440,391</u>	<u>8,476,492</u>	<u>7,966,553</u>	<u>509,939</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budget	7,916,282	440,391	8,356,673	7,962,066	394,607
Total other financing sources	<u>7,916,282</u>	<u>440,391</u>	<u>8,356,673</u>	<u>7,962,066</u>	<u>394,607</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(119,819)	-	(119,819)	(4,487)	(115,332)
Fund balances, July 1	119,819	-	119,819	119,819	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 115,332</u>	<u>\$ (115,332)</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2020

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<u>P. S. 39 Dr. Charles P. DeFuccio</u>					
EXPENDITURES -					
Current:					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 62,530	\$ -	\$ 62,530	\$ 55,840	\$ 6,690
Grades 1-5	1,488,244	4,842	1,493,086	1,386,216	106,870
Grades 6-8	533,345	(186,340)	347,005	327,714	19,291
Total regular programs - instruction	<u>2,084,119</u>	<u>(181,498)</u>	<u>1,902,621</u>	<u>1,769,770</u>	<u>132,851</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	850	25,198	26,048	25,198	850
Other purchased services (400-500 series)	2,000	-	2,000	1	1,999
General supplies	40,529	-	40,529	14,608	25,921
Computers - instructional	8,000	-	8,000	3,258	4,742
Other objects	1,000	-	1,000	-	1,000
Miscellaneous expenditures	750	-	750	-	750
Total regular programs - undistributed instruction	<u>53,129</u>	<u>25,198</u>	<u>78,327</u>	<u>43,065</u>	<u>35,262</u>
Total regular programs	<u>2,137,248</u>	<u>(156,300)</u>	<u>1,980,948</u>	<u>1,812,835</u>	<u>168,113</u>
Special education:					
Learning/language disabilities:					
Salaries of teachers	107,580	(48,440)	59,140	59,140	-
Other salaries for instruction	45,960	(40,843)	5,117	-	5,117
Total learning/language disabilities	<u>153,540</u>	<u>(89,283)</u>	<u>64,257</u>	<u>59,140</u>	<u>5,117</u>
Resource room/resource center:					
Salaries of teachers	682,965	268,900	951,865	951,193	672
Total resource room/resource center	<u>682,965</u>	<u>268,900</u>	<u>951,865</u>	<u>951,193</u>	<u>672</u>
Autism:					
Salaries of teachers	641,815	(98,000)	543,815	536,366	7,449
Other salaries for instruction	273,570	(40,000)	233,570	228,168	5,402
General supplies	900	-	900	-	900
Total autism	<u>916,285</u>	<u>(138,000)</u>	<u>778,285</u>	<u>764,534</u>	<u>13,751</u>
Total special education - instruction	<u>1,752,790</u>	<u>41,617</u>	<u>1,794,407</u>	<u>1,774,867</u>	<u>19,540</u>
Bilingual education:					
Salaries of teachers	160,020	(60,000)	100,020	96,331	3,689
Total bilingual education	<u>160,020</u>	<u>(60,000)</u>	<u>100,020</u>	<u>96,331</u>	<u>3,689</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	6,000	-	6,000	4,740	1,260
Total other instructional	<u>6,000</u>	<u>-</u>	<u>6,000</u>	<u>4,740</u>	<u>1,260</u>
Total - instruction	<u>4,056,058</u>	<u>(174,683)</u>	<u>3,881,375</u>	<u>3,688,773</u>	<u>192,602</u>
Attendance and social work services:					
Family/parent liaison salary	40,950	31,166	72,116	72,116	-
Total attendance and social work services	<u>40,950</u>	<u>31,166</u>	<u>72,116</u>	<u>72,116</u>	<u>-</u>
Health services:					
Salaries	108,680	(31,166)	77,514	60,615	16,899
Supplies and materials	500	-	500	194	306
Total health services	<u>109,180</u>	<u>(31,166)</u>	<u>78,014</u>	<u>60,809</u>	<u>17,205</u>
Other support services - students-regular:					
Salaries of other professional staff	59,290	-	59,290	-	59,290
Supplies and materials	974	-	974	-	974
Total other support services - students-regular	<u>60,264</u>	<u>-</u>	<u>60,264</u>	<u>-</u>	<u>60,264</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2020

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<u>P. S. 39 Dr. Charles P. DeFuccio</u>					
Educational media services/school library:					
Salaries	\$ -	\$ 59,435	\$ 59,435	\$ 59,435	\$ -
Supplies and materials	1,500	-	1,500	939	561
Total educational media services/school library	<u>1,500</u>	<u>59,435</u>	<u>60,935</u>	<u>60,374</u>	<u>561</u>
Instruction staff training services:					
Other purchased professional services - educational	1,500	-	1,500	-	1,500
Total instruction staff training services	<u>1,500</u>	<u>-</u>	<u>1,500</u>	<u>-</u>	<u>1,500</u>
Support services - school administration:					
Salaries of principals/assistant principals	285,913	-	285,913	277,700	8,213
Salaries of secretarial and clerical assistants	109,440	(50,000)	59,440	11,176	48,264
Other salaries	5,722	-	5,722	2,595	3,127
Other purchased services (400-500 series)	27,412	-	27,412	8,722	18,690
Supplies and materials	3,000	-	3,000	-	3,000
Total support services - school administration	<u>431,487</u>	<u>(50,000)</u>	<u>381,487</u>	<u>300,193</u>	<u>81,294</u>
Security:					
Salaries	47,017	62,191	109,208	80,874	28,334
Total security	<u>47,017</u>	<u>62,191</u>	<u>109,208</u>	<u>80,874</u>	<u>28,334</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	1,000	-	1,000	995	5
Total student transportation services	<u>1,000</u>	<u>-</u>	<u>1,000</u>	<u>995</u>	<u>5</u>
Unallocated employee benefits:					
Social Security contribution	60,901	5,327	66,228	48,150	18,078
TPAF contribution - ERIP	64,671	2,193	66,864	39,357	27,507
Health benefits	953,226	368,323	1,321,549	1,222,971	98,578
Total unallocated employee benefits	<u>1,078,798</u>	<u>375,843</u>	<u>1,454,641</u>	<u>1,310,478</u>	<u>144,163</u>
Total undistributed expenditures	<u>1,771,696</u>	<u>447,469</u>	<u>2,219,165</u>	<u>1,885,839</u>	<u>333,326</u>
Total current	<u>5,827,754</u>	<u>272,786</u>	<u>6,100,540</u>	<u>5,574,612</u>	<u>525,928</u>
Total expenditures	<u>5,827,754</u>	<u>272,786</u>	<u>6,100,540</u>	<u>5,574,612</u>	<u>525,928</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budget	5,765,862	272,786	6,038,648	5,582,759	455,889
Total other financing sources	<u>5,765,862</u>	<u>272,786</u>	<u>6,038,648</u>	<u>5,582,759</u>	<u>455,889</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(61,892)	-	(61,892)	8,147	(70,039)
Fund balances, July 1	61,892	-	61,892	61,892	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 70,039</u>	<u>\$ (70,039)</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2020

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<u>P. S. 40 Ezra L. Nolan</u>					
EXPENDITURES -					
Current:					
Regular programs - instruction:					
Salaries of teachers:					
Grades 6-8	\$ 685,650	\$ 662,596	\$ 1,348,246	\$ 1,274,213	\$ 74,033
Total regular programs - instruction	<u>685,650</u>	<u>662,596</u>	<u>1,348,246</u>	<u>1,274,213</u>	<u>74,033</u>
Regular programs - undistributed instruction:					
Purchased professional - educational services	10,900	-	10,900	10,900	-
Other purchased services (400-500 series)	19,242	-	19,242	4,008	15,234
General supplies	40,867	-	40,867	38,903	1,964
Textbooks	6,000	-	6,000	5,851	149
Other objects	3,500	-	3,500	1,440	2,060
Miscellaneous expenditures	750	-	750	-	750
Total regular programs - undistributed instruction	<u>81,259</u>	<u>-</u>	<u>81,259</u>	<u>61,102</u>	<u>20,157</u>
Total regular programs	<u>766,909</u>	<u>662,596</u>	<u>1,429,505</u>	<u>1,335,315</u>	<u>94,190</u>
Special education:					
Learning/language disabilities:					
Salaries of teachers	324,740	(48,100)	276,640	191,410	85,230
Other salaries for instruction	135,172	(1,271)	133,901	-	133,901
General supplies	1,500	-	1,500	1,496	4
Total learning/language disabilities	<u>461,412</u>	<u>(49,371)</u>	<u>412,041</u>	<u>192,906</u>	<u>219,135</u>
Behavioral disabilities:					
Salaries of teachers	-	107,580	107,580	107,580	-
Other salaries for instruction	-	89,962	89,962	89,962	-
Total behavioral disabilities	<u>-</u>	<u>197,542</u>	<u>197,542</u>	<u>197,542</u>	<u>-</u>
Resource room/resource center:					
Salaries of teachers	563,630	1,271	564,901	564,901	-
General supplies	500	-	500	490	10
Total resource room/resource center	<u>564,130</u>	<u>1,271</u>	<u>565,401</u>	<u>565,391</u>	<u>10</u>
Autism:					
Other salaries for instruction	-	35,600	35,600	29,370	6,230
Total autism	<u>-</u>	<u>35,600</u>	<u>35,600</u>	<u>29,370</u>	<u>6,230</u>
Total special education - instruction	<u>1,025,542</u>	<u>185,042</u>	<u>1,210,584</u>	<u>985,209</u>	<u>225,375</u>
Total - instruction	<u>1,792,451</u>	<u>847,638</u>	<u>2,640,089</u>	<u>2,320,524</u>	<u>319,565</u>
Attendance and social work services:					
Family/parent liaison salary	18,098	-	18,098	18,098	-
Total attendance and social work services	<u>18,098</u>	<u>-</u>	<u>18,098</u>	<u>18,098</u>	<u>-</u>
Health services:					
Salaries	-	106,580	106,580	106,580	-
Supplies and materials	1,000	-	1,000	957	43
Total health services	<u>1,000</u>	<u>106,580</u>	<u>107,580</u>	<u>107,537</u>	<u>43</u>
Other support services - students-regular:					
Salaries of other professional staff	-	108,230	108,230	79,727	28,503
Supplies and materials	250	-	250	249	1
Total other support services - students-regular	<u>250</u>	<u>108,230</u>	<u>108,480</u>	<u>79,976</u>	<u>28,504</u>
Support services - school administration:					
Salaries of principals/assistant principals	-	177,121	177,121	177,121	-
Salaries of secretarial and clerical assistants	-	101,169	101,169	101,169	-
Other salaries	6,920	-	6,920	-	6,920
Supplies and materials	3,500	-	3,500	1,093	2,407
Total support services - school administration	<u>10,420</u>	<u>278,290</u>	<u>288,710</u>	<u>279,383</u>	<u>9,327</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2020

	<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	\$ -	\$ 101,616	\$ 101,616	\$ 100,980	\$ 636
Total security	<u>-</u>	<u>101,616</u>	<u>101,616</u>	<u>100,980</u>	<u>636</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	3,036	-	3,036	865	2,171
Total student transportation services	<u>3,036</u>	<u>-</u>	<u>3,036</u>	<u>865</u>	<u>2,171</u>
Unallocated employee benefits:					
Social Security contribution	37,902	12,681	50,583	46,064	4,519
TPAF contribution - ERIP	34,075	1	34,076	16,506	17,570
Health benefits	804,297	21,498	825,795	818,804	6,991
Total unallocated employee benefits	<u>876,274</u>	<u>34,180</u>	<u>910,454</u>	<u>881,374</u>	<u>29,080</u>
Total undistributed expenditures	<u>909,078</u>	<u>628,896</u>	<u>1,537,974</u>	<u>1,468,213</u>	<u>69,761</u>
Total current	<u>2,701,529</u>	<u>1,476,534</u>	<u>4,178,063</u>	<u>3,788,737</u>	<u>389,326</u>
Total expenditures	<u>2,701,529</u>	<u>1,476,534</u>	<u>4,178,063</u>	<u>3,788,737</u>	<u>389,326</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budget	2,667,430	1,476,534	4,143,964	3,787,977	355,987
Total other financing sources	<u>2,667,430</u>	<u>1,476,534</u>	<u>4,143,964</u>	<u>3,787,977</u>	<u>355,987</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(34,099)	-	(34,099)	(760)	(33,339)
Fund balances, July 1	34,099	-	34,099	34,099	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 33,339</u>	<u>\$ (33,339)</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2020

	<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:					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 288,175	\$ (150,000)	\$ 138,175	\$ 59,435	\$ 78,740
Grades 1-5	1,787,690	(779,315)	1,008,375	982,025	26,350
Grades 6-8	962,616	(40,994)	921,622	795,719	125,903
Total regular programs - instruction	<u>3,038,481</u>	<u>(970,309)</u>	<u>2,068,172</u>	<u>1,837,179</u>	<u>230,993</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	83,362	48,915	132,277	131,271	1,006
Other purchased services (400-500 series)	27,425	(22,365)	5,060	1,988	3,072
General supplies	68,597	(22,595)	46,002	34,892	11,110
Textbooks	5,300	(5,300)	-	-	-
Other objects	11,400	-	11,400	6,341	5,059
Miscellaneous expenditures	1,500	(750)	750	-	750
Total regular programs - undistributed instruction	<u>197,584</u>	<u>(2,095)</u>	<u>195,489</u>	<u>174,492</u>	<u>20,997</u>
Total regular programs	<u>3,236,065</u>	<u>(972,404)</u>	<u>2,263,661</u>	<u>2,011,671</u>	<u>251,990</u>
Special education:					
Learning/language disabilities:					
Salaries of teachers	143,370	26,190	169,560	169,356	204
Other salaries for instruction	79,624	-	79,624	79,624	-
Other purchased services (400-500 series)	1,000	-	1,000	1,000	-
General supplies	2,000	-	2,000	2,000	-
Total learning/language disabilities	<u>225,994</u>	<u>26,190</u>	<u>252,184</u>	<u>251,980</u>	<u>204</u>
Behavioral disabilities:					
Other salaries for instruction	-	44,560	44,560	37,651	6,909
Total behavioral disabilities	<u>-</u>	<u>44,560</u>	<u>44,560</u>	<u>37,651</u>	<u>6,909</u>
Resource room/resource center:					
Salaries of teachers	1,433,245	(600,000)	833,245	706,126	127,119
General supplies	1,560	-	1,560	649	911
Total resource room/resource center	<u>1,434,805</u>	<u>(600,000)</u>	<u>834,805</u>	<u>706,775</u>	<u>128,030</u>
Autism:					
Salaries of teachers	118,370	-	118,370	118,370	-
Other salaries for instruction	86,573	-	86,573	84,131	2,442
General supplies	1,000	-	1,000	935	65
Total autism	<u>205,943</u>	<u>-</u>	<u>205,943</u>	<u>203,436</u>	<u>2,507</u>
Total special education - instruction	<u>1,866,742</u>	<u>(529,250)</u>	<u>1,337,492</u>	<u>1,199,842</u>	<u>137,650</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	3,200	-	3,200	-	3,200
Total other instructional	<u>3,200</u>	<u>-</u>	<u>3,200</u>	<u>-</u>	<u>3,200</u>
Total - instruction	<u>5,106,007</u>	<u>(1,501,654)</u>	<u>3,604,353</u>	<u>3,211,513</u>	<u>392,840</u>
Attendance and social work services:					
Family/parent liaison salary	40,950	-	40,950	40,950	-
Supplies and materials	600	(100)	500	492	8
Total attendance and social work services	<u>41,550</u>	<u>(100)</u>	<u>41,450</u>	<u>41,442</u>	<u>8</u>
Health services:					
Salaries	106,580	-	106,580	106,580	-
Supplies and materials	2,100	(203)	1,897	1,841	56
Total health services	<u>108,680</u>	<u>(203)</u>	<u>108,477</u>	<u>108,421</u>	<u>56</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2020

	<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	\$ 108,230	\$ 107,230	\$ 215,460	\$ 215,460	\$ -
Supplies and materials	1,100	(100)	1,000	759	241
Total other support services - students-regular	<u>109,330</u>	<u>107,130</u>	<u>216,460</u>	<u>216,219</u>	<u>241</u>
Educational media services/school library:					
Salaries	106,580	-	106,580	-	106,580
Other purchased services (400-500 series)	24,354	(6,090)	18,264	8,012	10,252
Supplies and materials	1,000	(1,000)	-	-	-
Total educational media services/school library	<u>131,934</u>	<u>(7,090)</u>	<u>124,844</u>	<u>8,012</u>	<u>116,832</u>
Support services - school administration:					
Salaries of principals/assistant principals	309,305	(70,485)	238,820	196,227	42,593
Salaries of secretarial and clerical assistants	124,200	24,200	148,400	128,772	19,628
Other salaries	4,400	(715)	3,685	3,045	640
Other purchased services (400-500 series)	5,399	(612)	4,787	3,146	1,641
Supplies and materials	2,186	(598)	1,588	186	1,402
Total support services - school administration	<u>445,490</u>	<u>(48,210)</u>	<u>397,280</u>	<u>331,376</u>	<u>65,904</u>
Security:					
Salaries	9,284	172,439	181,723	158,755	22,968
General supplies	250	-	250	239	11
Total security	<u>9,534</u>	<u>172,439</u>	<u>181,973</u>	<u>158,994</u>	<u>22,979</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	8,744	-	8,744	2,136	6,608
Total student transportation services	<u>8,744</u>	<u>-</u>	<u>8,744</u>	<u>2,136</u>	<u>6,608</u>
Unallocated employee benefits:					
Social Security contribution	78,491	3,434	81,925	70,392	11,533
TPAF contribution - ERIP	90,533	-	90,533	47,682	42,851
Health benefits	1,790,745	(298,693)	1,492,052	1,429,924	62,128
Total unallocated employee benefits	<u>1,959,769</u>	<u>(295,259)</u>	<u>1,664,510</u>	<u>1,547,998</u>	<u>116,512</u>
Total undistributed expenditures	<u>2,815,031</u>	<u>(71,293)</u>	<u>2,743,738</u>	<u>2,414,598</u>	<u>329,140</u>
Total current	<u>7,921,038</u>	<u>(1,572,947)</u>	<u>6,348,091</u>	<u>5,626,111</u>	<u>721,980</u>
Total expenditures	<u>7,921,038</u>	<u>(1,572,947)</u>	<u>6,348,091</u>	<u>5,626,111</u>	<u>721,980</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budget	7,854,483	(1,572,947)	6,281,536	5,613,250	668,286
Total other financing sources	<u>7,854,483</u>	<u>(1,572,947)</u>	<u>6,281,536</u>	<u>5,613,250</u>	<u>668,286</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(66,555)	-	(66,555)	(12,861)	(53,694)
Fund balances, July 1	66,555	-	66,555	66,555	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 53,694</u>	<u>\$ (53,694)</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2020

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<u>Liberty High School</u>					
EXPENDITURES -					
Current:					
Regular programs - instruction:					
Salaries of teachers:					
Grades 9-12	\$ 1,639,780	\$ (48,155)	\$ 1,591,625	\$ 1,498,117	\$ 93,508
Total regular programs - instruction	<u>1,639,780</u>	<u>(48,155)</u>	<u>1,591,625</u>	<u>1,498,117</u>	<u>93,508</u>
Regular programs - undistributed instruction:					
Other purchased services (400-500 series)	500	888	1,388	88	1,300
General supplies	27,854	(3,360)	24,494	24,494	-
Textbooks	-	3,360	3,360	3,360	-
Other objects	621	2,627	3,248	1,806	1,442
Miscellaneous expenditures	625	-	625	-	625
Total regular programs - undistributed instruction	<u>29,600</u>	<u>3,515</u>	<u>33,115</u>	<u>29,748</u>	<u>3,367</u>
Total regular programs	<u>1,669,380</u>	<u>(44,640)</u>	<u>1,624,740</u>	<u>1,527,865</u>	<u>96,875</u>
Special education:					
Resource room/resource center:					
Salaries of teachers	321,440	-	321,440	321,440	-
Total resource room/resource center	<u>321,440</u>	<u>-</u>	<u>321,440</u>	<u>321,440</u>	<u>-</u>
Total special education - instruction	<u>321,440</u>	<u>-</u>	<u>321,440</u>	<u>321,440</u>	<u>-</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	9,600	-	9,600	9,300	300
Total other instructional	<u>9,600</u>	<u>-</u>	<u>9,600</u>	<u>9,300</u>	<u>300</u>
Total - instruction	<u>2,000,420</u>	<u>(44,640)</u>	<u>1,955,780</u>	<u>1,858,605</u>	<u>97,175</u>
Attendance and social work services:					
Salaries	27,142	-	27,142	27,142	-
Total attendance and social work services	<u>27,142</u>	<u>-</u>	<u>27,142</u>	<u>27,142</u>	<u>-</u>
Health services:					
Salaries	104,280	-	104,280	104,280	-
Supplies and materials	200	(4)	196	183	13
Total health services	<u>104,480</u>	<u>(4)</u>	<u>104,476</u>	<u>104,463</u>	<u>13</u>
Other support services - students-regular:					
Salaries of other professional staff	63,385	1,880	65,265	65,265	-
Other salaries	107,580	-	107,580	96,822	10,758
Supplies and materials	9,088	(701)	8,387	3,591	4,796
Total other support services - students-regular	<u>180,053</u>	<u>1,179</u>	<u>181,232</u>	<u>165,678</u>	<u>15,554</u>
Support services - school administration:					
Salaries of principals/assistant principals	146,448	-	146,448	142,900	3,548
Salaries of secretarial and clerical assistants	-	88,725	88,725	88,725	-
Other purchased services (400-500 series)	28,326	(1,596)	26,730	21,638	5,092
Supplies and materials	11,459	(1,214)	10,245	10,061	184
Total support services - school administration	<u>186,233</u>	<u>85,915</u>	<u>272,148</u>	<u>263,324</u>	<u>8,824</u>
Security:					
Salaries	43,594	17,446	61,040	58,290	2,750
Total security	<u>43,594</u>	<u>17,446</u>	<u>61,040</u>	<u>58,290</u>	<u>2,750</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2020

