

ANNUAL COMPREHENSIVE FINANCIAL REPORT

of the

Jersey City Public Schools

Jersey City, New Jersey

For the Fiscal Year Ended June 30, 2021

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 - 22
Basic Financial Statements		
A	Government-Wide Financial Statements:	
A-1	Statement of Net Position	23
A-2	Statement of Activities	24
B	Fund Financial Statements:	
Governmental Funds:		
B-1	Balance Sheet	25 - 26
B-2	Statement of Revenues, Expenditures and Changes in Fund Balances	27