	<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	\$ 11,534	\$ 19,830	\$ 31,364	\$ 19,835	\$ 11,529
TPAF contribution - ERIP	23,436	11,146	34,582	15,340	19,242
Health benefits	635,694	41,020	676,714	666,332	10,382
Total unallocated employee benefits	<u>670,664</u>	<u>71,996</u>	<u>742,660</u>	<u>701,507</u>	<u>41,153</u>
Total undistributed expenditures	<u>1,212,166</u>	<u>176,532</u>	<u>1,388,698</u>	<u>1,320,404</u>	<u>68,294</u>
Total current	<u>3,212,586</u>	<u>131,892</u>	<u>3,344,478</u>	<u>3,179,009</u>	<u>165,469</u>
Total expenditures	<u>3,212,586</u>	<u>131,892</u>	<u>3,344,478</u>	<u>3,179,009</u>	<u>165,469</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budget	3,187,048	131,892	3,318,940	3,187,656	131,284
Total other financing sources	<u>3,187,048</u>	<u>131,892</u>	<u>3,318,940</u>	<u>3,187,656</u>	<u>131,284</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(25,538)	-	(25,538)	8,647	(34,185)
Fund balances, July 1	25,538	-	25,538	25,538	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 34,185</u>	<u>\$ (34,185)</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2020

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>Academy I</u>					
EXPENDITURES -					
Current:					
Regular programs - instruction:					
Salaries of teachers:					
Grades 6-8	\$ 2,244,572	\$ 2,135	\$ 2,246,707	\$ 2,135,871	\$ 110,836
Total regular programs - instruction	<u>2,244,572</u>	<u>2,135</u>	<u>2,246,707</u>	<u>2,135,871</u>	<u>110,836</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	42,350	128	42,478	42,350	128
Other purchased services (400-500 series)	22,263	-	22,263	13,486	8,777
General supplies	71,957	(18,800)	53,157	43,357	9,800
Computers - instructional	27,070	20,000	47,070	46,825	245
Other objects	4,300	-	4,300	4,000	300
Miscellaneous expenditures	625	-	625	-	625
Total regular programs - undistributed instruction	<u>168,565</u>	<u>1,328</u>	<u>169,893</u>	<u>150,018</u>	<u>19,875</u>
Total regular programs	<u>2,413,137</u>	<u>3,463</u>	<u>2,416,600</u>	<u>2,285,889</u>	<u>130,711</u>
Special education:					
Cognitive - mild:					
Salaries of teachers	318,140	56	318,196	318,196	-
Other salaries for instruction	134,206	(88,615)	45,591	45,402	189
General supplies	2,500	(1,200)	1,300	757	543
Total cognitive - mild	<u>454,846</u>	<u>(89,759)</u>	<u>365,087</u>	<u>364,355</u>	<u>732</u>
Cognitive - moderate:					
Salaries of teachers	290,890	224	291,114	290,890	224
Other salaries for instruction	83,462	-	83,462	83,462	-
General supplies	1,000	-	1,000	506	494
Total cognitive - moderate	<u>375,352</u>	<u>224</u>	<u>375,576</u>	<u>374,858</u>	<u>718</u>
Resource room/resource center:					
Salaries of teachers	105,280	-	105,280	105,280	-
Total resource room/resource center	<u>105,280</u>	<u>-</u>	<u>105,280</u>	<u>105,280</u>	<u>-</u>
Total special education - instruction	<u>935,478</u>	<u>(89,535)</u>	<u>845,943</u>	<u>844,493</u>	<u>1,450</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	27,920	-	27,920	17,318	10,602
Total other instructional	<u>27,920</u>	<u>-</u>	<u>27,920</u>	<u>17,318</u>	<u>10,602</u>
Total - instruction	<u>3,376,535</u>	<u>(86,072)</u>	<u>3,290,463</u>	<u>3,147,700</u>	<u>142,763</u>
Health services:					
Salaries	107,580	-	107,580	-	107,580
Supplies and materials	1,500	(256)	1,244	1,129	115
Total health services	<u>109,080</u>	<u>(256)</u>	<u>108,824</u>	<u>1,129</u>	<u>107,695</u>
Other support services - students-regular:					
Salaries of other professional staff	112,530	-	112,530	112,530	-
Total other support services - students-regular	<u>112,530</u>	<u>-</u>	<u>112,530</u>	<u>112,530</u>	<u>-</u>
Educational media services/school library:					
Salaries	115,180	-	115,180	115,180	-
Other purchased services (400-500 series)	206	-	206	206	-
Supplies and materials	1,000	-	1,000	1,000	-
Other objects	200	-	200	198	2
Total educational media services/school library	<u>116,586</u>	<u>-</u>	<u>116,586</u>	<u>116,584</u>	<u>2</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2020

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>Academy I</u>					
Support services - school administration:					
Salaries of principals/assistant principals	\$ 117,875	\$ 13,925	\$ 131,800	\$ 131,800	\$ -
Salaries of secretarial and clerical assistants	66,520	34,958	101,478	101,205	273
Other purchased services (400-500 series)	5,002	-	5,002	310	4,692
Supplies and materials	6,470	-	6,470	5,811	659
Other objects	200	-	200	-	200
Total support services - school administration	<u>196,067</u>	<u>48,883</u>	<u>244,950</u>	<u>239,126</u>	<u>5,824</u>
Security:					
Salaries	5,484	86,222	91,706	84,717	6,989
Total security	<u>5,484</u>	<u>86,222</u>	<u>91,706</u>	<u>84,717</u>	<u>6,989</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	5,512	-	5,512	3,168	2,344
Total student transportation services	<u>5,512</u>	<u>-</u>	<u>5,512</u>	<u>3,168</u>	<u>2,344</u>
Unallocated employee benefits:					
Social Security contribution	47,123	4,673	51,796	43,833	7,963
TPAF contribution - ERIP	59,784	6,686	66,470	37,694	28,776
Health benefits	833,906	84,582	918,488	908,601	9,887
Total unallocated employee benefits	<u>940,813</u>	<u>95,941</u>	<u>1,036,754</u>	<u>990,128</u>	<u>46,626</u>
Total undistributed expenditures	<u>1,486,072</u>	<u>230,790</u>	<u>1,716,862</u>	<u>1,547,382</u>	<u>169,480</u>
Total current	<u>4,862,607</u>	<u>144,718</u>	<u>5,007,325</u>	<u>4,695,082</u>	<u>312,243</u>
Total expenditures	<u>4,862,607</u>	<u>144,718</u>	<u>5,007,325</u>	<u>4,695,082</u>	<u>312,243</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budget	4,806,093	144,718	4,950,811	4,688,529	262,282
Total other financing sources	<u>4,806,093</u>	<u>144,718</u>	<u>4,950,811</u>	<u>4,688,529</u>	<u>262,282</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(56,514)	-	(56,514)	(6,553)	(49,961)
Fund balances, July 1	56,514	-	56,514	56,514	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 49,961</u>	<u>\$ (49,961)</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2020

	<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:					
Regular programs - instruction:					
Salaries of teachers:					
Grades 9-12	\$ 9,281,399	\$ (123,896)	\$ 9,157,503	\$ 9,120,507	\$ 36,996
Total regular programs - instruction	<u>9,281,399</u>	<u>(123,896)</u>	<u>9,157,503</u>	<u>9,120,507</u>	<u>36,996</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	163,577	(33,812)	129,765	129,651	114
Purchased professional - educational services	35,000	-	35,000	35,000	-
Other purchased services (400-500 series)	64,016	(1,834)	62,182	41,711	20,471
Travel	-	3,834	3,834	1,100	2,734
General supplies	77,932	2,500	80,432	70,346	10,086
Computers - instructional	25,033	-	25,033	23,558	1,475
Textbooks	49,053	(2,500)	46,553	24,744	21,809
Other objects	21,312	2,012	23,324	9,802	13,522
Miscellaneous expenditures	2,000	-	2,000	-	2,000
Total regular programs - undistributed instruction	<u>437,923</u>	<u>(29,800)</u>	<u>408,123</u>	<u>335,912</u>	<u>72,211</u>
Total regular programs	<u>9,719,322</u>	<u>(153,696)</u>	<u>9,565,626</u>	<u>9,456,419</u>	<u>109,207</u>
Special education:					
Cognitive - mild:					
General supplies	250	-	250	-	250
Total cognitive - mild	<u>250</u>	<u>-</u>	<u>250</u>	<u>-</u>	<u>250</u>
Cognitive - moderate:					
General supplies	250	-	250	-	250
Total cognitive - moderate	<u>250</u>	<u>-</u>	<u>250</u>	<u>-</u>	<u>250</u>
Learning/language disabilities:					
Salaries of teachers	87,130	(86,437)	693	-	693
Other salaries for instruction	84,731	-	84,731	54,455	30,276
General supplies	500	-	500	-	500
Total learning/language disabilities	<u>172,361</u>	<u>(86,437)</u>	<u>85,924</u>	<u>54,455</u>	<u>31,469</u>
Resource room/resource center:					
Salaries of teachers	2,350,430	7,742	2,358,172	2,353,792	4,380
Other salaries for instruction	201,960	40,171	242,131	241,578	553
General supplies	250	-	250	-	250
Total resource room/resource center	<u>2,552,640</u>	<u>47,913</u>	<u>2,600,553</u>	<u>2,595,370</u>	<u>5,183</u>
Autism:					
Salaries of teachers	54,740	(54,740)	-	-	-
Other salaries for instruction	118,788	42,891	161,679	151,636	10,043
General supplies	500	-	500	-	500
Total autism	<u>174,028</u>	<u>(11,849)</u>	<u>162,179</u>	<u>151,636</u>	<u>10,543</u>
Total special education - instruction	<u>2,899,529</u>	<u>(50,373)</u>	<u>2,849,156</u>	<u>2,801,461</u>	<u>47,695</u>
Bilingual education:					
Salaries of teachers	583,280	197,410	780,690	763,680	17,010
General supplies	250	-	250	-	250
Textbooks	500	-	500	495	5
Total bilingual education	<u>584,030</u>	<u>197,410</u>	<u>781,440</u>	<u>764,175</u>	<u>17,265</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	12,900	-	12,900	9,300	3,600
Total other instructional	<u>12,900</u>	<u>-</u>	<u>12,900</u>	<u>9,300</u>	<u>3,600</u>
Total - instruction	<u>13,215,781</u>	<u>(6,659)</u>	<u>13,209,122</u>	<u>13,031,355</u>	<u>177,767</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2020

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<u>Dickinson High School</u>					
Attendance and social work services:					
Salaries	\$ 37,472	\$ -	\$ 37,472	\$ 37,437	\$ 35
Family/parent liaison salary	40,950	-	40,950	40,950	-
Total attendance and social work services	<u>78,422</u>	<u>-</u>	<u>78,422</u>	<u>78,387</u>	<u>35</u>
Health services:					
Salaries	220,360	(100,000)	120,360	111,890	8,470
Supplies and materials	5,475	-	5,475	2,451	3,024
Total health services	<u>225,835</u>	<u>(100,000)</u>	<u>125,835</u>	<u>114,341</u>	<u>11,494</u>
Other support services - students-regular:					
Salaries of other professional staff	636,270	(40,000)	596,270	578,026	18,244
Other salaries	97,640	-	97,640	96,380	1,260
Supplies and materials	16,000	-	16,000	-	16,000
Total other support services - students-regular	<u>749,910</u>	<u>(40,000)</u>	<u>709,910</u>	<u>674,406</u>	<u>35,504</u>
Educational media services/school library:					
Salaries	69,130	(60,000)	9,130	-	9,130
Supplies and materials	1,000	-	1,000	1,000	-
Computers	7,468	-	7,468	-	7,468
Total educational media services/school library	<u>77,598</u>	<u>(60,000)</u>	<u>17,598</u>	<u>1,000</u>	<u>16,598</u>
Support services - school administration:					
Salaries of principals/assistant principals	714,184	(75,793)	638,391	546,521	91,870
Salaries of secretarial and clerical assistants	427,150	38,650	465,800	463,905	1,895
Other salaries	2,000	-	2,000	420	1,580
Other purchased services (400-500 series)	41,778	(6,917)	34,861	18,148	16,713
Travel	-	1,917	1,917	-	1,917
Supplies and materials	30,047	(3,290)	26,757	22,881	3,876
Computers	2,500	-	2,500	2,112	388
Other objects	3,750	(2,012)	1,738	1,738	-
Total support services - school administration	<u>1,221,409</u>	<u>(47,445)</u>	<u>1,173,964</u>	<u>1,055,725</u>	<u>118,239</u>
Security:					
Salaries	306,609	189,525	496,134	455,495	40,639
General supplies	1,000	-	1,000	503	497
Total security	<u>307,609</u>	<u>189,525</u>	<u>497,134</u>	<u>455,998</u>	<u>41,136</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	22,926	3,000	25,926	11,946	13,980
Total student transportation services	<u>22,926</u>	<u>3,000</u>	<u>25,926</u>	<u>11,946</u>	<u>13,980</u>
Unallocated employee benefits:					
Social Security contribution	191,149	46,327	237,476	199,494	37,982
TPAF contribution - ERIP	266,040	36,000	302,040	165,384	136,656
Health benefits	3,081,492	336,438	3,417,930	3,409,517	8,413
Total unallocated employee benefits	<u>3,538,681</u>	<u>418,765</u>	<u>3,957,446</u>	<u>3,774,395</u>	<u>183,051</u>
Total undistributed expenditures	<u>6,222,390</u>	<u>363,845</u>	<u>6,586,235</u>	<u>6,166,198</u>	<u>420,037</u>
Total current	<u>19,438,171</u>	<u>357,186</u>	<u>19,795,357</u>	<u>19,197,553</u>	<u>597,804</u>
Total expenditures	<u>19,438,171</u>	<u>357,186</u>	<u>19,795,357</u>	<u>19,197,553</u>	<u>597,804</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budget	\$ 19,165,406	\$ 357,186	\$ 19,522,592	\$ 19,151,530	\$ 371,062
Total other financing sources	<u>19,165,406</u>	<u>357,186</u>	<u>19,522,592</u>	<u>19,151,530</u>	<u>371,062</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(272,765)	-	(272,765)	(46,023)	(226,742)
Fund balances, July 1	272,765	-	272,765	272,765	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 226,742</u>	<u>\$ (226,742)</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2020

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>Ferris High School</u>					
EXPENDITURES -					
Current:					
Regular programs - instruction:					
Salaries of teachers:					
Grades 9-12	\$ 6,884,734	\$ (188,183)	\$ 6,696,551	\$ 6,595,310	\$ 101,241
Total regular programs - instruction	<u>6,884,734</u>	<u>(188,183)</u>	<u>6,696,551</u>	<u>6,595,310</u>	<u>101,241</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	323,066	83,010	406,076	381,720	24,356
Purchased professional - educational services	1,500	(1,500)	-	-	-
Other purchased services (400-500 series)	139,883	(47,319)	92,564	69,476	23,088
General supplies	175,810	(109,753)	66,057	60,730	5,327
Computers - instructional	32,119	-	32,119	30,299	1,820
Textbooks	5,220	(5,220)	-	-	-
Other objects	21,311	1,436	22,747	8,331	14,416
Miscellaneous expenditures	2,750	(1,875)	875	-	875
Total regular programs - undistributed instruction	<u>701,659</u>	<u>(81,221)</u>	<u>620,438</u>	<u>550,556</u>	<u>69,882</u>
Total regular programs	<u>7,586,393</u>	<u>(269,404)</u>	<u>7,316,989</u>	<u>7,145,866</u>	<u>171,123</u>
Special education:					
Cognitive - mild:					
Salaries of teachers	8,080	-	8,080	7,200	880
General supplies	5,000	-	5,000	4,934	66
Total cognitive - mild	<u>13,080</u>	<u>-</u>	<u>13,080</u>	<u>12,134</u>	<u>946</u>
Cognitive - moderate:					
Salaries of teachers	106,580	17,053	123,633	104,981	18,652
Other salaries for instruction	167,353	(85,573)	81,780	81,334	446
Total cognitive - moderate	<u>273,933</u>	<u>(68,520)</u>	<u>205,413</u>	<u>186,315</u>	<u>19,098</u>
Learning/language disabilities:					
Salaries of teachers	116,030	(58,015)	58,015	58,015	-
Other salaries for instruction	80,160	-	80,160	80,160	-
Total learning/language disabilities	<u>196,190</u>	<u>(58,015)</u>	<u>138,175</u>	<u>138,175</u>	<u>-</u>
Resource room/resource center:					
Salaries of teachers	1,746,645	(340,800)	1,405,845	1,401,967	3,878
Other salaries for instruction	175,161	(109,038)	66,123	62,121	4,002
Total resource room/resource center	<u>1,921,806</u>	<u>(449,838)</u>	<u>1,471,968</u>	<u>1,464,088</u>	<u>7,880</u>
Autism:					
Salaries of teachers	605,780	311,365	917,145	917,145	-
Total autism	<u>605,780</u>	<u>311,365</u>	<u>917,145</u>	<u>917,145</u>	<u>-</u>
Total special education - instruction	<u>3,010,789</u>	<u>(265,008)</u>	<u>2,745,781</u>	<u>2,717,857</u>	<u>27,924</u>
Bilingual education:					
Salaries of teachers	868,820	(58,000)	810,820	787,879	22,941
General supplies	2,000	-	2,000	1,961	39
Total bilingual education	<u>870,820</u>	<u>(58,000)</u>	<u>812,820</u>	<u>789,840</u>	<u>22,980</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	23,380	(7,380)	16,000	15,561	439
Total other instructional	<u>23,380</u>	<u>(7,380)</u>	<u>16,000</u>	<u>15,561</u>	<u>439</u>
Total - instruction	<u>11,491,382</u>	<u>(599,792)</u>	<u>10,891,590</u>	<u>10,669,124</u>	<u>222,466</u>
Attendance and social work services:					
Salaries	49,412	-	49,412	49,412	-
Family/parent liaison salary	40,950	-	40,950	40,950	-
Total attendance and social work services	<u>90,362</u>	<u>-</u>	<u>90,362</u>	<u>90,362</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, 2020

	<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	\$ 175,470	\$ (65,560)	\$ 109,910	\$ 109,060	\$ 850
Supplies and materials	3,000	(1,074)	1,926	1,884	42
Total health services	<u>178,470</u>	<u>(66,634)</u>	<u>111,836</u>	<u>110,944</u>	<u>892</u>
Other support services - students-regular:					
Salaries of other professional staff	631,160	(73,345)	557,815	551,049	6,766
Other salaries	202,010	(85,000)	117,010	110,345	6,665
Supplies and materials	14,000	(4,000)	10,000	967	9,033
Total other support services - students-regular	<u>847,170</u>	<u>(162,345)</u>	<u>684,825</u>	<u>662,361</u>	<u>22,464</u>
Educational media services/school library:					
Salaries	108,580	-	108,580	108,580	-
Supplies and materials	3,500	(2,500)	1,000	999	1
Total educational media services/school library	<u>112,080</u>	<u>(2,500)</u>	<u>109,580</u>	<u>109,579</u>	<u>1</u>
Instruction staff training services:					
Other purchased services (400-500 series)	1,000	(1,000)	-	-	-
Total instruction staff training services	<u>1,000</u>	<u>(1,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Support services - school administration:					
Salaries of principals/assistant principals	615,632	720	616,352	471,648	144,704
Salaries of secretarial and clerical assistants	378,715	50,523	429,238	406,341	22,897
Other salaries	3,800	-	3,800	2,700	1,100
Other purchased services (400-500 series)	30,329	(28,329)	2,000	2,000	-
Supplies and materials	43,678	(9,200)	34,478	31,862	2,616
Other objects	1,800	(250)	1,550	1,488	62
Total support services - school administration	<u>1,073,954</u>	<u>13,464</u>	<u>1,087,418</u>	<u>916,039</u>	<u>171,379</u>
Security:					
Salaries	145,065	310,005	455,070	420,945	34,125
Total security	<u>145,065</u>	<u>310,005</u>	<u>455,070</u>	<u>420,945</u>	<u>34,125</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	20,170	(4,500)	15,670	4,351	11,319
Total student transportation services	<u>20,170</u>	<u>(4,500)</u>	<u>15,670</u>	<u>4,351</u>	<u>11,319</u>
Unallocated employee benefits:					
Social Security contribution	165,543	43,201	208,744	182,177	26,567
TPAF contribution - ERIP	187,624	32,908	220,532	124,738	95,794
Health benefits	2,748,409	625,093	3,373,502	3,364,077	9,425
Total unallocated employee benefits	<u>3,101,576</u>	<u>701,202</u>	<u>3,802,778</u>	<u>3,670,992</u>	<u>131,786</u>
Total undistributed expenditures	<u>5,569,847</u>	<u>787,692</u>	<u>6,357,539</u>	<u>5,985,573</u>	<u>371,966</u>
Total current	<u>17,061,229</u>	<u>187,900</u>	<u>17,249,129</u>	<u>16,654,697</u>	<u>594,432</u>
Total expenditures	<u>17,061,229</u>	<u>187,900</u>	<u>17,249,129</u>	<u>16,654,697</u>	<u>594,432</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budget	16,876,636	187,900	17,064,536	16,624,406	440,130
Total other financing sources	<u>16,876,636</u>	<u>187,900</u>	<u>17,064,536</u>	<u>16,624,406</u>	<u>440,130</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(184,593)	-	(184,593)	(30,291)	(154,302)
Fund balances, July 1	184,593	-	184,593	184,593	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 154,302</u>	<u>\$ (154,302)</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2020

	<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:					
Regular programs - instruction:					
Salaries of teachers:					
Grades 9-12	\$ 4,219,999	\$ (478,563)	\$ 3,741,436	\$ 3,469,284	\$ 272,152
Total regular programs - instruction	<u>4,219,999</u>	<u>(478,563)</u>	<u>3,741,436</u>	<u>3,469,284</u>	<u>272,152</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	100	-	100	-	100
Purchased professional - educational services	19,000	(2,030)	16,970	15,000	1,970
Other purchased services (400-500 series)	68,359	(2,295)	66,064	23,845	42,219
Travel	-	2,295	2,295	-	2,295
General supplies	12,402	527	12,929	7,376	5,553
Computers - instructional	500	(500)	-	-	-
Textbooks	2,000	(27)	1,973	-	1,973
Other objects	5,714	-	5,714	1,421	4,293
Miscellaneous expenditures	1,800	-	1,800	-	1,800
Total regular programs - undistributed instruction	<u>109,875</u>	<u>(2,030)</u>	<u>107,845</u>	<u>47,642</u>	<u>60,203</u>
Total regular programs	<u>4,329,874</u>	<u>(480,593)</u>	<u>3,849,281</u>	<u>3,516,926</u>	<u>332,355</u>
Special education:					
Cognitive - mild:					
Salaries of teachers	2,880	-	2,880	-	2,880
General supplies	500	-	500	-	500
Total cognitive - mild	<u>3,380</u>	<u>-</u>	<u>3,380</u>	<u>-</u>	<u>3,380</u>
Multiple disabilities:					
Salaries of teachers	131,145	(30,000)	101,145	62,315	38,830
Total multiple disabilities	<u>131,145</u>	<u>(30,000)</u>	<u>101,145</u>	<u>62,315</u>	<u>38,830</u>
Resource room/resource center:					
Salaries of teachers	1,275,610	(154,740)	1,120,870	1,082,720	38,150
Other salaries for instruction	168,129	(280)	167,849	108,043	59,806
Total resource room/resource center	<u>1,443,739</u>	<u>(155,020)</u>	<u>1,288,719</u>	<u>1,190,763</u>	<u>97,956</u>
Autism:					
Salaries of teachers	62,530	280	62,810	62,530	280
Other salaries for instruction	44,402	-	44,402	44,402	-
Total autism	<u>106,932</u>	<u>280</u>	<u>107,212</u>	<u>106,932</u>	<u>280</u>
Total special education - instruction	<u>1,685,196</u>	<u>(184,740)</u>	<u>1,500,456</u>	<u>1,360,010</u>	<u>140,446</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	20,000	2,533	22,533	21,970	563
Other purchase services (300-500 series)	3,000	(2,033)	967	-	967
Supplies and materials	500	(500)	-	-	-
Total other instructional	<u>23,500</u>	<u>-</u>	<u>23,500</u>	<u>21,970</u>	<u>1,530</u>
Total - instruction	<u>6,038,570</u>	<u>(665,333)</u>	<u>5,373,237</u>	<u>4,898,906</u>	<u>474,331</u>
Attendance and social work services:					
Salaries	40,712	-	40,712	40,712	-
Family/parent liaison salary	40,950	-	40,950	40,950	-
Supplies and materials	100	-	100	-	100
Total attendance and social work services	<u>81,762</u>	<u>-</u>	<u>81,762</u>	<u>81,662</u>	<u>100</u>
Health services:					
Salaries	105,780	-	105,780	105,575	205
Supplies and materials	1,500	-	1,500	558	942
Total health services	<u>107,280</u>	<u>-</u>	<u>107,280</u>	<u>106,133</u>	<u>1,147</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2020

	<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	\$ 349,270	\$ 55,600	\$ 404,870	\$ 334,863	\$ 70,007
Other salaries	108,680	(16,360)	92,320	60,859	31,461
Supplies and materials	7,500	(7,137)	363	-	363
Total other support services - students-regular	<u>465,450</u>	<u>32,103</u>	<u>497,553</u>	<u>395,722</u>	<u>101,831</u>
Educational media services/school library:					
Supplies and materials	1,200	-	1,200	1,160	40
Computers	500	(500)	-	-	-
Total educational media services/school library	<u>1,700</u>	<u>(500)</u>	<u>1,200</u>	<u>1,160</u>	<u>40</u>
Support services - school administration:					
Salaries of principals/assistant principals	502,651	(114,288)	388,363	376,727	11,636
Salaries of secretarial and clerical assistants	226,090	-	226,090	182,651	43,439
Other salaries	4,000	-	4,000	-	4,000
Other purchased services (400-500 series)	5,500	500	6,000	2,262	3,738
Supplies and materials	1,000	-	1,000	988	12
Other objects	1,500	1,236	2,736	-	2,736
Total support services - school administration	<u>740,741</u>	<u>(112,552)</u>	<u>628,189</u>	<u>562,628</u>	<u>65,561</u>
Security:					
Salaries	134,946	245,807	380,753	378,200	2,553
Total security	<u>134,946</u>	<u>245,807</u>	<u>380,753</u>	<u>378,200</u>	<u>2,553</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	6,936	-	6,936	5,568	1,368
Total student transportation services	<u>6,936</u>	<u>-</u>	<u>6,936</u>	<u>5,568</u>	<u>1,368</u>
Unallocated employee benefits:					
Social Security contribution	79,347	35,981	115,328	105,512	9,816
TPAF contribution - ERIP	93,105	915	94,020	58,409	35,611
Health benefits	1,911,362	269,392	2,180,754	2,091,650	89,104
Total unallocated employee benefits	<u>2,083,814</u>	<u>306,288</u>	<u>2,390,102</u>	<u>2,255,571</u>	<u>134,531</u>
Total undistributed expenditures	<u>3,622,629</u>	<u>471,146</u>	<u>4,093,775</u>	<u>3,786,644</u>	<u>307,131</u>
Total current	<u>9,661,199</u>	<u>(194,187)</u>	<u>9,467,012</u>	<u>8,685,550</u>	<u>781,462</u>
Total expenditures	<u>9,661,199</u>	<u>(194,187)</u>	<u>9,467,012</u>	<u>8,685,550</u>	<u>781,462</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budget	9,559,134	(194,187)	9,364,947	8,675,236	689,711
Total other financing sources	<u>9,559,134</u>	<u>(194,187)</u>	<u>9,364,947</u>	<u>8,675,236</u>	<u>689,711</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(102,065)	-	(102,065)	(10,314)	(91,751)
Fund balances, July 1	102,065	-	102,065	102,065	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 91,751</u>	<u>\$ (91,751)</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2020

	<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:					
Regular programs - instruction:					
Salaries of teachers:					
Grades 9-12	\$ 4,231,749	\$ (291,835)	\$ 3,939,914	\$ 3,922,611	\$ 17,303
Total regular programs - instruction	<u>4,231,749</u>	<u>(291,835)</u>	<u>3,939,914</u>	<u>3,922,611</u>	<u>17,303</u>
Regular programs - undistributed instruction:					
Purchased professional - educational services	15,000	-	15,000	15,000	-
Other purchased services (400-500 series)	27,326	3,183	30,509	24,315	6,194
Travel	-	2,050	2,050	-	2,050
General supplies	5,670	(4,750)	920	-	920
Textbooks	5,000	(1,733)	3,267	1,179	2,088
Other objects	8,000	-	8,000	150	7,850
Miscellaneous expenditures	2,625	-	2,625	788	1,837
Total regular programs - undistributed instruction	<u>63,621</u>	<u>(1,250)</u>	<u>62,371</u>	<u>41,432</u>	<u>20,939</u>
Total regular programs	<u>4,295,370</u>	<u>(293,085)</u>	<u>4,002,285</u>	<u>3,964,043</u>	<u>38,242</u>
Special education:					
Learning/language disabilities:					
Salaries of teachers	107,580	-	107,580	107,311	269
Total learning/language disabilities	<u>107,580</u>	<u>-</u>	<u>107,580</u>	<u>107,311</u>	<u>269</u>
Multiple disabilities:					
Salaries of teachers	56,135	(56,135)	-	-	-
Total multiple disabilities	<u>56,135</u>	<u>(56,135)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Resource room/resource center:					
Salaries of teachers	1,058,200	(58,600)	999,600	994,840	4,760
Other salaries for instruction	80,214	788	81,002	81,002	-
Total resource room/resource center	<u>1,138,414</u>	<u>(57,812)</u>	<u>1,080,602</u>	<u>1,075,842</u>	<u>4,760</u>
Total special education - instruction	<u>1,302,129</u>	<u>(113,947)</u>	<u>1,188,182</u>	<u>1,183,153</u>	<u>5,029</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	40,000	-	40,000	24,703	15,297
Total other instructional	<u>40,000</u>	<u>-</u>	<u>40,000</u>	<u>24,703</u>	<u>15,297</u>
Total - instruction	<u>5,637,499</u>	<u>(407,032)</u>	<u>5,230,467</u>	<u>5,171,899</u>	<u>58,568</u>
Attendance and social work services:					
Salaries	24,902	-	24,902	24,902	-
Family/parent liaison salary	39,975	-	39,975	39,975	-
Total attendance and social work services	<u>64,877</u>	<u>-</u>	<u>64,877</u>	<u>64,877</u>	<u>-</u>
Health services:					
Salaries	213,300	(260)	213,040	212,460	580
Supplies and materials	1,000	-	1,000	828	172
Total health services	<u>214,300</u>	<u>(260)</u>	<u>214,040</u>	<u>213,288</u>	<u>752</u>
Other support services - students-regular:					
Salaries of other professional staff	357,955	27,255	385,210	385,210	-
Other salaries	218,460	-	218,460	218,460	-
Supplies and materials	5,000	-	5,000	5,000	-
Total other support services - students-regular	<u>581,415</u>	<u>27,255</u>	<u>608,670</u>	<u>608,670</u>	<u>-</u>
Educational media services/school library:					
Salaries	56,135	(5,342)	50,793	5,614	45,179
Total educational media services/school library	<u>56,135</u>	<u>(5,342)</u>	<u>50,793</u>	<u>5,614</u>	<u>45,179</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2020

	<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	\$ 618,968	\$ 7,252	\$ 626,220	\$ 624,238	\$ 1,982
Salaries of secretarial and clerical assistants	194,723	15,775	210,498	180,706	29,792
Other salaries	1,440	(560)	880	300	580
Other purchased services (400-500 series)	53,334	-	53,334	22,719	30,615
Supplies and materials	15,360	(2,000)	13,360	10,925	2,435
Total support services - school administration	<u>883,825</u>	<u>20,467</u>	<u>904,292</u>	<u>838,888</u>	<u>65,404</u>
Security:					
Salaries	63,309	344,580	407,889	401,395	6,494
Total security	<u>63,309</u>	<u>344,580</u>	<u>407,889</u>	<u>401,395</u>	<u>6,494</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	15,096	-	15,096	6,766	8,330
Total student transportation services	<u>15,096</u>	<u>-</u>	<u>15,096</u>	<u>6,766</u>	<u>8,330</u>
Unallocated employee benefits:					
Social Security contribution	61,458	41,787	103,245	88,481	14,764
TPAF contribution - ERIP	85,644	14,729	100,373	46,877	53,496
Health benefits	1,647,426	471,141	2,118,567	2,043,198	75,369
Total unallocated employee benefits	<u>1,794,528</u>	<u>527,657</u>	<u>2,322,185</u>	<u>2,178,556</u>	<u>143,629</u>
Total undistributed expenditures	<u>3,673,485</u>	<u>914,357</u>	<u>4,587,842</u>	<u>4,318,054</u>	<u>269,788</u>
Total current	<u>9,310,984</u>	<u>507,325</u>	<u>9,818,309</u>	<u>9,489,953</u>	<u>328,356</u>
Total expenditures	<u>9,310,984</u>	<u>507,325</u>	<u>9,818,309</u>	<u>9,489,953</u>	<u>328,356</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budget	9,223,931	507,325	9,731,256	9,498,695	232,561
Total other financing sources	<u>9,223,931</u>	<u>507,325</u>	<u>9,731,256</u>	<u>9,498,695</u>	<u>232,561</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(87,053)	-	(87,053)	8,742	(95,795)
Fund balances, July 1	87,053	-	87,053	87,053	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 95,795</u>	<u>\$ (95,795)</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2020

	<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:					
Regular programs - instruction:					
Salaries of teachers:					
Grades 9-12	\$ 3,311,220	\$ 126,980	\$ 3,438,200	\$ 3,369,888	\$ 68,312
Total regular programs - instruction	<u>3,311,220</u>	<u>126,980</u>	<u>3,438,200</u>	<u>3,369,888</u>	<u>68,312</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	53,096	15,629	68,725	52,550	16,175
Other purchased services (400-500 series)	96,756	(681)	96,075	32,644	63,431
Travel	5,000	-	5,000	1,366	3,634
General supplies	147,492	(31,521)	115,971	113,652	2,319
Computers - instructional	-	32,202	32,202	11,293	20,909
Textbooks	3,000	-	3,000	2,107	893
Miscellaneous expenditures	850	-	850	-	850
Total regular programs - undistributed instruction	<u>306,194</u>	<u>15,629</u>	<u>321,823</u>	<u>213,612</u>	<u>108,211</u>
Total regular programs	<u>3,617,414</u>	<u>142,609</u>	<u>3,760,023</u>	<u>3,583,500</u>	<u>176,523</u>
Special education:					
Resource room/resource center:					
Salaries of teachers	62,735	(62,735)	-	-	-
Total resource room/resource center	<u>62,735</u>	<u>(62,735)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Autism:					
Salaries of teachers	618,195	-	618,195	605,221	12,974
Other salaries for instruction	484,084	-	484,084	477,974	6,110
Total autism	<u>1,102,279</u>	<u>-</u>	<u>1,102,279</u>	<u>1,083,195</u>	<u>19,084</u>
Total special education - instruction	<u>1,165,014</u>	<u>(62,735)</u>	<u>1,102,279</u>	<u>1,083,195</u>	<u>19,084</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	13,080	-	13,080	5,080	8,000
Total other instructional	<u>13,080</u>	<u>-</u>	<u>13,080</u>	<u>5,080</u>	<u>8,000</u>
Total - instruction	<u>4,795,508</u>	<u>79,874</u>	<u>4,875,382</u>	<u>4,671,775</u>	<u>203,607</u>
Attendance and social work services:					
Salaries	32,942	-	32,942	32,942	-
Family/parent liaison salary	-	31,990	31,990	31,990	-
Total attendance and social work services	<u>32,942</u>	<u>31,990</u>	<u>64,932</u>	<u>64,932</u>	<u>-</u>
Health services:					
Salaries	103,280	-	103,280	103,280	-
Total health services	<u>103,280</u>	<u>-</u>	<u>103,280</u>	<u>103,280</u>	<u>-</u>
Other support services - students-regular:					
Salaries of other professional staff	283,145	-	283,145	283,144	1
Other salaries	95,630	-	95,630	95,630	-
Supplies and materials	2,000	(1,250)	750	750	-
Total other support services - students-regular	<u>380,775</u>	<u>(1,250)</u>	<u>379,525</u>	<u>379,524</u>	<u>1</u>
Educational media services/school library:					
Other salaries for instruction	40,950	-	40,950	40,950	-
Total educational media services/school library	<u>40,950</u>	<u>-</u>	<u>40,950</u>	<u>40,950</u>	<u>-</u>
Support services - school administration:					
Salaries of principals/assistant principals	122,700	156,825	279,525	238,204	41,321
Salaries of secretarial and clerical assistants	163,025	(30,000)	133,025	126,800	6,225
Other professional and technical services	300	(300)	-	-	-
Supplies and materials	200	(190)	10	10	-
Total support services - school administration	<u>286,225</u>	<u>126,335</u>	<u>412,560</u>	<u>365,014</u>	<u>47,546</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2020

	<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>					
Security:					
Salaries	\$ 88,648	\$ 77,529	\$ 166,177	\$ 144,024	\$ 22,153
Total security	<u>88,648</u>	<u>77,529</u>	<u>166,177</u>	<u>144,024</u>	<u>22,153</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	5,000	1,740	6,740	5,656	1,084
Total student transportation services	<u>5,000</u>	<u>1,740</u>	<u>6,740</u>	<u>5,656</u>	<u>1,084</u>
Unallocated employee benefits:					
Social Security contribution	86,391	16,006	102,397	92,299	10,098
TPAF contribution - ERIP	61,581	13,661	75,242	38,943	36,299
Health benefits	1,549,025	131,173	1,680,198	1,648,005	32,193
Total unallocated employee benefits	<u>1,696,997</u>	<u>160,840</u>	<u>1,857,837</u>	<u>1,779,247</u>	<u>78,590</u>
Total undistributed expenditures	<u>2,634,817</u>	<u>397,184</u>	<u>3,032,001</u>	<u>2,882,627</u>	<u>149,374</u>
Total current	<u>7,430,325</u>	<u>477,058</u>	<u>7,907,383</u>	<u>7,554,402</u>	<u>352,981</u>
Total expenditures	<u>7,430,325</u>	<u>477,058</u>	<u>7,907,383</u>	<u>7,554,402</u>	<u>352,981</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budget	7,380,541	477,058	7,857,599	7,586,116	271,483
Total other financing sources	<u>7,380,541</u>	<u>477,058</u>	<u>7,857,599</u>	<u>7,586,116</u>	<u>271,483</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(49,784)	-	(49,784)	31,714	(81,498)
Fund balances, July 1	49,784	-	49,784	49,784	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 81,498</u>	<u>\$ (81,498)</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2020

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<u>Infinity Institute</u>					
EXPENDITURES -					
Current:					
Regular programs - instruction:					
Salaries of teachers:					
Grades 6-8	\$ -	\$ 166,520	\$ 166,520	\$ 166,520	\$ -
Grades 9-12	-	1,327,888	1,327,888	1,323,703	4,185
Total regular programs - instruction	-	1,494,408	1,494,408	1,490,223	4,185
Regular programs - undistributed instruction:					
Other purchased services (400-500 series)	1,598	17,327	18,925	17,202	1,723
General supplies	-	37,024	37,024	31,708	5,316
Computers - instructional	-	20,375	20,375	20,000	375
Textbooks	-	1,274	1,274	1,273	1
Other objects	407	3,644	4,051	2,560	1,491
Miscellaneous expenditures	-	1,250	1,250	617	633
Total regular programs - undistributed instruction	2,005	80,894	82,899	73,360	9,539
Total regular programs	2,005	1,575,302	1,577,307	1,563,583	13,724
Special education:					
Resource room/resource center:					
Salaries of teachers	-	153,505	153,505	152,547	958
Total resource room/resource center	-	153,505	153,505	152,547	958
Total special education - instruction	-	153,505	153,505	152,547	958
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	-	10,620	10,620	10,070	550
Total other instructional	-	10,620	10,620	10,070	550
Total - instruction	2,005	1,739,427	1,741,432	1,726,200	15,232
Health services:					
Salaries	-	110,280	110,280	110,280	-
Supplies and materials	-	359	359	352	7
Total health services	-	110,639	110,639	110,632	7
Other support services - students-regular:					
Salaries of other professional staff	-	92,330	92,330	92,330	-
Supplies and materials	-	3,550	3,550	2,701	849
Total other support services - students-regular	-	95,880	95,880	95,031	849
Educational media services/school library:					
Supplies and materials	-	1,316	1,316	1,316	-
Total educational media services/school library	-	1,316	1,316	1,316	-
Instruction staff training services:					
Other purchased services (400-500 series)	-	375	375	375	-
Total instruction staff training services	-	375	375	375	-
Support services - school administration:					
Salaries of principals/assistant principals	-	274,800	274,800	274,800	-
Other purchased services (400-500 series)	2,325	7,222	9,547	7,430	2,117
Travel	-	647	647	647	-
Supplies and materials	45	4,502	4,547	4,283	264
Total support services - school administration	2,370	287,171	289,541	287,160	2,381
Security:					
Salaries	-	83,603	83,603	77,512	6,091
Total security	-	83,603	83,603	77,512	6,091

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2020

	<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	\$ 1,572	\$ 7,395	\$ 8,967	\$ 3,472	\$ 5,495
Total student transportation services	<u>1,572</u>	<u>7,395</u>	<u>8,967</u>	<u>3,472</u>	<u>5,495</u>
Unallocated employee benefits:					
Social Security contribution	5,426	47,526	52,952	20,871	32,081
TPAF contribution - ERIP	19,667	28,904	48,571	19,667	28,904
Health benefits	-	179,984	179,984	169,426	10,558
Total unallocated employee benefits	<u>25,093</u>	<u>256,414</u>	<u>281,507</u>	<u>209,964</u>	<u>71,543</u>
Total undistributed expenditures	<u>29,035</u>	<u>842,793</u>	<u>871,828</u>	<u>785,462</u>	<u>86,366</u>
Total current	<u>31,040</u>	<u>2,582,220</u>	<u>2,613,260</u>	<u>2,511,662</u>	<u>101,598</u>
Total expenditures	<u>31,040</u>	<u>2,582,220</u>	<u>2,613,260</u>	<u>2,511,662</u>	<u>101,598</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budget	-	2,582,220	2,582,220	2,526,576	55,644
Total other financing sources	<u>-</u>	<u>2,582,220</u>	<u>2,582,220</u>	<u>2,526,576</u>	<u>55,644</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(31,040)	-	(31,040)	14,914	(45,954)
Fund balances, July 1	31,040	-	31,040	31,040	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 45,954</u>	<u>\$ (45,954)</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2020

	<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:					
Regular programs - instruction:					
Salaries of teachers:					
Grades 9-12	\$ -	\$ 1,553,944	\$ 1,553,944	\$ 1,552,835	\$ 1,109
Total regular programs - instruction	<u>-</u>	<u>1,553,944</u>	<u>1,553,944</u>	<u>1,552,835</u>	<u>1,109</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	-	242	242	-	242
Other purchased services (400-500 series)	6,349	22,839	29,188	3,541	25,647
General supplies	-	30,837	30,837	6,787	24,050
Computers - instructional	-	12,450	12,450	1,175	11,275
Other objects	385	9,192	9,577	5,395	4,182
Miscellaneous expenditures	-	625	625	-	625
Total regular programs - undistributed instruction	<u>6,734</u>	<u>76,185</u>	<u>82,919</u>	<u>16,898</u>	<u>66,021</u>
Total regular programs	<u>6,734</u>	<u>1,630,129</u>	<u>1,636,863</u>	<u>1,569,733</u>	<u>67,130</u>
Special education:					
Resource room/resource center:					
Salaries of teachers	-	267,945	267,945	267,873	72
Total resource room/resource center	<u>-</u>	<u>267,945</u>	<u>267,945</u>	<u>267,873</u>	<u>72</u>
Total special education - instruction	<u>-</u>	<u>267,945</u>	<u>267,945</u>	<u>267,873</u>	<u>72</u>
Total - instruction	<u>6,734</u>	<u>1,898,074</u>	<u>1,904,808</u>	<u>1,837,606</u>	<u>67,202</u>
Health services:					
Supplies and materials	-	269	269	269	-
Total health services	<u>-</u>	<u>269</u>	<u>269</u>	<u>269</u>	<u>-</u>
Other support services - students-regular:					
Salaries of other professional staff	-	96,080	96,080	95,280	800
Total other support services - students-regular	<u>-</u>	<u>96,080</u>	<u>96,080</u>	<u>95,280</u>	<u>800</u>
Support services - school administration:					
Salaries of principals/assistant principals	-	24,134	24,134	24,133	1
Salaries of secretarial and clerical assistants	-	45,866	45,866	45,866	-
Other purchased services (400-500 series)	2,061	12,799	14,860	3,397	11,463
Supplies and materials	-	231	231	231	-
Total support services - school administration	<u>2,061</u>	<u>83,030</u>	<u>85,091</u>	<u>73,627</u>	<u>11,464</u>
Security:					
Salaries	-	99,038	99,038	96,911	2,127
Total security	<u>-</u>	<u>99,038</u>	<u>99,038</u>	<u>96,911</u>	<u>2,127</u>
Student transportation services:					
Contracted services -					
(other than between home and school) - vendors	-	4,183	4,183	1,089	3,094
Total student transportation services	<u>-</u>	<u>4,183</u>	<u>4,183</u>	<u>1,089</u>	<u>3,094</u>
Unallocated employee benefits:					
Social Security contribution	6,153	47,015	53,168	25,690	27,478
TPAF contribution - ERIP	22,117	24,596	46,713	22,117	24,596
Health benefits	-	323,073	323,073	318,912	4,161
Total unallocated employee benefits	<u>28,270</u>	<u>394,684</u>	<u>422,954</u>	<u>366,719</u>	<u>56,235</u>
Total undistributed expenditures	<u>30,331</u>	<u>677,284</u>	<u>707,615</u>	<u>633,895</u>	<u>73,720</u>
Total current	<u>37,065</u>	<u>2,575,358</u>	<u>2,612,423</u>	<u>2,471,501</u>	<u>140,922</u>
Total expenditures	<u>37,065</u>	<u>2,575,358</u>	<u>2,612,423</u>	<u>2,471,501</u>	<u>140,922</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2020

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>Innovation High School</u>					
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budget	\$ -	\$ 2,575,358	\$ 2,575,358	\$ 2,519,789	\$ 55,569
Total other financing sources	<u>-</u>	<u>2,575,358</u>	<u>2,575,358</u>	<u>2,519,789</u>	<u>55,569</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(37,065)	-	(37,065)	48,288	(85,353)
Fund balances, July 1	37,065	-	37,065	37,065	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 85,353</u>	<u>\$ (85,353)</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, 2020

	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 2018-2019	Title I - Part A Reallocated 2019-2020
REVENUES					
Federal sources	\$ 734,801	\$ 391,889	\$ 13,037,655	\$ 300,250	\$ 346,587
State sources	69,817,978	-	-	-	-
Private sources	364,843	-	-	-	-
Total revenues	70,917,622	391,889	13,037,655	300,250	346,587
EXPENDITURES					
Current:					
Instruction:					
Salaries of teachers	15,715,203	340,164	409,890	34,663	-
Other salaries for instruction	6,668,157	-	-	945	-
Unused vacation payment to terminated/retired staff	31,910	-	-	-	-
Purchased professional and technical services	113,874	-	35,732	3,395	185,130
Purchased professional - educational services	10,370	-	-	-	-
Other purchased services	357,908	-	42,848	22,091	-
Tuition to other LEA's within the state - regular	1,210,212	-	-	-	-
Tuition to CSSD & regional day schools	-	-	-	-	-
Supplies and materials	4,794	1,066	-	-	-
General supplies	480,779	-	256,845	68,499	1
Computers - instructional	26,323	6,547	487,811	131,571	-
Textbooks	193,326	-	-	-	-
Other objects	10,200	-	2,210	500	-
Total instruction	24,823,056	347,777	1,235,336	261,664	185,131
Support services:					
Salaries	-	-	164,388	-	-
Salaries of supervisors of instructions	417,200	-	417,573	-	-
Salaries of principals/assistant principals	296,700	-	-	-	-
Salaries of other professional staff	3,216,988	-	-	-	-
Salaries of secretarial and clerical assistants	373,798	-	26,621	-	-
Other salaries	825,576	-	106,132	5,397	-
Family/parent liaison salary	110,880	-	-	-	-
Other salaries for instruction	1,275,590	-	-	-	-
Unused vacation payment to terminated/retired staff	27,581	-	-	-	-
Personal services - employee benefits	10,745,355	1,708	154,241	3,271	-
Social Security contribution	7,455	25,986	49,048	-	-
TPAF contribution	26,349	16,418	176,318	-	-
Unused sick payment to terminated/retired staff	145,118	-	-	-	-
Purchased professional and technical services	608,363	-	231,640	-	87,600
Purchased educational services- contracted pre-k	28,344,394	-	-	-	-
Other purchased services	85,337	-	10,858	1,370	73,856
Transportation - contracted services: (other than between home and school) - grants	8,755	-	-	-	-
Travel	3,556	-	-	-	-
Miscellaneous purchased services	549,857	-	-	-	-
Supplies and materials	431,575	-	21,601	1,886	-
Computers - non-instructional	-	-	101,810	-	-
Other objects	-	-	-	-	-
Indirect Costs	51,243	-	-	-	-
Total support services	47,551,670	44,112	1,460,230	11,924	161,456
Capital outlay:					
Instructional equipment	169,404	-	55,373	26,662	-
Non-instructional equipment	1,797	-	-	-	-
Total capital outlay	171,201	-	55,373	26,662	-
Charter Schools	4,935	-	-	-	-
Total expenditures	72,550,862	391,889	2,750,939	300,250	346,587
OTHER FINANCING SOURCES (USES)					
Transfer in - local contribution from general fund	1,633,240	-	-	-	-
Transfer out - contribution to school based budget	-	-	(10,286,716)	-	-
Total other financing Sources (uses)	1,633,240	-	(10,286,716)	-	-
Total Outflows	70,917,622	391,889	13,037,655	300,250	346,587
Excess (deficiency) of revenues over (under) expenditures and other financing (uses)	\$ -	\$ -	\$ -	\$ -	\$ -

Elementary and Secondary Education Act (ESEA)						
Title I - School Improvement Act - Part A	Title II - Part A	Title III - Part A	Title III - Immigrant	Title IV - Student Support and Academic Enrichment	IDEA Part B	Totals 2020
\$ 3,348,956	\$ 1,760,421	\$ 691,011	\$ 162,734	\$ 715,924	\$ 7,975,978	\$ 29,466,206
-	-	-	-	-	-	69,817,978
-	-	-	-	-	-	364,843
<u>3,348,956</u>	<u>1,760,421</u>	<u>691,011</u>	<u>162,734</u>	<u>715,924</u>	<u>7,975,978</u>	<u>99,649,027</u>
171,507	-	203,050	-	81,480	740,360	17,696,317
1,718	-	-	-	90	-	6,670,910
-	-	-	-	-	-	31,910
-	-	-	-	33,604	361,432	733,167
-	-	-	-	-	-	10,370
215,296	-	7,145	4,560	46,411	-	696,259
-	-	-	-	-	-	1,210,212
-	-	-	-	-	5,023,581	5,023,581
-	-	-	-	-	-	5,860
619,933	8,838	-	143,912	338,933	317,343	2,235,083
1,108,505	29,577	202,211	-	170,669	28,700	2,191,914
-	-	-	-	-	-	193,326
26,909	-	-	-	13,616	-	53,435
<u>2,143,868</u>	<u>38,415</u>	<u>412,406</u>	<u>148,472</u>	<u>684,803</u>	<u>6,471,416</u>	<u>36,752,344</u>
-	-	-	-	-	-	164,388
-	-	-	-	-	162,611	997,384
-	-	-	-	-	-	296,700
-	-	-	-	-	-	3,216,988
-	-	-	-	-	-	400,419
15,355	548,109	16,940	-	10,287	421,100	1,948,896
-	-	-	-	-	-	110,880
-	-	-	-	-	-	1,275,590
-	-	-	-	-	-	27,581
15,241	158,955	16,829	-	5,456	309,224	11,410,280
-	43,099	-	-	-	90,469	216,057
-	154,932	-	-	-	325,185	699,202
-	-	-	-	-	-	145,118
653,580	134,502	230,277	-	1,300	4,000	1,951,262
-	-	-	-	-	-	28,344,394
10,750	141,983	-	195	14,078	700	339,127
-	-	-	-	-	-	8,755
-	-	-	-	-	-	3,556
-	-	-	-	-	-	549,857
4,742	357,861	14,559	-	-	30,047	862,271
315,600	169,467	-	-	-	-	586,877
-	8,118	-	-	-	-	8,118
-	-	-	-	-	154,456	205,699
<u>1,015,268</u>	<u>1,717,026</u>	<u>278,605</u>	<u>195</u>	<u>31,121</u>	<u>1,497,792</u>	<u>53,769,399</u>
189,820	4,980	-	14,067	-	6,770	467,076
-	-	-	-	-	-	1,797
<u>189,820</u>	<u>4,980</u>	<u>-</u>	<u>14,067</u>	<u>-</u>	<u>6,770</u>	<u>468,873</u>
-	-	-	-	-	-	4,935
<u>3,348,956</u>	<u>1,760,421</u>	<u>691,011</u>	<u>162,734</u>	<u>715,924</u>	<u>7,975,978</u>	<u>90,995,551</u>
-	-	-	-	-	-	1,633,240
-	-	-	-	-	-	(10,286,716)
-	-	-	-	-	-	(8,653,476)
<u>3,348,956</u>	<u>1,760,421</u>	<u>691,011</u>	<u>162,734</u>	<u>715,924</u>	<u>7,975,978</u>	<u>99,649,027</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, 2020

	Total Brought Forward (Ex. E-1b)	IDEA Preschool	Career and Technical Education - Perkins	21st Century Community Learning Center	Preschool Education Aid
REVENUES					
Federal sources	\$ -	\$ 183,610	\$ 217,065	\$ 334,126	\$ -
State sources	1,322,063	-	-	-	67,327,946
Private sources	364,843	-	-	-	-
Total revenues	<u>1,686,906</u>	<u>183,610</u>	<u>217,065</u>	<u>334,126</u>	<u>67,327,946</u>
EXPENDITURES					
Current:					
Instruction:					
Salaries of teachers	8,340	97,445	-	121,487	15,203,251
Other salaries for instruction	-	-	-	-	6,668,157
Unused vacation payment to terminated/retired staff	-	-	-	-	31,910
Purchased professional and technical services	32,634	-	6,850	72,890	-
Purchased professional - educational services	-	-	-	-	-
Other purchased services	236,612	-	-	6,463	97,393
Tuition to other LEA's within the state - regular	-	-	-	-	1,210,212
Tuition to CSSD & regional day schools	-	-	-	-	-
Supplies and materials	-	-	-	-	4,794
General supplies	52,049	27,978	177,859	30,437	118,666
Computers - instructional	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	10,200	-	-	-	-
Total instruction	<u>339,835</u>	<u>125,423</u>	<u>184,709</u>	<u>231,277</u>	<u>23,334,383</u>
Support services:					
Salaries	-	-	-	-	-
Salaries of supervisors of instructions	-	-	-	-	417,200
Salaries of principals/assistant principals	-	-	-	-	296,700
Salaries of other professional staff	-	-	-	-	3,216,988
Salaries of secretarial and clerical assistants	3,509	-	-	-	370,289
Other salaries	-	-	-	46,329	779,247
Family/parent liaison salary	-	-	-	-	110,880
Other salaries for instruction	-	-	-	-	1,275,590
Unused vacation payment to terminated/retired staff	-	-	-	-	27,581
Personal services - employee benefits	685	20,827	-	12,760	10,599,828
Social Security contribution	-	7,455	-	-	-
TPAF contribution	-	26,349	-	-	-
Unused sick payment to terminated/retired staff	-	-	-	-	145,118
Purchased professional and technical services	180,243	-	12,900	20,000	-
Purchased educational services- contracted pre-k	-	-	-	-	28,344,394
Other purchased services	56,577	-	5,000	23,760	-
Transportation - contracted services:					
(other than between home and school) - grants	-	-	-	-	8,755
Travel	-	-	2,223	-	1,333
Miscellaneous purchased services	549,857	-	-	-	-
Supplies and materials	396,356	-	-	-	31,103
Computers - non-instructional	-	-	-	-	-
Other objects	-	-	-	-	-
Indirect Costs	17,554	3,556	-	-	-
Total support services	<u>1,204,781</u>	<u>58,187</u>	<u>20,123</u>	<u>102,849</u>	<u>45,625,006</u>
Capital outlay:					
Instructional equipment	142,290	-	12,233	-	-
Non-instructional equipment	-	-	-	-	1,797
Total capital outlay	<u>142,290</u>	<u>-</u>	<u>12,233</u>	<u>-</u>	<u>1,797</u>
Charter Schools					
	-	-	-	-	-
Total expenditures	<u>1,686,906</u>	<u>183,610</u>	<u>217,065</u>	<u>334,126</u>	<u>68,961,186</u>
OTHER FINANCING SOURCES (USES)					
Transfer in - local contribution from general fund	-	-	-	-	1,633,240
Transfer out - contribution to school based budget	-	-	-	-	-
Total other financing Sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,633,240</u>
Total Outflows	<u>1,686,906</u>	<u>183,610</u>	<u>217,065</u>	<u>334,126</u>	<u>67,327,946</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	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 734,801
193,326	395,220	97,844	475,982	662	4,935	69,817,978
-	-	-	-	-	-	364,843
<u>193,326</u>	<u>395,220</u>	<u>97,844</u>	<u>475,982</u>	<u>662</u>	<u>4,935</u>	<u>70,917,622</u>
-	-	-	284,680	-	-	15,715,203
-	-	-	-	-	-	6,668,157
-	-	-	-	-	-	31,910
-	-	1,500	-	-	-	113,874
-	-	-	10,370	-	-	10,370
-	-	2,440	15,000	-	-	357,908
-	-	-	-	-	-	1,210,212
-	-	-	-	-	-	-
-	-	-	-	-	-	4,794
-	-	71,021	2,769	-	-	480,779
-	-	8,002	18,321	-	-	26,323
193,326	-	-	-	-	-	193,326
-	-	-	-	-	-	10,200
<u>193,326</u>	<u>-</u>	<u>82,963</u>	<u>331,140</u>	<u>-</u>	<u>-</u>	<u>24,823,056</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	417,200
-	-	-	-	-	-	296,700
-	-	-	-	-	-	3,216,988
-	-	-	-	-	-	373,798
-	-	-	-	-	-	825,576
-	-	-	-	-	-	110,880
-	-	-	-	-	-	1,275,590
-	-	-	-	-	-	27,581
-	-	-	111,255	-	-	10,745,355
-	-	-	-	-	-	7,455
-	-	-	-	-	-	26,349
-	-	-	-	-	-	145,118
-	395,220	-	-	-	-	608,363
-	-	-	-	-	-	28,344,394
-	-	-	-	-	-	85,337
-	-	-	-	-	-	8,755
-	-	-	-	-	-	3,556
-	-	-	-	-	-	549,857
-	-	-	4,116	-	-	431,575
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	29,471	662	-	51,243
-	<u>395,220</u>	<u>-</u>	<u>144,842</u>	<u>662</u>	<u>-</u>	<u>47,551,670</u>
-	-	14,881	-	-	-	169,404
-	-	-	-	-	-	1,797
-	-	<u>14,881</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>171,201</u>
-	-	-	-	-	4,935	4,935
193,326	395,220	97,844	475,982	662	4,935	72,550,862
-	-	-	-	-	-	1,633,240
-	-	-	-	-	-	-
-	-	-	-	-	-	1,633,240
193,326	395,220	97,844	475,982	662	4,935	70,917,622
<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, 2020

	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	-	112,738	31,574	39,596	551,032
Private sources	77,781	-	-	-	-
Total revenues	77,781	112,738	31,574	39,596	551,032
EXPENDITURES					
Current:					
Instruction:					
Salaries of teachers	8,340	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Unused vacation payment to terminated/retired staff	-	-	-	-	-
Purchased professional and technical services	-	-	-	-	32,634
Purchased professional - educational services	-	-	-	-	-
Other purchased services	33,378	-	-	-	-
Tuition to other LEA's within the state - regular	-	-	-	-	-
Tuition to CSSD & regional day schools	-	-	-	-	-
Supplies and materials	-	-	-	-	-
General supplies	22,603	-	-	-	-
Computers - instructional	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total instruction	64,321	-	-	-	32,634
Support services:					
Salaries	-	-	-	-	-
Salaries of supervisors of instructions	-	-	-	-	-
Salaries of principals/assistant principals	-	-	-	-	-
Salaries of other professional staff	-	-	-	-	-
Salaries of secretarial and clerical assistants	3,509	-	-	-	-
Other salaries	-	-	-	-	-
Family/parent liaison salary	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Unused vacation payment to terminated/retired staff	-	-	-	-	-
Personal services - employee benefits	685	-	-	-	-
Social Security contribution	-	-	-	-	-
TPAF contribution	-	-	-	-	-
Unused sick payment to terminated/retired staff	-	-	-	-	-
Purchased professional and technical services	2,625	103,507	29,518	33,329	10,264
Purchased educational services- contracted pre-k	-	-	-	-	-
Other purchased services	2,177	-	-	-	54,400
Transportation - contracted services:					
(other than between home and school) - grants	-	-	-	-	-
Travel	-	-	-	-	-
Miscellaneous purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	315,908
Computers - non-instructional	-	-	-	-	-
Other objects	-	-	-	-	-
Indirect Costs	-	9,231	2,056	6,267	-
Total support services	8,996	112,738	31,574	39,596	380,572
Capital outlay:					
Instructional equipment	4,464	-	-	-	137,826
Non-instructional equipment	-	-	-	-	-
Total capital outlay	4,464	-	-	-	137,826
Charter Schools	-	-	-	-	-
Total expenditures	77,781	112,738	31,574	39,596	551,032
OTHER FINANCING SOURCES (USES)					
Transfer in - local contribution from general fund	-	-	-	-	-
Transfer out - contribution to school based budget	-	-	-	-	-
Total other financing Sources (uses)	-	-	-	-	-
Total Outflows	77,781	112,738	31,574	39,596	551,032
Excess (deficiency) of revenues over (under) expenditures and other financing (uses)	\$ -	\$ -	\$ -	\$ -	\$ -

Advanced Computer Science Competitive	WRAP Around Enhancement Services Grant	NJSBAIG Safety Grant	T-Mobile	BASF Foundation	Educational Testing Services	Total Carried Forward
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
39,103	548,020	-	-	-	-	1,322,063
-	-	82,285	203,234	1,343	200	364,843
<u>39,103</u>	<u>548,020</u>	<u>82,285</u>	<u>203,234</u>	<u>1,343</u>	<u>200</u>	<u>1,686,906</u>
-	-	-	-	-	-	8,340
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	32,634
-	-	-	-	-	-	-
-	-	-	203,234	-	-	236,612
-	-	-	-	-	-	-
-	-	-	-	-	-	-
28,103	-	-	-	1,343	-	52,049
-	-	-	-	-	-	-
-	-	-	-	-	-	-
10,000	-	-	-	-	200	10,200
<u>38,103</u>	<u>-</u>	<u>-</u>	<u>203,234</u>	<u>1,343</u>	<u>200</u>	<u>339,835</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	3,509
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	685
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,000	-	-	-	-	-	180,243
-	-	-	-	-	-	-
-	-	-	-	-	-	56,577
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	548,020	1,837	-	-	-	549,857
-	-	80,448	-	-	-	396,356
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	17,554
<u>1,000</u>	<u>548,020</u>	<u>82,285</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,204,781</u>
-	-	-	-	-	-	142,290
-	-	-	-	-	-	-
-	-	-	-	-	-	142,290
-	-	-	-	-	-	-
39,103	548,020	82,285	203,234	1,343	200	1,686,906
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>39,103</u>	<u>548,020</u>	<u>82,285</u>	<u>203,234</u>	<u>1,343</u>	<u>200</u>	<u>1,686,906</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, 2020

	Total Brought Forward (Ex. E-1d)	BAPS Charities, Inc.	Estate of Aughenbaugh	P.A.C.O. Donation	SPAN Donation
REVENUES					
Federal sources	\$ -	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-	-
Private sources	42,524	1,017	1,489	691	993
Total revenues	<u>42,524</u>	<u>1,017</u>	<u>1,489</u>	<u>691</u>	<u>993</u>
EXPENDITURES					
Current:					
Instruction:					
Salaries of teachers	8,340	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Unused vacation payment to terminated/retired staff	-	-	-	-	-
Purchased professional and technical services	-	-	-	-	-
Purchased professional - educational services	-	-	-	-	-
Other purchased services	18,629	-	-	691	993
Tuition to other LEA's within the state - regular	-	-	-	-	-
Tuition to CSSD & regional day schools	-	-	-	-	-
Supplies and materials	-	-	-	-	-
General supplies	6,699	877	1,489	-	-
Computers - instructional	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total instruction	<u>33,668</u>	<u>877</u>	<u>1,489</u>	<u>691</u>	<u>993</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	3,509	-	-	-	-
Other salaries	-	-	-	-	-
Family/parent liaison salary	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Unused vacation payment to terminated/retired staff	-	-	-	-	-
Personal services - employee benefits	685	-	-	-	-
Social Security contribution	-	-	-	-	-
TPAF contribution	-	-	-	-	-
Unused sick payment to terminated/retired staff	-	-	-	-	-
Purchased professional and technical services	2,625	-	-	-	-
Purchased educational services- contracted pre-k	-	-	-	-	-
Other purchased services	2,037	140	-	-	-
Transportation - contracted services:					
(other than between home and school) - grants	-	-	-	-	-
Travel	-	-	-	-	-
Miscellaneous purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Computers - non-instructional	-	-	-	-	-
Other objects	-	-	-	-	-
Indirect Costs	-	-	-	-	-
Total support services	<u>8,856</u>	<u>140</u>	<u>-</u>	<u>-</u>	<u>-</u>
Capital outlay:					
Instructional equipment	-	-	-	-	-
Non-instructional equipment	-	-	-	-	-
Total capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Charter Schools					
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>42,524</u>	<u>1,017</u>	<u>1,489</u>	<u>691</u>	<u>993</u>
OTHER FINANCING SOURCES (USES)					
Transfer in - local contribution from general fund	-	-	-	-	-
Transfer out - contribution to school based budget	-	-	-	-	-
Total other financing Sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Outflows	<u>42,524</u>	<u>1,017</u>	<u>1,489</u>	<u>691</u>	<u>993</u>
Excess (deficiency) of revenues over (under) expenditures and other financing (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

General Youth Foundation	The Beverly Community Impact Fund	S & P Global	Dairy Queen Donation	National Performing Art	PIX 11 Donation	Total Carried Forward
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
2,619	96	4,464	7,065	6,000	10,823	77,781
<u>2,619</u>	<u>96</u>	<u>4,464</u>	<u>7,065</u>	<u>6,000</u>	<u>10,823</u>	<u>77,781</u>
-	-	-	-	-	-	8,340
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	7,065	6,000	-	33,378
-	-	-	-	-	-	-
-	-	-	-	-	-	-
2,619	96	-	-	-	10,823	22,603
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>2,619</u>	<u>96</u>	<u>-</u>	<u>7,065</u>	<u>6,000</u>	<u>10,823</u>	<u>64,321</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	3,509
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	685
-	-	-	-	-	-	-
-	-	-	-	-	-	2,625
-	-	-	-	-	-	-
-	-	-	-	-	-	2,177
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,996</u>
-	-	4,464	-	-	-	4,464
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>4,464</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,464</u>
-	-	-	-	-	-	-
2,619	96	4,464	7,065	6,000	10,823	77,781
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>2,619</u>	<u>96</u>	<u>4,464</u>	<u>7,065</u>	<u>6,000</u>	<u>10,823</u>	<u>77,781</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, 2020

	FIRST	CABOT Farms	Local Project	Comcast PVT	Center for Prevention and Counseling
REVENUES					
Federal sources	\$ -	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-	-
Private sources	17,195	1,012	129	8,405	4,000
Total revenues	<u>17,195</u>	<u>1,012</u>	<u>129</u>	<u>8,405</u>	<u>4,000</u>
EXPENDITURES					
Current:					
Instruction:					
Salaries of teachers	-	-	115	4,510	3,715
Other salaries for instruction	-	-	-	-	-
Unused vacation payment to terminated/retired staff	-	-	-	-	-
Purchased professional and technical services	-	-	-	-	-
Purchased professional - educational services	-	-	-	-	-
Other purchased services	14,570	-	-	-	-
Tuition to other LEA's within the state - regular	-	-	-	-	-
Tuition to CSSD & regional day schools	-	-	-	-	-
Supplies and materials	-	-	-	-	-
General supplies	-	-	-	-	-
Computers - instructional	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total instruction	<u>14,570</u>	<u>-</u>	<u>115</u>	<u>4,510</u>	<u>3,715</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	-	-	-	3,509	-
Other salaries	-	-	-	-	-
Family/parent liaison salary	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Unused vacation payment to terminated/retired staff	-	-	-	-	-
Personal services - employee benefits	-	-	14	386	285
Social Security contribution	-	-	-	-	-
TPAF contribution	-	-	-	-	-
Unused sick payment to terminated/retired staff	-	-	-	-	-
Purchased professional and technical services	2,625	-	-	-	-
Purchased educational services- contracted pre-k	-	-	-	-	-
Other purchased services	-	1,012	-	-	-
Transportation - contracted services: (other than between home and school) - grants	-	-	-	-	-
Travel	-	-	-	-	-
Miscellaneous purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Computers - non-instructional	-	-	-	-	-
Other objects	-	-	-	-	-
Indirect Costs	-	-	-	-	-
Total support services	<u>2,625</u>	<u>1,012</u>	<u>14</u>	<u>3,895</u>	<u>285</u>
Capital outlay:					
Instructional equipment	-	-	-	-	-
Non-instructional equipment	-	-	-	-	-
Total capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Charter Schools					
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>17,195</u>	<u>1,012</u>	<u>129</u>	<u>8,405</u>	<u>4,000</u>
OTHER FINANCING SOURCES (USES)					
Transfer in - local contribution from general fund	-	-	-	-	-
Transfer out - contribution to school based budget	-	-	-	-	-
Total other financing Sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Outflows	<u>17,195</u>	<u>1,012</u>	<u>129</u>	<u>8,405</u>	<u>4,000</u>
Excess (deficiency) of revenues over (under) expenditures and other financing (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Rotary Club of Jersey City VPA	Donation to P.S. No. 5 by Loewes	Stomp Out Bullying and Choices	Wells Fargo AF JROTC DHS	The Petcher Foundation	Total Carried Forward
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
266	5,874	3,618	1,000	1,025	42,524
<u>266</u>	<u>5,874</u>	<u>3,618</u>	<u>1,000</u>	<u>1,025</u>	<u>42,524</u>
-	-	-	-	-	8,340
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	3,618	441	-	18,629
-	-	-	-	-	-
-	-	-	-	-	-
266	5,874	-	559	-	6,699
-	-	-	-	-	-
-	-	-	-	-	-
<u>266</u>	<u>5,874</u>	<u>3,618</u>	<u>1,000</u>	<u>-</u>	<u>33,668</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	3,509
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	685
-	-	-	-	-	-
-	-	-	-	-	2,625
-	-	-	-	-	-
-	-	-	-	1,025	2,037
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	1,025	8,856
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
266	5,874	3,618	1,000	1,025	42,524
-	-	-	-	-	-
-	-	-	-	-	-
<u>266</u>	<u>5,874</u>	<u>3,618</u>	<u>1,000</u>	<u>1,025</u>	<u>42,524</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, 2020

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
EXPENDITURES:					
Instruction:					
Salaries of teachers	\$ 15,750,823	\$ (409,944)	\$ 15,340,879	\$ 15,203,251	\$ 137,628
Other salaries for instruction	7,616,585	-	7,616,585	6,668,157	948,428
Unused vacation payment to terminated/retired staff	112,500	-	112,500	31,910	80,590
Other purchased services	130,500	-	130,500	97,393	33,107
Tuition to other LEA's within the state - regular	1,229,310	-	1,229,310	1,210,212	19,098
Supplies and materials	200,000	(139,200)	60,800	4,794	56,006
General supplies	-	139,200	139,200	118,666	20,534
Miscellaneous expenditures	-	1,375	1,375	-	1,375
Total instruction	<u>25,039,718</u>	<u>(408,569)</u>	<u>24,631,149</u>	<u>23,334,383</u>	<u>1,296,766</u>
Support services:					
Salaries of supervisors of instructions	-	418,531	418,531	417,200	1,331
Salaries of principals/assistant principals	460,917	-	460,917	296,700	164,217
Salaries of other professional staff	3,589,505	(96,653)	3,492,852	3,216,988	275,864
Salaries of secretarial and clerical assistants	259,752	121,681	381,433	370,289	11,144
Other salaries	767,897	129,628	897,525	779,247	118,278
Family/parent liaison salary	113,902	420	114,322	110,880	3,442
Other salaries for instruction	1,453,926	193,790	1,647,716	1,275,590	372,126
Unused vacation payment to terminated/retired staff	56,250	-	56,250	27,581	28,669
Personal services - employee benefits	10,073,604	526,584	10,600,188	10,599,828	360
Unused sick payment to terminated/retired staff	-	145,117	145,117	145,118	(1)
Purchased educational services- contracted pre-k	26,732,818	2,623,320	29,356,138	28,344,394	1,011,744
Purchased educational services- Head Start	2,623,320	(2,623,320)	-	-	-
Other purchased professional - education services	50,000	(1,510)	48,490	-	48,490
Purchased professional services	60,000	(10,250)	49,750	-	49,750
Cleaning, repair and maintenance services	2,000	-	2,000	-	2,000
Transportation - contracted services:					
(between home and school) - vendors	785,192	-	785,192	-	785,192
(other than between home and school) - grants	100,000	-	100,000	8,755	91,245
Travel	8,000	-	8,000	1,333	6,667
Supplies and materials	100,000	-	100,000	31,103	68,897
Other objects	10,000	(1,375)	8,625	-	8,625
Total support services	<u>47,247,083</u>	<u>1,425,963</u>	<u>48,673,046</u>	<u>45,625,006</u>	<u>3,048,040</u>
Capital outlay:					
Instructional equipment	30,000	-	30,000	-	30,000
Non-instructional equipment	10,000	-	10,000	1,797	8,203
Total capital outlay	<u>40,000</u>	<u>-</u>	<u>40,000</u>	<u>1,797</u>	<u>38,203</u>
Total expenditures	<u>\$ 72,326,801</u>	<u>\$ 1,017,394</u>	<u>\$ 73,344,195</u>	<u>\$ 68,961,186</u>	<u>\$ 4,383,009</u>

Total revised 2019-20 Preschool Education Aid	\$ 69,323,643
Add: 2018-19 Actual Carryover - Preschool Education Aid	6,815,570
Add: Budgeted Transfer from the General Fund 2019-20	1,633,240
Total Preschool Education Aid funds available for 2019-20 Budget	77,772,453
Less: 2019-20 budgeted Preschool Education Aid (Including prior year budgeted carryover)	(72,326,801)
Less: Additional 2009-2010 balance transferred	(1,017,394)
Available & unbudgeted funds as of June 30, 2020	4,428,258
Add: June 30, 2020 unexpended Preschool Education Aid	4,383,009
2019-20 actual carryover - Preschool Education Aid	<u>\$ 8,811,267</u>

Preschool Education Aid carryover
Budgeted for Preschool Programs 2020-21 \$ 4,428,258

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, 2020

Project Title/Issue	Approval Date	Ref.	Revised Budgetary Appropriations	GAAP Expenditures to Date			Unexpended Balance June 30, 2020
				Prior Years	Current Year	Balance June 30, 2020	
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	
			6,603,583	6,571,382	-	32,201	
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	-	-	
			2,744,672	2,591,241	-	153,431	
SDA Administered Projects:							
New Construction Frank R. Conwell Public School Number 3 - School Facility Project	1999	F-2f	43,721,317	43,578,428	44,983	97,906	
New Construction Frank R. Conwell Middle School Number 4 - School Facility Project	1999	F-2g	52,658,231	52,508,700	60,806	88,725	
New Construction Heights Middle School Number 3 - School Facility Project	1999	F-2h	62,229,954	62,210,955	3,558	15,441	
New Construction of Public School Number 20 - School Facility Project	2001	F-2i	47,063,977	46,554,049	441,204	68,724	
New Construction of Public School Number 3 - School Facility Project	2001	F-2j	50,238,929	49,984,773	32,294	221,862	
New Construction of Early Childhood Center Number 13 - School Facility Project	2001	F-2k	5,976,046	5,895,980	24,716	55,350	
			261,888,454	260,732,885	607,561	548,008	
			\$ 271,236,709	\$ 269,895,508	\$ 607,561	733,640	
Reconciliation to Government Fund (GAAP)							
Unexpended Grant balances not recognized as revenue on GAAP Basis						(701,439)	
Fund Balance per Governmental Funds (GAAP)						\$ 32,201	

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, 2020

Revenues and other financing sources	
State sources - SDA Grant	\$ 607,561
Total revenues	<u>607,561</u>
 Expenditures and other financing uses	
Construction services	<u>607,561</u>
Total expenditures	<u>607,561</u>
 Excess of revenues over expenditures	
Fund Balance, July 1	-
Fund Balance, June 30	<u>32,201</u>
	<u>\$ 32,201</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, 2020

	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, 2020

	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, 2020

	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, 2020

	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, 2020

	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>19,872</u>	<u>-</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>19,872</u>	<u>-</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, 2020

	Prior Years	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State sources - SDA Grant	\$ 43,676,334	\$ 44,983	\$ 43,721,317	\$ 43,721,317
Total revenues	<u>43,676,334</u>	<u>44,983</u>	<u>43,721,317</u>	<u>43,721,317</u>
Expenditures and other financing uses				
Construction services	43,097,728	44,983	43,142,711	43,240,617
Acquisition of land	480,700	-	480,700	480,700
Total expenditures	<u>43,578,428</u>	<u>44,983</u>	<u>43,623,411</u>	<u>43,721,317</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	10,989,892
Revised authorized cost	\$ 43,721,317
Percentage increase over original authorized cost	33.58%
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, 2020

	Prior Years	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State sources - SDA Grant	\$ 52,597,425	\$ 60,806	\$ 52,658,231	\$ 52,658,231
Total revenues	<u>52,597,425</u>	<u>60,806</u>	<u>52,658,231</u>	<u>52,658,231</u>
Expenditures and other financing uses				
Construction services	52,508,700	60,806	52,569,506	52,658,231
Total expenditures	<u>52,508,700</u>	<u>60,806</u>	<u>52,569,506</u>	<u>52,658,231</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	7,429,492
Revised authorized cost	\$ 52,658,231
Percentage increase over original authorized cost	16.43%
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, 2020

	Prior Years	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State sources - SDA Grant	\$ 62,226,396	\$ 3,558	\$ 62,229,954	\$ 62,229,954
Total revenues	<u>62,226,396</u>	<u>3,558</u>	<u>62,229,954</u>	<u>62,229,954</u>
Expenditures and other financing uses				
Construction services	57,897,992	3,558	57,901,550	57,916,991
Acquisition of land	4,312,963	-	4,312,963	4,312,963
Total expenditures	<u>62,210,955</u>	<u>3,558</u>	<u>62,214,513</u>	<u>62,229,954</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	14,924,352
Revised authorized cost	\$ 62,229,954
Percentage increase over original authorized cost	31.55%
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, 2020

	Prior Years	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State sources - SDA Grant	\$ 46,819,043	\$ 244,934	\$ 47,063,977	\$ 47,063,977
Total revenues	<u>46,819,043</u>	<u>244,934</u>	<u>47,063,977</u>	<u>47,063,977</u>
Expenditures and other financing uses				
Construction services	43,220,606	441,204	43,661,810	43,730,534
Acquisition of land	3,333,443	-	3,333,443	3,333,443
Total expenditures	<u>46,554,049</u>	<u>441,204</u>	<u>46,995,253</u>	<u>47,063,977</u>
Excess of revenues over expenditures	<u>\$ 264,994</u>	<u>\$ (196,270)</u>	<u>\$ 68,724</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	4,498,495
Revised authorized cost	\$ 47,063,977
Percentage increase over original authorized cost	10.57%
Percentage completion	99.85%
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, 2020

	Prior Years	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State sources - SDA Grant	\$ 50,493,540	\$ (254,611)	\$ 50,238,929	\$ 50,238,929
Total revenues	<u>50,493,540</u>	<u>(254,611)</u>	<u>50,238,929</u>	<u>50,238,929</u>
Expenditures and other financing uses				
Construction services	42,984,553	32,294	43,016,847	43,238,709
Acquisition of land	7,000,220	-	7,000,220	7,000,220
Total expenditures	<u>49,984,773</u>	<u>32,294</u>	<u>50,017,067</u>	<u>50,238,929</u>
Excess of revenues over expenditures	<u>\$ 508,767</u>	<u>\$ (286,905)</u>	<u>\$ 221,862</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	(1,531,871)
Revised authorized cost	\$ 50,238,929
Percentage increase over original authorized cost	-2.96%
Percentage completion	99.56%
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, 2020

	Prior Years	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State sources - SDA Grant	\$ 5,900,921	\$ 75,125	\$ 5,976,046	\$ 5,976,046
Total revenues	<u>5,900,921</u>	<u>75,125</u>	<u>5,976,046</u>	<u>5,976,046</u>
Expenditures and other financing uses				
Construction services	4,144,795	24,716	4,169,511	4,224,861
Acquisition of land	1,751,185	-	1,751,185	1,751,185
Total expenditures	<u>5,895,980</u>	<u>24,716</u>	<u>5,920,696</u>	<u>5,976,046</u>
Excess of revenues over expenditures	<u>\$ 4,941</u>	<u>\$ 50,409</u>	<u>\$ 55,350</u>	<u>\$ -</u>

Additional project information:

Project number	2390-x13-01-0593
Grant date/letter of notification	2001
Original authorized cost	\$ 7,661,498
Additional authorized cost	(1,685,452)
Revised authorized cost	\$ 5,976,046
Percentage increase over original authorized cost	-22.00%
Percentage completion	99.07%
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, 2020

	Enterprise Funds - Major		Enterprise Funds - Nonmajor				Total Enterprise Funds
	Food Service	CASPER	Morning Star	Child Study Team	Project Search	Enterprise Funds -Nonmajor	
ASSETS							
Current assets:							
Cash and cash equivalents	\$ 2,559,849	\$ 4,299,786	\$ 94,820	\$ 27,822	\$ -	\$ 122,642	\$ 6,982,277
Interfund receivable	-	-	115,800	-	-	115,800	115,800
Intergovernmental receivable:							
State	2,215	-	-	-	-	-	2,215
Federal	1,179,616	-	-	-	-	-	1,179,616
Accounts receivable	239	588,147	3,197	-	45,000	48,197	636,583
Inventories	280,025	-	-	-	-	-	280,025
Total current assets	4,021,944	4,887,933	213,817	27,822	45,000	286,639	9,196,516
Capital assets:							
Machinery and equipment	2,666,474	-	-	-	-	-	2,666,474
Less: accumulated depreciation	(1,540,617)	-	-	-	-	-	(1,540,617)
Total capital assets	1,125,857	-	-	-	-	-	1,125,857
Total assets	5,147,801	4,887,933	213,817	27,822	45,000	286,639	10,322,373
LIABILITIES							
Current liabilities:							
Interfund payable	\$ 3,676,590	\$ 1,676,299	\$ -	\$ -	\$ 20,333	\$ 20,333	\$ 5,373,222
Accounts payable	5,241	-	-	-	-	-	5,241
Accrued salaries and wages	43,995	2,148	393	-	-	393	46,536
Unearned revenue	36,761	-	-	-	-	-	36,761
Compensated absences	15,798	-	-	-	-	-	15,798
Total current liabilities	3,778,385	1,678,447	393	-	20,333	20,726	5,477,558
Noncurrent liabilities:							
Compensated absences	142,184	-	-	-	-	-	142,184
Total noncurrent liabilities	142,184	-	-	-	-	-	142,184
Total liabilities	3,920,569	1,678,447	393	-	20,333	20,726	5,619,742
NET POSITION							
Investment in capital assets	1,125,857	-	-	-	-	-	1,125,857
Unrestricted	101,375	3,209,486	213,424	27,822	24,667	265,913	3,576,774
Total net position	\$ 1,227,232	\$ 3,209,486	\$ 213,424	\$ 27,822	\$ 24,667	\$ 265,913	\$ 4,702,631

JERSEY CITY PUBLIC SCHOOLS
Enterprise Fund
Statement of Revenues, Expenses and Changes in Net Position
for the Fiscal Year Ended June 30, 2020

	Enterprise Funds - Major		Enterprise Funds - Nonmajor				Total Enterprise Funds
	Food Service	CASPER	Morning Star	Child Study Team	Project Search	Enterprise Funds - Nonmajor	
OPERATING REVENUES							
Charges for services:							
Sales - reimbursable programs	\$ 292,003	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 292,003
Sales - non-reimbursable programs	235,644	-	-	-	-	-	235,644
Tuition fees	-	3,938,070	186,966	-	156,790	343,756	4,281,826
Total operating revenues	527,647	3,938,070	186,966	-	156,790	343,756	4,809,473
OPERATING EXPENSES							
Cost of sales - reimbursable programs	5,954,944	-	-	-	-	-	5,954,944
Cost of sales - non-reimbursable programs	82,113	-	-	-	-	-	82,113
Salaries and wages	4,124,156	2,433,328	150,085	-	132,123	282,208	6,839,692
Employee benefits	1,394,376	43,223	-	-	-	-	1,437,599
Professional and technical services	139,276	210	-	-	-	-	139,486
Other services	17,452	1,033	-	-	-	-	18,485
Supplies and materials	38,987	108,019	-	-	-	-	147,006
Depreciation expense	98,963	-	-	-	-	-	98,963
Total operating expenses	11,850,267	2,585,813	150,085	-	132,123	282,208	14,718,288
Operating (loss) income	(11,322,620)	1,352,257	36,881	-	24,667	61,548	(9,908,815)

NONOPERATING REVENUES

State sources:	\$ 80,973	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 80,973
State school lunch program							
Federal sources:							
School breakfast program	3,165,468	-	-	-	-	-	3,165,468
National school lunch program	4,557,248	-	-	-	-	-	4,557,248
National school snack program	133,012	-	-	-	-	-	133,012
Healthy Hunger-Free Kids Act	104,154	-	-	-	-	-	104,154
Summer food service program for children	1,645,369	-	-	-	-	-	1,645,369
Commodity supplemental food program	708,740	-	-	-	-	-	708,740
National school lunch program - equipment assistance grant	235,232	-	-	-	-	-	235,232
Fruits and vegetables	55,295	-	-	-	-	-	55,295
Private sources - donations	30,487	-	-	-	-	-	30,487
Total nonoperating revenues	10,715,978	-	-	-	-	-	10,715,978
Change in net position	(606,642)	1,352,257	36,881	-	24,667	61,548	807,163
Net position, July 1	1,833,874	1,857,229	176,543	27,822	-	204,365	3,895,468
Net position, June 30	\$ 1,227,232	\$ 3,209,486	\$ 213,424	\$ 27,822	\$ 24,667	\$ 265,913	\$ 4,702,631

JERSEY CITY PUBLIC SCHOOLS
Enterprise Fund
Statement of Cash Flows
for the Fiscal Year Ended June 30, 2020

	Enterprise Funds - Major		Enterprise Funds - Nonmajor				Total Enterprise Funds
	Food Service	CASPER	Morning Star	Child Study Team	Project Search	Enterprise Funds - Nonmajor	
Cash flows from operating activities:							
Receipts from customers	\$ 634,539	\$ 3,443,981	\$ 251,100	\$ -	\$ 111,790	\$ 362,890	\$ 4,441,410
Payments to employees for salaries and benefits	(5,485,919)	(2,674,878)	(169,203)	-	(132,123)	(301,326)	(8,462,123)
Payments to suppliers for goods and services	(5,591,141)	(109,262)	-	-	-	-	(5,700,403)
Net cash (used) provided by operating activities	(10,442,521)	659,841	81,897	-	(20,333)	61,564	(9,721,116)
Cash flows from non-capital financing activities:							
Cash received from state sources	101,156	-	-	-	-	-	101,156
Cash received from federal sources	10,927,028	-	-	-	-	-	10,927,028
Cash received from private sources	30,487	-	-	-	-	-	30,487
Cash received from other funds	238,710	122,307	-	-	20,333	20,333	381,350
Cash paid to other funds	-	(124,384)	-	-	-	(124,384)	(124,384)
Net cash provided (used) by non-capital financing activities	11,297,381	122,307	(124,384)	-	20,333	(104,051)	11,315,637
Cash flows from capital and related financing activities:							
Acquisition of capital assets	(336,538)	-	-	-	-	-	(336,538)
Net cash (used) by capital and related financing activities	(336,538)	-	-	-	-	-	(336,538)
Net increase (decrease) in cash and cash equivalents	518,322	782,148	(42,487)	-	-	(42,487)	1,257,983
Cash and cash equivalents, July 1	2,041,527	3,517,638	137,307	27,822	-	165,129	5,724,294
Cash and cash equivalents, June 30	\$ 2,559,849	\$ 4,299,786	\$ 94,820	\$ 27,822	\$ -	\$ 122,642	\$ 6,982,277

JERSEY CITY PUBLIC SCHOOLS
Enterprise Fund
Statement of Cash Flows
for the Fiscal Year Ended June 30, 2020

	Enterprise Funds - Major		Enterprise Funds - Nonmajor			Total
	Food Service	CASPER	Morning Star	Child Study Team	Project Search	Enterprise Funds - Nonmajor
	\$ (11,322,620)	\$ 1,352,257	\$ 36,881	\$ -	\$ 24,667	\$ 61,548
	98,963	-	-	-	-	-
	708,740	-	-	-	-	-
	-	-	64,928	-	-	64,928
	106,185	(494,089)	(794)	-	(45,000)	(45,794)
	(67,109)	-	-	-	-	-
	29,515	(198,327)	(19,118)	-	-	(19,118)
	707	-	-	-	-	-
	3,098	-	-	-	-	-
	880,099	(692,416)	45,016	-	(45,000)	16
	\$ (10,442,521)	\$ 659,841	\$ 81,897	\$ -	\$ (20,333)	\$ 61,564

Reconciliation of operating income (loss) income to net cash (used) by operating activities:
 Operating (loss) income

Adjustment to reconcile operating (loss) income to net cash (used) provided by operating activities:

- Depreciation
- Food distribution program
- Decrease in interfund receivable
- (Increase) decrease in accounts receivable
- (Increase) in inventories
- Increase (decrease) in accrued salaries
- Increase in unearned revenue
- Increase in compensated absences
- Total adjustments

Net cash (used) provided by operating activities

Noncash capital financing activities:

- Food distribution program

	\$ 694,628	\$ -	\$ -	\$ -	\$ -	\$ 694,628
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JERSEY CITY PUBLIC SCHOOLS
Internal Service Fund
Statement of Net Position
June 30, 2020

	Self- Insurance	Regional Day School	Total
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 10,285,154	\$ 41,315	\$ 10,326,469
Intergovernmental receivable:			
Local	-	2,291,180	2,291,180
Total current assets	10,285,154	2,332,495	12,617,649
Capital assets:			
Machinery and equipment	-	215,438	215,438
Less: accumulated depreciation	-	(195,415)	(195,415)
Total capital assets	-	20,023	20,023
Total assets	10,285,154	2,352,518	12,637,672
LIABILITIES			
Current liabilities:			
Interfund payable	-	2,134,409	2,134,409
Accrued salaries and wages	-	7,272	7,272
Accrued liability for insurance claims	10,285,154	-	10,285,154
Total current liabilities	10,285,154	2,141,681	12,426,835
Total liabilities	10,285,154	2,141,681	12,426,835
NET POSITION			
Investment in capital assets	-	20,023	20,023
Unrestricted	-	190,814	190,814
Total net position	\$ -	\$ 210,837	\$ 210,837

JERSEY CITY PUBLIC SCHOOLS
Internal Service Fund
Statement of Revenues, Expenses and Changes in Net Position
for the Fiscal Year Ended June 30, 2020

	Self- Insurance	Regional Day School	Total
OPERATING REVENUES			
Charges for services:			
Insurance proceeds	\$ 1,007,119	\$ -	\$ 1,007,119
Tuition fees	-	4,807,169	4,807,169
Total operating revenues	<u>1,007,119</u>	<u>4,807,169</u>	<u>5,814,288</u>
OPERATING EXPENSES			
Insurance claims	1,007,119	-	1,007,119
Salaries and wages	-	3,594,060	3,594,060
Employee benefits	-	1,202,396	1,202,396
Rentals	-	37,850	37,850
Supplies and materials	-	40,055	40,055
Professional and technical services	-	11,525	11,525
Other services	-	12,771	12,771
Depreciation expense	-	14,089	14,089
Total operating expenses	<u>1,007,119</u>	<u>4,912,746</u>	<u>5,919,865</u>
Operating (loss)	<u>-</u>	<u>(105,577)</u>	<u>(105,577)</u>
Change in net position	-	(105,577)	(105,577)
Total net position, July 1	-	316,414	316,414
Total net position, June 30	<u>\$ -</u>	<u>\$ 210,837</u>	<u>\$ 210,837</u>

JERSEY CITY PUBLIC SCHOOLS
Internal Service Fund
Statement of Cash Flows
for the Fiscal Year Ended June 30, 2020

	<u>Self- Insurance</u>	<u>Regional Day School</u>	<u>Total</u>
Cash flows from operating activities:			
Receipts from customers	\$ -	\$ 4,554,810	\$ 4,554,810
Other receipts	1,007,119	-	1,007,119
Payments to employees for salaries and benefits	-	(4,796,456)	(4,796,456)
Payments to suppliers for goods and services	-	(102,201)	(102,201)
Payments to insurance provider	<u>(2,014,238)</u>	<u>-</u>	<u>(2,014,238)</u>
Net cash (used) provided by operating activities	<u>(1,007,119)</u>	<u>(343,847)</u>	<u>(1,350,966)</u>
Net (decrease) increase in cash and cash equivalents	(1,007,119)	(343,847)	(1,350,966)
Cash and cash equivalents, July 1	11,292,273	385,162	11,677,435
Cash and cash equivalents, June 30	<u>\$ 10,285,154</u>	<u>\$ 41,315</u>	<u>\$ 10,326,469</u>
Reconciliation of operating loss to net cash used by operating activities:			
Operating loss	<u>\$ -</u>	<u>\$ (105,577)</u>	<u>(105,577)</u>
Adjustment to reconcile operating loss to net cash used by operating activities:			
Depreciation	-	14,089	14,089
(Increase) in local intergovernmental receivable	-	(232,211)	(232,211)
Increase in interfund payable	-	(20,148)	(20,148)
(Decrease) in accrued liability for insurance claims	<u>(1,007,119)</u>	<u>-</u>	<u>(1,007,119)</u>
Total adjustments	<u>(1,007,119)</u>	<u>(238,270)</u>	<u>(1,245,389)</u>
Net cash (used) provided by operating activities	<u>\$ (1,007,119)</u>	<u>\$ (343,847)</u>	<u>\$ (1,350,966)</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 a trust fund where both the principal and interest earned may be spent for scholarships to students.

Unemployment Compensation Insurance Trust Fund - This is a 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, 2020

	Trust Funds		Total Trust Fund	Agency Funds		Total Agency Fund
	Private Purpose Scholarship	Unemployment Compensation Insurance		Student Activity	Payroll	
ASSETS						
Cash and cash equivalents	\$ 571,846	\$ 769,095	\$ 1,340,941	\$ 514,841	\$ 35,535,248	\$ 36,050,089
Accounts receivable	20	-	20	-	-	-
Interfund receivable	-	-	-	-	9,606,671	9,606,671
Total assets	<u>571,866</u>	<u>769,095</u>	<u>1,340,961</u>	<u>514,841</u>	<u>45,141,919</u>	<u>45,656,760</u>
LIABILITIES						
Liabilities:						
Accounts payable	-	714,588	714,588	-	-	-
Payroll deductions and withholdings payable	-	-	-	-	4,108,433	4,108,433
Summer escrow payroll payable	-	-	-	-	41,033,486	41,033,486
Due to student groups	-	-	-	514,841	-	514,841
Total liabilities	<u>-</u>	<u>714,588</u>	<u>714,588</u>	<u>514,841</u>	<u>\$ 45,141,919</u>	<u>\$ 45,656,760</u>
NET POSITION						
Held for scholarships	571,866	-	571,866			
Held for unemployment claims	-	\$ 54,507	54,507			
Total net position	<u>\$ 571,866</u>	<u>\$ 54,507</u>	<u>\$ 626,373</u>			

JERSEY CITY PUBLIC SCHOOLS
Trust Funds
Combining Statement of Changes in Fiduciary Net Position
for the Fiscal Year Ended June 30, 2020

	Trust Funds		
	Private Purpose Scholarship	Unemployment Compensation Insurance	Total Trust Fund
ADDITIONS			
Plan member contributions	\$ -	\$ 649,694	\$ 649,694
Fundraising donation	10,669	-	10,669
Total additions	<u>10,669</u>	<u>649,694</u>	<u>660,363</u>
DEDUCTIONS			
Scholarships awarded	8,200	-	8,200
Unemployment claims	-	1,593,788	1,593,788
Total deductions	<u>8,200</u>	<u>1,593,788</u>	<u>1,601,988</u>
Changes in net position	2,469	(944,094)	(941,625)
Net position, July 1	569,397	998,601	1,567,998
Net position, June 30	<u>\$ 571,866</u>	<u>\$ 54,507</u>	<u>\$ 626,373</u>

JERSEY CITY PUBLIC SCHOOLS
Student Activity Agency Fund
Statement of Cash Receipts and Cash Disbursements
for the Fiscal Year Ended June 30, 2020

	<u>Balance, June 30, 2019</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Balance, June 30, 2020</u>
ELEMENTARY SCHOOLS				
Public School				
Number 3	\$ 6,851	\$ 81,840	\$ 78,056	\$ 10,635
Number 5	6,329	27,533	14,235	19,627
Number 6	6,848	21,658	22,859	5,647
Number 8	2,282	8,523	7,836	2,969
Number 11	6,892	16,004	15,192	7,704
Number 12	1,668	1,452	2,271	849
Number 14	2,966	492	-	3,458
Number 15	2,487	9,495	11,982	-
Number 16	14,598	20,492	21,340	13,750
Number 17	1,938	25,915	24,151	3,702
Number 20	7,064	12,872	13,580	6,356
Number 22	3,110	11,457	4,784	9,783
Number 23	2,481	54	1,971	564
Number 24	18,115	11,503	21,549	8,069
Number 25	1,078	7,927	5,120	3,885
Number 26	2,010	10,033	8,500	3,543
Number 27	1,390	39,295	40,476	209
Number 28	23,326	27,564	28,419	22,471
Number 29	2,132	1,520	2,907	745
Number 30	10,279	4,400	4,230	10,449
Number 31	-	845	845	-
Number 33	322	7,722	5,030	3,014
Number 34	565	6,440	6,964	41
Number 37	22,711	31,919	25,531	29,099
Number 38	3,886	43,879	34,021	13,744
Number 39	828	7,475	7,703	600
Number 41	1,833	8,740	4,242	6,331
Total elementary schools	<u>153,989</u>	<u>447,049</u>	<u>413,794</u>	<u>187,244</u>
MIDDLE SCHOOLS				
Academy	1,777	29,192	26,833	4,136
Number 4	2,245	19,588	17,523	4,310
Number 7	4,797	24,070	11,095	17,772
Number 40	769	7,427	5,708	2,488
Total middle schools	<u>9,588</u>	<u>80,277</u>	<u>61,159</u>	<u>28,706</u>
SENIOR HIGH SCHOOLS				
McNair Academic	93,267	56,692	96,199	53,760
William L. Dickinson	101,855	2,892	22,184	82,563
James J. Ferris	56,269	48,986	49,967	55,288
Lincoln	39,665	54,897	47,383	47,179
Liberty	8,743	11,023	7,369	12,397
Henry Synder	9,062	18,639	11,466	16,235
Innovation School	16,766	11,866	17,668	10,964
Infinity Institute	10,474	39,599	46,217	3,856
Total senior high school	<u>336,101</u>	<u>244,594</u>	<u>298,453</u>	<u>282,242</u>

JERSEY CITY PUBLIC SCHOOLS
Student Activity Agency Fund
Statement of Cash Receipts and Cash Disbursements
for the Fiscal Year Ended June 30, 2020

	<u>Balance, June 30, 2019</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Balance, June 30, 2020</u>
ATHLETIC				
Combined Athletic Account	\$ -	\$ 156,559	\$ 145,072	\$ 11,487
Total athletic	<u>-</u>	<u>156,559</u>	<u>145,072</u>	<u>11,487</u>
OTHER				
Early Child Care	3,744	529	3,607	666
Regional Day School	1,410	140	455	1,095
Bright Street Academy	330	3,621	550	3,401
Total other	<u>5,484</u>	<u>4,290</u>	<u>4,612</u>	<u>5,162</u>
Total all schools	<u>\$ 505,162</u>	<u>\$ 932,769</u>	<u>\$ 923,090</u>	<u>\$ 514,841</u>

JERSEY CITY PUBLIC SCHOOLS
Fiduciary Funds
Statement of Cash Receipts and Cash Disbursements
for the Fiscal Year Ended June 30, 2020

	<u>Balance, June 30, 2019</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Balance, June 30, 2020</u>
PAYROLL AGENCY FUND				
Payroll deductions and withholdings payable	\$ 3,266,397	\$ 271,452,556	\$ 270,610,520	\$ 4,108,433
Summer escrow payroll payable	<u>43,017,801</u>	<u>81,714,795</u>	<u>83,699,110</u>	<u>41,033,486</u>
Total payroll agency fund	<u>\$ 46,284,198</u>	<u>\$ 353,167,351</u>	<u>\$ 354,309,630</u>	<u>\$ 45,141,919</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>	263 - 268
<p>Revenue Capacity These schedules contain information to help the reader assess the District's most significant local revenue source, the property tax.</p>	269 - 272
<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>	273 - 276
<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>	277 - 278
<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>	279 - 286

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)

	2011 (as restated)	2012 (as restated)	2013 ⁽¹⁾	2014	2015 ⁽²⁾	2016	2017	2018	2019	2020
Governmental activities										
Invested in capital assets, net of related debt	\$ 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	\$ 245,686,905
Restricted	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	29,746,647
Unrestricted	(42,900,087)	(27,691,907)	(32,635,951)	(36,996,502)	(246,083,623)	(265,602,648)	(358,418,388)	(261,366,356)	(276,672,201)	(257,598,867)
Total governmental activities net position	\$ 368,964,366	\$ 310,183,392	\$ 314,281,621	\$ 296,333,852	\$ 126,166,323	\$ 142,572,485	\$ 137,516,743	\$ 2,283,392	\$ (7,874,357)	\$ 17,834,685
Business-type activities										
Invested in capital assets, net of related debt	\$ 447,590	\$ 1,628,298	\$ 1,485,341	\$ 1,352,723	\$ 1,152,229	\$ 1,103,826	\$ 1,004,757	\$ 887,216	\$ 888,282	\$ 1,125,857
Unrestricted	963,499	449,892	1,112,641	949,524	1,541,447	2,301,643	1,680,351	2,499,222	3,007,186	3,576,774
Total business-type activities net position	\$ 1,411,089	\$ 2,078,190	\$ 2,597,982	\$ 2,302,247	\$ 2,693,676	\$ 3,405,469	\$ 2,685,108	\$ 3,386,438	\$ 3,895,468	\$ 4,702,631
Government-wide										
Net investment in capital assets	\$ 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	\$ 246,812,762
Restricted	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	29,746,647
Unrestricted	(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)	(254,022,093)
Total government-wide net position	\$ 370,375,455	\$ 312,261,582	\$ 316,881,603	\$ 298,636,099	\$ 128,859,999	\$ 143,977,954	\$ 140,201,851	\$ 5,669,830	\$ (3,978,889)	\$ 22,537,316

Source:
District Records

Notes:
(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)

	2011 (as restated)	2012 (as restated)	2013 ⁽¹⁾	2014	2015 ⁽²⁾	2016	2017	2018 ⁽³⁾	2019	2020
Expenses										
Governmental activities										
Instruction										
Regular	\$ 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	\$ 245,031,366
Special education	63,805,964	70,142,802	72,715,201	77,514,402	84,862,892	92,651,923	106,884,539	110,641,883	108,039,632	119,171,097
Other special instruction	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	13,003,900
Other instruction	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	4,430,932
Support Services:										
Tuition	20,097,146	19,923,616	20,478,268	20,681,306	20,477,667	21,232,847	20,062,951	19,842,762	19,842,762	20,327,547
Student & instruction related services	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	137,562,310
General administration	12,256,242	10,605,906	10,774,563	10,385,472	12,429,322	13,600,586	35,220,966	35,686,684	32,823,090	18,608,247
School administrative services	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	14,782,287
Central services	9,612,265	9,948,275	9,498,399	10,657,883	10,527,987	11,629,034	10,595,869	11,652,842	10,239,673	10,913,257
Administrative information technology	3,008,070	4,305,697	3,721,926	3,683,498	3,798,923	4,530,510	4,365,335	4,893,813	4,718,616	5,455,417
Plant operations and maintenance	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	53,582,369
Pupil transportation	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	36,189,550
Unallocated benefits	-	-	388,590	-	-	-	-	-	-	-
Special schools	858,344	600,601	-	1,073,046	1,262,373	1,297,251	2,571,530	2,806,996	2,555,520	3,032,260
Charter schools	32,616,692	37,638,057	45,805,085	47,635,768	53,200,925	56,632,298	56,690,190	58,737,756	61,029,380	73,198,449
Interest on long-term debt	151,711	125,044	85,158	44,483	19,524	2,176	-	58,737,756	-	-
Total governmental activities expenses	\$ 641,529,361	\$ 667,113,228	\$ 685,729,610	\$ 707,412,798	\$ 747,122,730	\$ 789,072,930	\$ 847,475,738	\$ 869,242,771	\$ 825,623,737	\$ 755,288,988
Business-type activity:										
Food service	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	11,850,267
CASPER program	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	2,585,813
SES	-	815,280	1,326,610	45,501	-	-	-	-	-	-
Other nonmajor	1,421,703	145,276	313,444	262,222	175,920	212,990	239,757	193,259	208,835	282,208
Total business-type activities expense	\$ 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	\$ 14,718,288
Total government-wide expenses	\$ 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	\$ 770,007,276
Program Revenues										
Governmental activities:										
Charges for services	\$ 8,589	\$ 580,629	\$ 145,612	\$ 99,873,788	\$ 680,227	\$ 94,245,794	\$ 94,636,292	\$ 92,663,739	\$ 89,889,363	\$ 88,363,605
Operating grants and contributions	105,360,804	103,171,425	98,697,649	7,529,702	26,673,246	29,613,734	20,848,247	2,492,003	800,599	961,379
Capital grants and contributions	715,601	3,353,592	3,822,494	-	123,631,082	123,859,528	115,484,539	95,155,742	90,689,962	89,324,984
Total governmental activities program revenues	\$ 106,084,994	\$ 107,105,646	\$ 102,665,755	\$ 107,403,490	\$ 123,631,082	\$ 123,859,528	\$ 115,484,539	\$ 95,155,742	\$ 90,689,962	\$ 89,324,984
Business-type activities:										
Charges for services										
Food service	1,567,872	1,599,971	1,693,289	1,699,831	922,936	1,031,882	931,872	901,806	846,106	527,647
CASPER program	3,049,045	2,784,332	2,837,091	3,011,533	3,340,172	3,494,387	3,483,359	3,647,624	3,814,560	3,938,070
SES	-	903,182	1,261,621	-	-	-	-	-	-	-
Other nonmajor	1,093,095	58,172	340,749	207,385	101,524	237,478	268,047	273,239	274,678	343,756
Operating grants and contributions	9,524,377	9,433,533	10,349,704	12,293,276	13,653,299	13,912,548	13,383,258	13,139,140	12,618,621	10,715,978
Total business-type activities program revenues	\$ 15,234,389	\$ 14,791,900	\$ 16,482,454	\$ 17,212,025	\$ 18,017,931	\$ 18,616,295	\$ 18,066,536	\$ 17,961,809	\$ 17,553,965	\$ 15,525,451
Total government-wide program revenues	\$ 121,319,383	\$ 121,897,546	\$ 119,148,209	\$ 124,615,515	\$ 141,649,013	\$ 142,585,823	\$ 133,551,075	\$ 113,117,581	\$ 108,243,927	\$ 104,850,435
Net (Expense)/Revenue										
Governmental activities	\$ (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)	\$ (665,964,004)
Business-type activities	(686,066)	(503,988)	514,956	(297,131)	269,958	681,857	(720,361)	726,416	509,030	807,163
Total government-wide net expense	\$ (536,130,433)	\$ (560,511,570)	\$ (582,548,899)	\$ (600,306,439)	\$ (623,221,690)	\$ (664,531,545)	\$ (732,711,560)	\$ (773,360,613)	\$ (734,424,745)	\$ (665,156,841)

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

	2011 (as restated)	2012 (as restated)	2013 ⁽¹⁾	2014	2015 ⁽²⁾	2016	2017	2018 ⁽³⁾	2019	2020
General Revenues and Other Changes in Net Position										
Governmental activities:										
Property taxes levied for general purposes, net	\$ 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	\$ 136,504,704
Unrestricted grants and contributions	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	522,063,652
Investment earnings	186,157	217,660	189,687	55,660	117,392	223,235	136,648	280,941	920,694	737,000
Miscellaneous income	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	1,674,457
Transfers	-	-	-	-	(231,416)	(29,936)	-	-	-	-
Special items	-	-	-	-	4,681,206	-	-	(106,682,149)	-	-
Total governmental activities	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	660,980,413
Business-type activities										
Investment earnings	6,826	6,309	4,836	1,396	490	-	-	-	-	-
Loss on disposal of capital assets	-	-	-	-	(110,435)	-	-	(25,086)	-	-
Transfers	-	-	-	-	231,416	29,936	-	-	-	-
Total business-type activities	6,826	6,309	4,836	1,396	121,471	29,936	-	(25,086)	-	-
Total government-wide	\$ 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	\$ 660,980,413
Change in Net Position										
Governmental activities	\$ 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)	\$ (4,983,591)
Business-type activities	(679,240)	(497,679)	519,792	(295,735)	391,429	711,793	(720,361)	701,330	509,030	807,163
Total government-wide	\$ 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)	\$ (4,176,428)

Source:
District Records

Notes:

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

	2011 (as restated)	2012	2013	2014	2015	2016	2017	2018	2019	2020
General Fund	\$ 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	\$ 29,714,446
Restricted	24,563,512	13,286,197	4,200,097	1,743,946	705,493	-	33,506,903	36,890,427	21,157,310	34,864,786
Assigned	(28,071,154)	-	-	-	-	(14,686,077)	(29,400,725)	(28,804,794)	(27,990,687)	(25,264,487)
Unassigned	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	39,314,745
Total general fund	\$ 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	\$ 39,314,745
All Other Governmental Funds										
Restricted	\$ 695,946	\$ 695,946	\$ 541,833	\$ 36,380	\$ 1,318,092	\$ 800,340	\$ 104,626	\$ 32,201	\$ 32,201	\$ 32,201
Unassigned	(5,145,114)	(6,029,277)	(6,127,054)	(6,320,368)	(6,480,848)	(6,749,915)	(6,844,312)	(6,674,493)	(6,761,145)	(6,932,364)
Total all other governmental funds	\$ (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)	\$ (6,900,163)

Source:
 District Records

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

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Revenues										
Local tax levy	\$ 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	\$ 136,504,704
Tuition charges	71,587	150,883	89,169	122,200	331,209	242,930	199,739	95,377	67,208	94,563
Interest earnings	186,157	217,660	189,687	55,860	117,392	223,235	136,648	280,941	920,694	737,600
Miscellaneous	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	1,579,894
State sources	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	544,888,166
Federal sources	48,135,866	57,618,509	35,671,412	36,199,581	32,439,716	29,377,311	29,210,023	28,052,338	30,219,664	28,629,589
Total revenue	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	712,434,542
Expenditures										
Instruction										
Regular	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	169,772,458
Special	48,685,179	52,054,690	53,675,597	56,083,309	54,684,321	58,545,842	58,545,842	58,513,046	60,175,125	55,777,238
Other special instruction	12,003,583	11,691,149	12,313,527	12,618,879	11,722,590	13,108,086	12,705,532	13,108,086	12,947,679	12,250,037
School-sponsored/other instructional	2,617,715	2,984,175	3,286,625	3,557,297	3,480,615	3,702,255	4,039,356	3,743,825	3,107,994	3,076,395
Support services										
Tuition	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	19,689,575
Student & instruction related services	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	105,735,358
General administration	10,327,220	9,321,555	9,137,917	8,646,584	9,939,927	10,657,653	10,076,554	9,736,995	9,329,618	10,220,737
School administration	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	17,418,354
Central services	7,905,343	8,009,362	7,641,240	8,508,779	7,587,800	8,446,596	7,928,489	8,182,940	7,494,039	7,278,530
Administrative information technology	2,516,508	5,278,911	3,140,353	2,982,230	2,855,842	3,364,939	3,570,457	3,623,598	3,613,108	3,937,140
Operations and maintenance	68,688,589	69,720,604	69,134,730	71,911,662	70,243,137	71,055,038	71,026,000	66,937,901	61,899,893	55,034,993
Student transportation	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	17,497,489
Employee benefits	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	162,585,940
Special schools	666,138	456,519	281,687	786,158	828,632	792,845	839,110	746,344	756,016	667,210
Charter schools	32,616,692	37,638,057	45,805,085	47,635,768	53,200,925	56,632,298	56,690,190	58,737,756	61,029,389	73,198,449
Capital outlay	5,191,828	3,353,592	3,976,607	8,035,155	26,848,581	30,129,578	21,544,961	2,564,428	800,399	1,611,158
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	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	715,751,061
Excess (Deficiency) of revenues over (under) expenditures	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)	(3,316,552)
Other Financing sources (uses)										
Capital lease (Non-budgeted)	3,000,000	-	-	-	-	-	-	-	-	-
Transfers in	-	9,290,043	4,630,474	4,600,430	4,358,334	6,833,303	5,322,608	7,741,198	14,805,172	11,919,956
Transfers out	-	(9,290,043)	(4,630,474)	(4,600,430)	(4,589,750)	(6,863,239)	(5,322,608)	(7,741,198)	(14,805,172)	(11,919,956)
Total other financing sources (uses)	3,000,000	-	-	-	(231,416)	(29,936)	-	-	-	-
Special Item of Revenue	-	-	-	-	4,681,206	-	-	-	-	-
Net change in fund balances	\$ 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)	\$ (3,316,552)
Debt service as a percentage of noncapital expenditures	0.00%	0.00%	0.20%	0.20%	0.10%	0.09%	0.00%	0.00%	0.00%	0.00%

Source: District Records (GAAP Basis)
Note: Noncapital expenditures are total expenditures less capital outlay.

**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,									
	2020 ⁽¹⁾	2019	2018	2017	2016	2015	2014	2013	2012	2011
Local payroll taxes	\$ 30,692,633	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Tuition	94,563	67,208	95,377	199,739	242,930	331,209	122,200	89,169	150,883	71,587
Interest on investments	737,600	920,694	280,941	136,648	223,235	117,326	55,710	189,359	217,184	186,157
Refund of PY Expenditures	120,238	145,866	128,106	337,217	136,792	582,137	29,733	230,625	579,907	29,885
Transportation	811,385	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
Miscellaneous	648,271	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
Total	\$ 33,104,690	\$ 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

Source:
District Records

Note:
(1) Pursuant to P.L.2018, c.68, on November 20, 2018, the City of Jersey City approved Ordinance 18-133, which effective January 1, 2019, imposed a 1% payroll tax on employers of non-Jersey City residents for the benefit of the District. All employer payroll tax revenues collected by the City are deposited into a trust and paid over to the District up to an amount no greater than the District's current fiscal year's reduction in State school aid pursuant to P.L.2018, c.67.

REVENUE CAPACITY

**JERSEY CITY PUBLIC SCHOOLS
ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
FOR THE LAST TEN YEARS
(UNAUDITED)**

Fiscal Year Ended June 30,	Vacant Land	Residential	Commercial	Industrial	Apartment	Total Assessed Value	Public Utilities	Net Valuation Taxable	Estimated Actual (County Equalized) Value	Total Direct School Tax Rate
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 ⁽¹⁾	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
2020	2,342,312,835	17,785,982,840	9,784,697,500	2,289,455,700	5,733,106,100	37,935,554,975	59,856,994	37,995,411,969	43,661,131,939	0.433

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

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

**JERSEY CITY PUBLIC SCHOOLS
DIRECT AND OVERLAPPING PROPERTY TAXES
PER \$100.00 OF ASSESSED VALUATION
FOR THE LAST TEN YEARS
(UNAUDITED)**

Assessment Year	Direct Rate	Overlapping Rates		Total Direct and Overlapping Tax Rate
	Jersey City Public Schools	City of Jersey City	Hudson County	
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 ⁽¹⁾	0.360	0.718	0.410	1.488
2019	0.379	0.735	0.426	1.540
2020	0.433	0.737	0.440	1.610

Source:

Certification Schedule of the General Tax Rate, Tax Assessor

Note:

(1) 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	2020 ⁽¹⁾			2011		
	Taxable Assessed Value	Rank [Optional]	% of Total District Net Assessed Value	Taxable Assessed Value	Rank (Optional)	% of Total District Net Assessed Value
M-C Plaza II & III, LLC	\$ 376,000,000	1	0.99%	\$ 232,009,800	1	4.21%
101 Hudson Realty LLC	351,950,000	2	0.93%			
Mept Newport TWR LLC	261,230,000	3	0.69%			
Hancock S-Reit JCITY Corp	224,955,500	4	0.59%			
Newport Centre	203,047,000	5	0.53%			
Newport CNTR LLC	201,387,300	6	0.53%			
Grove Point U.R. LLC	185,000,000	7	0.49%			
25 River Dr. SO. Urban Renewal	183,807,800	8	0.48%			
MC SOHO Lofts TIC I & II, LLC	182,937,600	9	0.48%			
Cal-Harbor So Pier UR ASC	179,640,000	10	0.47%			
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	\$ 2,349,955,200		6.66%	\$ 718,551,971		13.06%

Source:
Municipal Tax Assessor

Note:

(1) 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 ⁽¹⁾	Percentage of Levy	
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%	12,567,074.00
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%	-
2020	136,504,704	136,504,704	100.00%	-

Source:

District records including the Certificate Schedule of the General Tax Rate

Note:

- (1) 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 <hr/> Capital Leases	Total District	Percentage of Personal Income	Per Capita
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%	-
2020	-	-	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 ⁽¹⁾	Deductions	Net General Bonded Debt Outstanding		
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	0.06%	75
2019	15,085,000	-	15,085,000	0.04%	58
2020	10,340,000	-	10,340,000	0.03%	*

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.

Notes:

(1) The school district general obligation bonds are recorded in the financial statements of the City of Jersey City.

* Information was not available at time of the audit.

**JERSEY CITY PUBLIC SCHOOLS
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
AS OF JUNE 30, 2020
(UNAUDITED)**

	Debt Outstanding	Estimated Percentage Applicable ⁽¹⁾	Estimated Share of Direct and Overlapping Debt
Gross Direct Debt of School District (City Issued)	\$ 10,340,000	100.00%	\$ 10,340,000
Gross Overlapping Debt of School District: ⁽²⁾			
City of Jersey City	643,010,339	100.00%	643,010,339
Jersey City Municipal Utilities Authority	185,703,850	100.00%	185,703,850
Hudson County General Obligation Debt	1,108,102,637	39.13%	433,600,562
Subtotal, overlapping debt			<u>1,262,314,751</u>
Total Direct and Overlapping Debt			<u>\$ 1,272,654,751</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.

Notes:

- (1) 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.
- (2) 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.

JERSEY CITY PUBLIC SCHOOLS
 LEGAL DEBT MARGIN INFORMATION
 FOR THE LAST TEN FISCAL YEARS
 (UNAUDITED)

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Equalized Valuation Basis
Debt limit	\$ 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	\$ 1,365,669,607	
Total Net Debt applicable to limit	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	10,340,000	
Legal debt margin	\$ 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	\$ 1,355,329,607	
Total net debt applicable to the limit as a % of debt limit	10.40%	9.27%	9.10%	7.93%	7.15%	4.47%	2.95%	1.98%	1.29%	0.76%	
Average equalized valuation of taxable property Additional State School Building Aid Bonds \$ 34,139,394,870 2,345,300 34,141,740,170											
School borrowing margin (4% of \$34,141,740,170) Bonded school debt as of June 30, 2020 School borrowing margin available 1,365,669,607 10,340,000 \$ 1,355,329,607											

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	262,075	11,012,915,650	42,022	3.1%
2020	*	*	*	17.3%

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.

Note:

* Information was not available at time of the audit.

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

Employer	2020			2011		
	Employees	Rank (Optional)	Percentage of Total Municipal Employment	Employees	Rank (Optional)	Percentage of Total Municipal Employment
Insurance Service Officer	6,495	1	4.49%	4,217	3	3.57%
Goldman Sachs & Co., Inc.	3,782	2	2.62%	3,782	4	3.21%
Kuehn & Nagel, Inc	3,300	3	2.28%			
City of Jersey City	3,171	4	2.19%	2,692	6	2.28%
County of Hudson	2,800	5	1.94%			
Jersey City Public Schools	2,494	6	1.73%	5,414	1	4.59%
United States Postal Service	2,200	7	1.52%	2,200	8	1.86%
Healthcare Staffing and Consulting LLC	2,000	8	1.38%			
Pershing LLC / Mellon Bank	2,000	9	1.38%	2,000	7	1.70%
Jersey City Medical Center Inc.	1,942	10	1.34%			
JP Morgan Chase Bank				1,592	10	1.35%
New Jersey City University				1,663	9	1.41%
Hudson County Executive Office				2,900	5	2.46%
Bank of Tokyo Mitsubishi Trust				4,568	2	3.87%
	<u>30,184</u>		<u>20.87%</u>	<u>31,028</u>		<u>26.30%</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>	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Instruction	2,883	2,559	2,612	2,524	2,583	2,555	2,540	2,555	2,551	2,548
Regular	652	532	499	501	539	512	509	512	511	509
Other instruction										
Support Services:										
Student & instruction related services	206	175	188	182	171	157	156	157	156	149
General administration	62	41	44	45	44	44	44	44	44	43
School administrative services	233	217	222	183	222	219	218	219	219	218
Central services	98	87	90	91	89	87	86	87	87	87
Administrative Information Technology	71	37	40	45	39	42	41	42	42	42
Plant operations and maintenance	622	546	582	548	562	587	584	587	584	584
Pupil transportation	35	34	35	34	31	35	35	35	35	35
Other support services	451	381	409	410	405	405	403	402	402	402
Total	5,313	4,609	4,721	4,563	4,685	4,643	4,616	4,640	4,631	4,617

Source:
District personnel records

**JERSEY CITY PUBLIC SCHOOLS
OPERATING STATISTICS
FOR THE LAST TEN FISCAL YEARS
(UNAUDITED)**

Fiscal Year	Enrollment ⁽¹⁾	Operating Expenditures ⁽²⁾	Cost Per Pupil	Percentage Change	Pupil/Teacher Ratio					Average Daily Enrollment (ADE) ⁽⁴⁾	Average Daily Attendance (ADA) ⁽⁴⁾	% Change in Average Daily Enrollment	Student Attendance Percentage
					Teaching Staff ⁽³⁾	Elementary	Middle School	Senior High School	Average Daily Enrollment (ADE) ⁽⁴⁾				
2011	27,855	\$ 628,132,574	\$ 22,550	-2.36%	3,535	01:8.7	01:8.5	01:8.0	26,174	24,323	-4.47%	92.93%	
2012	27,605	659,932,509	23,906	6.01%	3,128	01:9.9	01:8.8	01:8.5	27,127	25,455	3.64%	93.84%	
2013	28,169	683,447,845	24,262	7.42%	3,111	01:10.3	01:10.5	01:9.4	26,615	25,541	-1.89%	95.96%	
2014	28,374	685,816,972	24,171	1.19%	3,025	01:11.8	01:11.8	01:10.6	26,393	25,076	-0.83%	95.01%	
2015	29,052	674,442,262	23,215	-3.96%	3,122	01:11.9	01:12.0	01:10.5	29,052	24,556	10.07%	84.52%	
2016	30,532	703,156,080	23,030	-0.80%	3,067	01:11.2	01:10.8	01:09.0	28,325	27,139	-2.50%	95.81%	
2017	30,560	715,025,649	23,397	1.59%	3,049	01:11.3	01:11.8	01:09.2	28,053	26,854	-0.96%	95.73%	
2018	30,798	726,038,134	23,574	0.76%	3,067	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%	3,062	01:11.4	01:13.5	01:11.5	25,544	24,502	-8.94%	95.92%	
2020	30,784	714,139,903	23,198	-1.59%	3,062	*	*	*	25,250	24,044	0.41%	95.22%	

Sources:
District records, school report cards

Notes:

- (1) Enrollment based on annual October district count.
 - (2) Operating expenditures equal total expenditures less debt service and capital outlay.
 - (3) Teaching staff includes only full-time equivalents of certificated staff.
 - (4) Average daily enrollment and average daily attendance are obtained from the School Register Summary
- * Information not available at time of audit.

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

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
District Building										
Elementary										
Public School Number 3										
Square Feet	117,939	117,939	117,939	117,939	117,939	117,939	117,939	117,939	117,939	117,939
Capacity (students)	470	470	470	470	470	470	470	470	470	470
Enrollment	589	616	641	603	593	626	627	539	612	642
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	642	620	621	662	663	645	675	721
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	836	782	781	781	843	844	609	657	665
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	801	772	772	766	776	777	577	742	755
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	-	-	-	-	-	-	-	-	-
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	802	858	807	834	865	866	858	861	866
Public School Number 12										
Square Feet	86,375	86,375	86,375	86,375	86,375	86,375	86,375	86,375	86,375	86,375
Capacity (students)	487	487	487	487	487	487	487	487	487	487
Enrollment	409	477	374	323	319	324	324	359	332	358
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	380	472	508	544	581	582	358	411	443
Public School Number 15										
Square Feet	179,590	184,738	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	627	732	828	881	832	833	697	620	645
Public School Number 16										
Square Feet	61,684	61,684	61,684	61,664	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	308	281	318	323	430	430	504	655	811
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	1,198	1,189	1,189	1,217	1,298	1,299	1,188	1,216	1,285
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	637	602	614	617	652	653	804	659	691
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	637	799	719	732	756	757	684	668	681
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	1,384	1,374	1,361	810	1,445	1,446	1,391	1,352	1,366
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	920	874	855	892	880	881	668	728	765
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	836	789	765	751	779	780	696	654	673
Public School Number 26										
Square Feet	-	-	-	-	-	-	-	-	124,146	124,146
Capacity (students)	-	-	-	-	-	-	-	-	975	975
Enrollment	-	-	-	-	-	-	-	-	402	471

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

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
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	1,059	1,056	1,038	1,083	1,105	1,106	1,004	890	901
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	984	975	962	998	1,041	1,042	1,005	1,006	1,013
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	469	389	389	428	379	379	347	331	292
Public School Number 30										
Square Feet	93,129	93,129	93,129	91,129	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	839	784	770	771	779	780	665	655	579
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	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	401	378	374	386	409	409	412	414	436
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	657	576	595	488	526	526	423	394	449
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	710	647	738	763	820	821	786	796	818
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	923	880	891	868	860	861	803	783	796
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	405	482	403	408	384	384	382	360	355
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	434	384	244	247	256	256	244	282	302
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	243	384	380	378	420	420	397	430	481
<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	769
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	689	689	689	913	897	891	892	864	864	897
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	420	429	444	478	483	483	482	480	465
<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	2,318	2,011	1,992	2,068	1,983	1,985	1,672	1,706	1,827
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	763	747	786	786	848	849	612	629	683

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

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
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	1,417	1,305	1,169	1,184	1,200	1,201	1,220	1,219	1,299
Snyder High School										
Square Feet	209,500	209,500	209,500	209,500	209,500	209,500	209,500	209,500	144,500	144,500
Capacity (students)	1,134	1,134	1,134	1,134	1,134	1,134	1,134	1,134	818	818
Enrollment	984	929	920	867	857	1,035	1,036	747	774	711
Liberty High School										
Square Feet	18,582	18,852	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	191	208	207	195	195	195	187	221	231
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	691	709	704	697	710	711	680	698	694
Innovation High School										
Square Feet	-	-	-	-	-	-	-	-	65,000	65,000
Capacity (students)	-	-	-	-	-	-	-	-	316	316
Enrollment	-	-	-	-	-	-	-	-	307	309
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	112	112	112	104	106	106	104	104	104
Infinity Institute										
Square Feet	125,000	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	316
Enrollment	62	119	119	253	262	283	283	254	292	446
<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	4,919,115	4,919,115	4,917,095	4,917,095	4,917,095	4,917,095	4,917,095	5,041,241	5,041,241
Capacity (students)	25,365	25,365	25,365	25,365	25,365	25,365	25,365	25,365	26,024	26,024
Enrollment	24,731	25,049	24,566	24,140	23,815	25,222	25,246	22,502	25,544	26,817
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	5,165,915	5,165,915	5,163,895	5,163,895	5,163,895	5,439,736	5,163,895	5,288,041	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**

School Facilities ⁽¹⁾	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Public School Number 3	184,688	229,989	330,022	342,441	340,096	338,991	286,767	358,028	323,977	323,510
Public School Number 5	232,403	289,408	415,285	430,912	427,961	426,571	360,855	450,526	407,090	407,090
Public School Number 6	233,143	290,330	416,608	432,286	429,325	427,930	362,005	451,962	408,387	408,387
Public School Number 8	264,954	329,944	473,452	491,268	487,903	486,639	411,398	513,629	464,780	464,109
Public School Number 9	-	-	-	-	-	-	-	-	-	-
Public School Number 11	163,657	203,800	292,442	303,447	301,368	300,389	254,112	317,259	287,085	286,671
Public School Number 12	135,260	168,437	241,698	250,794	249,076	248,267	210,020	262,209	237,271	236,929
Public School Number 14	186,150	231,811	332,636	345,153	342,789	341,676	289,038	360,863	326,543	326,072
Public School Number 15	289,292	360,232	516,942	536,395	532,721	530,991	449,188	560,810	507,474	506,741
Public School Number 16	96,563	120,249	172,551	179,044	177,818	177,240	149,935	187,194	169,390	169,201
Public School Number 17	240,945	300,046	430,549	446,751	443,691	442,250	374,118	467,086	422,663	422,053
Public School Number 20	104,756	130,432	187,191	194,236	192,905	192,279	162,657	203,077	183,497	183,497
Public School Number 22	264,807	329,761	473,189	490,995	487,632	486,048	411,169	513,344	464,522	463,851
Public School Number 23	277,219	345,217	495,368	514,009	510,488	508,830	430,441	537,405	486,294	485,592
Public School Number 24	185,159	230,576	330,864	343,315	340,964	339,856	287,499	358,942	324,335	324,335
Public School Number 25	208,054	259,086	371,775	385,765	383,123	381,878	323,047	403,324	364,965	364,438
Public School Number 26	242,093	-	-	-	-	-	-	-	-	-
Public School Number 27	148,157	184,498	264,745	274,707	-	-	-	-	-	-
Public School Number 28	214,162	266,694	382,091	397,092	394,372	393,091	332,533	415,166	375,681	375,139
Public School Number 29	103,635	129,056	185,188	192,157	190,840	190,221	160,916	200,903	181,796	181,533
Public School Number 30	142,705	177,708	255,001	264,597	262,785	261,931	221,579	276,641	250,331	255,455
Public School Number 31	57,898	-	-	107,353	106,617	106,271	89,899	112,239	101,565	101,418
Public School Number 33	47,929	59,686	85,646	88,869	88,260	87,973	74,421	92,914	84,077	83,956
Public School Number 34	220,935	275,128	394,793	409,650	406,844	405,522	343,049	428,295	387,562	387,002
Public School Number 37	212,241	264,301	379,257	393,529	390,834	389,564	329,549	411,441	372,311	371,773
Public School Number 38	189,387	235,841	338,420	351,155	348,749	347,617	294,064	367,138	332,221	331,741
Public School Number 39	197,983	246,545	353,779	367,092	364,578	363,394	307,411	383,801	347,299	346,798
Public School Number 40	207,463	258,351	370,720	384,670	382,035	380,795	322,131	402,179	363,930	363,404
Public School Number 41	225,340	280,613	402,665	417,817	414,955	413,608	349,889	436,835	395,289	394,719
Regional Day	47,898	59,647	85,590	88,811	87,916	87,916	74,372	92,853	84,104	-
Middle School Number 4	265,710	330,884	474,800	492,667	489,292	487,704	412,570	515,092	466,104	465,431
Middle School Number 7	256,590	319,529	458,505	475,760	472,501	470,967	398,412	497,415	450,109	449,457
Academy I	101,606	126,528	181,560	188,394	187,103	186,496	157,766	196,969	178,237	177,978
Dickinson High School	557,482	694,225	996,175	1,033,662	1,026,582	1,023,248	865,610	1,080,711	977,929	976,517
Lincoln High School	361,176	449,768	645,393	669,679	665,092	662,932	560,803	700,161	633,572	632,657
Ferris High School	441,782	550,144	789,427	819,134	813,523	810,881	685,959	856,418	774,968	773,848
Snyder High School	226,281	281,785	386,232	408,293	404,126	402,164	342,997	422,229	387,495	386,664
Liberty High School	29,521	36,763	52,753	54,738	54,363	54,186	45,838	57,229	51,786	51,712
McNair High School	207,195	258,016	370,239	384,171	381,539	380,300	321,713	401,657	363,457	362,932
Innovation High School	101,787	126,755	-	96,735	96,072	95,760	81,007	101,138	91,519	91,387
Adair High School	52,172	64,969	93,226	96,735	-	-	-	-	-	-
Infinity Institute	195,745	243,759	349,781	362,943	-	-	-	-	-	-
Total School Facilities	8,074,238	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
Other Facilities	-	-	-	-	1,490,860	-	957,859	-	-	-
Grand Total	\$ 8,074,238	\$ 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

Source:
District Records (GAAP Basis)

Note:
(1) School facilities as defined under EFCA.
(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, 2020
(UNAUDITED)**

	<u>Coverage</u>	<u>Deductible</u>
New Jersey School Boards Association Insurance Group:		
Property:		
Property - Real & Personal	\$ 500,000,000 per occurrence	\$ 25,000
Extra Expense	50,000,000 per occurrence	25,000
Valuable Papers	10,000,000 per occurrence	25,000
Demolition and Increased Cost of Construction	25,000,000 per occurrence	25,000
Loss of Rents	60,000 per occurrence	25,000
Business Income/Tuition	150,000 per occurrence	25,000
Limited Builders Risk	10,000,000 per occurrence limit	25,000
Fire Department Service Charge	10,000 per occurrence	25,000
Arson Reward	10,000 per occurrence	25,000
Pollutant Cleanup and Removal	250,000 per occurrence / annual aggr.	25,000
Sublimits: Special Flood Hazard Area Flood Zones	25,000,000 per occurrence / annual aggr.	500,000 per building/ per contents
All Flood Zones	75,000,000 per occurrence / annual aggr.	25,000 per member / per occurrence
Earthquake	5,000,000 per occurrence / annual aggr.	25,000
Terrorism	1,000,000 per occurrence / annual aggr.	25,000
Electric Data Processing:		
Data Processing Equipment	4,620,389	1,000 per occurrence
Computer Virus	250,000 \$10,000,000 annual aggr.	1,000
Equipment Breakdown:		
Property Damage	100,000,000 per accident	10,000
Extra Expense	10,000,000	25,000 per accident
Service Interruption	10,000,000	25,000 per accident
Other per schedule	1,000,000	25,000 per accident
Crime:		
Faithful Performance	1,000,000	1,000
Forgery and Alteration	1,000,000	1,000
Money and Securities	100,000	500
Money Orders/Counterfeit	100,000	500
Computer Fraud	1,000,000	1,000
Comprehensive General Liability:		
Bodily Injury and Property Damage	31,000,000	25,000
Products and Completed Operations	31,000,000	25,000
Sexual Abuse	17,000,000	25,000 \$26,000,000 annual aggr.
Personal Injury and Advertising Injury	31,000,000	25,000 per occurrence / annual aggr.
Employee Benefits Liability	31,000,000	1,000 per occurrence / annual aggr.
Premises Medical Payments	10,000	\$5,000 limit per person
Terrorism	1,000,000	25,000
Automobile:		
Bodily Injury and Property Damage	31,000,000	25,000 per accident
Uninsured/Underinsured Motorist - Private Passenger Vehicles	1,000,000	25,000 per accident
Uninsured/Underinsured Motorist - All Other Vehicles		
Bodily Injury - Per Person	15,000	
Bodily Injury - Per Accident	30,000	
Property Damage - Per Accident	5,000	
Personal Injury Protection (Including Pedestrians)	250,000	25,000
Medical Payments - Private Passenger Vehicles	10,000	
Medical Payments - All Other Vehicles	5,000	
Terrorism	1,000,000	25,000 per occurrence / annual aggr.
Auto Physical Damage	Scheduled Vehicles	1,000
School Leaders Errors and Omissions Liability:		
Coverage A	30,000,000	30,000
Coverage B	100,000 / 300,000	30,000
ACE Westchester (Westchester S.L. Insurance Company):		
Environmental/Mold Pollution Coverage	1,000,000	25,000

**JERSEY CITY PUBLIC SCHOOLS
INSURANCE SCHEDULE
JUNE 30, 2020
(UNAUDITED)**

	Coverage	Deductible
State National Insurance Company:		
Excess Employer's Liability	\$ 1,000,000	\$ 1,000,000
Excess Workers Compensation	Statutory	1,000,000
Selective Insurance Company:		
Bonds:		
Superintendent (Franklin Walker)	2,000,000	
Business Administrator/Board Secretary (Regina Robinson)	2,000,000	
Treasurer of School Monies (John Metro)	2,000,000	
Assistant Treasurer of School Monies (Sylvia Ullrich)	2,000,000	

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, 2020, and the related notes to the financial statements, which collectively comprise of the Jersey City Public School's basic financial statements, and have issued our report thereon dated February 5, 2021.

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.

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 and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as Finding 2020-001 that we consider to be a material weaknesses.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Jersey City Public Schools' financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and audit requirements as prescribed by the Office of School Finance, Department of Education, State of New Jersey.

We noted certain matters that we reported to management of the Jersey City Public Schools in a separate auditor's management report dated February 5, 2021 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.



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



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

Bayonne, New Jersey
February 5, 2021

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, 2020. 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, 2020.

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.

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.


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


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

Bayonne, New Jersey
February 5, 2021

JERSEY CITY PUBLIC SCHOOLS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
for the Fiscal Year Ended June 30, 2020

FEDERAL CFDA NUMBER	FEDERAL FUND NUMBER	FEDERAL GRANTOR/PASS THROUGH GRANTOR/PROGRAM TITLE	PROGRAM OR AWARD AMOUNT	GRANT PERIOD FROM TO	BALANCE AT JUNE 30, 2019	CASH RECEIVED	BUDGETARY EXPEN- DITURES	ADJUST- MENTS	BALANCE AT JUNE 30, 2020		
									(ACCOUNTS RECEIVABLE)	UNEARNED REVENUE	DUE TO GRANTOR
ENTERPRISE FUND											
U.S. DEPARTMENT OF AGRICULTURE											
PASSED-THROUGH STATE											
DEPARTMENT OF EDUCATION:											
10.553	201N0304N1099	School Breakfast Program	\$ 3,165,468	07/01/19 06/30/20	\$ -	\$ 3,075,673	\$ (3,165,468)	\$ -	\$ (89,795)	\$ -	\$ -
10.553	191N0304N1099	National School Lunch Program	4,640,076	07/01/18 06/30/19	(909,357)	909,357	-	-	-	-	-
10.555	201N0304N1099	National School Lunch Program	4,557,248	07/01/19 06/30/20	(1,223,795)	4,419,135	(4,557,248)	-	(138,113)	-	-
10.555	201N0304N1099	National School Snack Program	6,381,814	07/01/18 06/30/19	-	1,223,795	-	-	-	-	-
10.555	201N0304N1099	National School Snack Program	133,012	07/01/19 06/30/20	(45,046)	133,012	(133,012)	-	-	-	-
10.555	201N0304N1099	Healthy Hunger-Free Kids Act	256,616	07/01/18 06/30/19	(24,694)	101,376	(104,154)	-	(2,818)	-	-
10.555	191N0304N1099	Child Nutrition Cluster	129,185	07/01/18 06/30/19	(2,302,892)	9,932,048	(7,939,882)	-	(230,736)	-	-
10.559	201N0304N1099	Summer Food Service Program for Children	1,645,369	07/01/19 06/30/20	-	696,479	(1,645,369)	-	(948,890)	-	-
10.565	201N0304N1099	Commodity Supplemental Food Program	694,628	07/01/19 06/30/20	36,054	694,628	(672,686)	-	-	21,942	-
10.565	191N0304N1099	Commodity Supplemental Food Program	749,362	07/01/18 06/30/19	36,054	694,628	(708,740)	-	-	21,942	-
10.579	17161N1354N8103	National School Lunch Program Equipment Assistance Grant	235,232	07/01/19 06/30/20	-	235,232	(235,232)	-	-	-	-
10.582	201N0304L1603	Fresh Fruit and Vegetables Program	55,295	07/01/19 06/30/20	(7,974)	55,295	(55,295)	-	-	-	-
10.582	191N0304L1603	Fresh Fruit and Vegetables Program	63,947	07/01/18 06/30/19	(7,974)	7,974	(63,269)	-	-	-	-
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	-	-	-	-	-	-
84.002	V002A190031	Adult Education and Literacy, Title II	454,817	07/01/19 06/30/20	(187,937)	187,937	(391,889)	-	(391,889)	-	-
84.002	V002A180031	Adult Education and Literacy, Title II	474,700	07/01/18 06/30/19	(346,764)	158,827	(391,889)	-	(391,889)	-	-
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	S010A190030	Title I - Part A Basic	13,743,561	07/01/19 09/30/20	-	11,203,036	(13,037,655)	-	(1,834,619)	-	-
84.010A	S010A180030	Title I - Part A Basic	14,556,903	07/01/18 06/30/19	(2,623,232)	2,622,679	(3,002,590)	553 (B)	(1,555,029)	-	-
84.010A	S010A190030	Title I - Part A Reallocated	341,868	07/01/19 09/30/20	(362,851)	145,221	(300,250)	1	(346,587)	-	-
84.010A	S010A180030	Title I - School Improvement Act - Part A	2,807,100	07/01/18 06/30/19	(782,677)	1,121,716	(3,348,956)	3 (B)	(2,227,240)	-	-
84.010A	S010A180030	Title I - School Improvement Act - Part A	1,703,759	07/01/18 06/30/19	(782,677)	782,674	-	-	-	-	-
84.010A	S010A150030	National Distinguished Scholar Award	50,000	07/01/15 06/30/16	(3,766,227)	16,584,763	(17,033,448)	557	(4,216,888)	2,533	-
84.367A	S367A190029	Title II - Part A Teacher & Principal Training	1,498,822	07/01/19 09/30/20	(293,210)	725,967	(1,760,421)	2 (A)	(1,034,454)	-	-
84.367A	S367A180029	Title II - Part A Teacher & Principal Training	1,513,447	07/01/18 06/30/19	(293,210)	293,208	(1,760,421)	2	(1,034,454)	-	-
84.365A	S365A190030	Title III - Part A - English Language Acquisition	689,611	07/01/19 09/30/20	(180,430)	340,663	(691,011)	1 (A)	(350,348)	-	-
84.365A	S365A180030	Title III - Part A - English Language Acquisition	698,411	07/01/18 06/30/19	(180,430)	180,429	(691,011)	1	(350,348)	-	-
84.365A	S365A190030	Title III - Immigrant	138,839	07/01/19 09/30/20	(13,381)	62,082	(162,734)	-	(100,652)	-	-
84.365A	S365A180030	Title III - Immigrant	146,802	07/01/18 06/30/19	(13,381)	75,463	(162,734)	-	(100,652)	-	-
84.424	S424A190031	Title IV - Student Support and Academic Enrichment	858,976	07/01/19 09/30/20	(368,066)	368,066	(715,924)	-	(438,585)	-	-
84.424	S424A180031	Title IV - Student Support and Academic Enrichment	885,064	07/01/18 06/30/19	(368,066)	625,405	(715,924)	-	(438,585)	-	-

JERSEY CITY PUBLIC SCHOOLS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
for the Fiscal Year Ended June 30, 2020

FEDERAL CFDA NUMBER	FEDERAL FAIN NUMBER	PROGRAM OR AWARD AMOUNT	GRANT PERIOD FROM TO	BALANCE AT JUNE 30, 2019	CASH RECEIVED	BUDGETARY EXPEN- DITURES	ADJUST- MENTS	BALANCE AT JUNE 30, 2020		
								(ACCOUNTS RECEIVABLE)	UNEARNED REVENUE	DUE TO GRANTOR
SPECIAL REVENUE FUND (Continued)										
U.S. DEPARTMENT OF EDUCATION (Continued)										
PASSED-THROUGH STATE										
DEPARTMENT OF EDUCATION (Continued):										
84027	H027A190100	\$ 8,352,179	07/01/19 09/30/20	\$ -	\$ 4,891,131.9	\$ (7,975,978)	\$ -	\$ (3,084,659)	\$ -	\$ -
84027	H027A180100	8,359,749	07/01/18 06/30/19	(2,862,262)	2,661,549	-	713 (B)	-	-	-
84173	H173A190114	194,204	07/01/19 09/30/20	-	133,021	(183,610)	-	(50,589)	-	-
84173	H173A180114	190,850	07/01/18 06/30/19	(2,753,798)	91,536	(8,159,588)	713	(3,135,248)	-	-
					7,777,425					
84048A	V048A190030	238,682	07/01/19 06/30/20	-	60,562	(217,065)	-	(156,503)	-	-
84048A	V048A180030	327,850	07/01/18 06/30/19	(119,995)	117,637	-	2,358 (B)	(156,503)	-	-
				(119,995)	178,199	(217,065)	2,358	(156,503)	-	-
84287C	S287C190030	500,000	09/01/19 08/31/20	-	114,466	(334,126)	-	(219,660)	-	-
84287C	S287C180030	500,000	09/01/18 08/31/19	(209,592)	209,592	-	-	-	-	-
84287C	S287C170030	500,000	09/01/17 08/31/18	(56,568)	56,568	-	-	(219,660)	-	-
				(266,160)	380,626	(334,126)	-	(219,660)	-	-
				(8,108,031)	27,508,912	(29,466,206)	3,631	(10,064,227)	2,533	-
				(8,104,335)	27,508,912	(29,466,206)	3,631	(10,064,227)	6,229	-
TOTAL U.S. DEPARTMENT OF EDUCATION										
TOTAL SPECIAL REVENUE FUND										
GENERAL FUND										
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES										
PASSED-THROUGH STATE										
DEPARTMENT OF HUMAN SERVICES:										
93,778	2005N45MAP	1,032,378	07/01/19 06/30/20	-	1,032,378	(1,032,378)	-	-	-	-
				-	1,032,378	(1,032,378)	-	-	-	-
				-	1,032,378	(1,032,378)	-	-	-	-
				-	1,032,378	(1,032,378)	-	-	-	-
				(10,271,173)	40,154,972	(41,103,102)	3,631	(11,243,843)	28,171	-
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

JERSEY CITY PUBLIC SCHOOLS
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
for the Fiscal Year Ended June 30, 2020

CAPITAL PROJECTS FUND School Facilities (University/SDA*)	GRANT OR STATE PROGRAM NUMBER	PROGRAM OR AWARD AMOUNT	GRANT PERIOD FROM TO	BALANCE AT JUNE 30, 2019	CARRYOVER (WALKOVER) AMOUNT	CASH RECEIVED	BUDGETARY EXPENDITURES	REPAYMENT OF PRIOR YEARS' BALANCES	BALANCE AT JUNE 30, 2020			MEMO	
									(ACCOUNTS RECEIVABLE)	UNEARNED REVENUE	DUE TO GRANTOR	BUDGETARY RECEIVABLE	CUMULATIVE TOTAL EXPENDITURES
		\$ 43,721,317	1999	\$ -	\$ -	\$ 44,983	\$ (44,983)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 43,023,411
	2390-N01-99-0227	52,658,231	1999	-	-	60,806	(60,806)	-	-	-	-	-	52,569,506
	2390-N02-99-0228	62,229,954	1999	-	-	3,558	(3,558)	-	-	-	-	-	62,214,513
	2390-N03-99-0147	47,063,977	2001	-	-	441,204	(441,204)	-	-	-	-	-	46,995,253
	2390-190-01-0581	50,238,929	2001	-	-	32,294	(32,294)	-	-	-	-	-	50,017,067
	2390-x03-01-0587	5,976,046	2001	-	-	24,716	(24,716)	-	-	-	-	-	5,920,696
	2390-x13-01-0593		2001	-	-	607,561	(607,561)	-	-	-	-	-	
District Administered SDA Fund Projects:													
	2390-230-12-0A80	19,872	07/01/12	-	-	-	-	-	-	-	-	-	1,082,214
TOTAL CAPITAL PROJECTS FUND				\$ 29,850,722	\$ -	\$ 607,561	(607,561)	\$ (257,854)	\$ -	\$ -	\$ -	\$ -	
GRAND TOTAL				\$ 29,850,722	\$ -	\$ 547,172,337	(546,591,252)	\$ (257,854)	\$ 8,838,665	\$ 513,660	\$ (44,679,455)	\$ -	
LESS:													
	20-495-034-5994-002	51,679,943	07/01/19	-	-	-	51,679,943	-	-	-	-	-	
	20-495-034-5994-001	19,729,884	07/01/19	-	-	-	19,729,884	-	-	-	-	-	
	20-495-034-5994-004	75,984	07/01/19	-	-	-	75,984	-	-	-	-	-	
	20-495-034-5120-017	2,345,300	07/01/19	-	-	-	2,345,300	-	-	-	-	-	
	Various	Various	Various	-	-	-	607,561	-	-	-	-	-	
TOTAL SUBJECT TO SINGLE AUDIT							\$ (472,760,150)						

* - Not Available

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO THE SCHEDULES OF AWARDS
AND FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

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 - EXPENDITURES PASSED THROUGH TO SUBRECIPIENTS

The District did not pass through any expenditures of federal awards to subrecipients.

NOTE 5 - 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.

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*

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO THE SCHEDULES OF AWARDS
AND FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

NOTE 5 - RELATIONSHIP TO BASIC FINANCIAL STATEMENTS (Continued)

The net adjustment to reconcile from the budgetary basis to the GAAP basis is for the General Fund and 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	\$ 1,032,378	\$ 474,842,339	\$ 475,874,717
Special Revenue Fund	27,597,204	71,071,506	98,668,710
Capital Projects Fund	-	627,433	627,433
Food Service Fund	<u>10,604,518</u>	<u>80,973</u>	<u>10,685,491</u>
Total Awards and Financial Assistance	<u>\$ 39,234,100</u>	<u>\$ 546,622,251</u>	<u>\$ 585,856,351</u>

NOTE 6 - 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.

NOTE 7 - OTHER

Revenues and expenditures reported under the Food Distribution Program represent current year value received and current year distributions, respectively. The amount of \$51,679,943 reported as TPAF Pension Contribution, \$19,172,314 reported of Post-Retirement Medical Contributions, and \$25,984 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, 2020. TPAF Social Security Contributions in the amount of \$17,829,318 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, 2020. SDA Educational Facilities Construction and Financing Act on-behalf payments totaling \$607,561 represent amounts paid by the SDA on behalf of the District for SDA administered facility projects for the year ended June 30, 2020. Type II debt service payments in the amount of \$2,345,300 represent amounts paid by the State on behalf of the District.

NOTE 8 – 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 9 - SCHOOLWIDE PROGRAM FUNDS

Schoolwide programs are not separate Federal programs as defined the Uniform Guidance; amounts used in schoolwide programs are included in the total expenditures of the program contributing the funds in the Schedule of Expenditures of Federal Awards. The following fund by program is included in schoolwide programs in the District:

<u>Program</u>	<u>Total</u>
Title I, Part A of ESEA	<u>\$ 10,286,716</u>

**JERSEY CITY PUBLIC SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

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 *2020-001* 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>
84.010A	S010A190030	Elementary and Secondary Education Act (ESEA): Title I - Part A Basic Title I - Part A Reallocated Title I - School Improvement Act - Part A
84.010A	S010A190030	
<u>84.010A</u>	<u>S010A190030</u>	
84.027	H027A190100	IDEA Cluster: IDEA Part B IDEA Preschool
<u>84.173</u>	<u>H173A190114</u>	
<u>93.778</u>	<u>2005NJ5MAP</u>	<u>Special Education Medicaid Initiative (SEMI)</u>

H) Dollar threshold used to distinguish between Type A and Type B Programs. \$1,233,093

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, 2020**

Section 1 - Summary of Auditor's Results

State Financial Assistance 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 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/> 495-034-5120-086 <hr/>	General State Aid Cluster: Equalization Aid Education Adequacy Aid Special Education Categorical Aid Security Aid Adjustment Aid <hr/> Preschool Education Aid <hr/>

**JERSEY CITY PUBLIC SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

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.)

Finding 2020-001

- Material Weakness in Internal Control over Financial Reporting

Condition:

While the District is tracking compensated absences, it is not aggregating compensated absences and calculating value of liability at year end for reporting purposes, nor monitoring the accuracy and completeness of tracking.

Criteria:

The design and operation of controls to monitor compensated absences liability for accuracy and completeness of reporting will prevent, or detect and correct, misstatements on a timely basis.

Context:

The District's compensated absences liability at June 30, 2019 of \$32,873,380 was not aggregated for the current year, but alternatively projected with a 2% increase for financial reporting purposes.

Cause:

Employee(s) with assigned functions that monitor compensated absences liability retired and were not replaced nor functions assigned timely.

Effect:

Functions that monitor compensated absences liability were not performed during the current year and liability projected for reporting purposes could be materially misstated.

Questioned Costs:

None.

Recommendation:

The District aggregate compensated absences and calculate value of liability at year end for reporting purposes and monitor the accuracy and completeness of compensated absences tracking.

View of Responsible Official and Planned Corrective Action (Unaudited):

The District has hired human resources employees and will assign functions to aggregate compensated absences and calculate value of liability at year end for and monitor the accuracy and completeness of compensated absences tracking.

**JERSEY CITY PUBLIC SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

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, 2020**

(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.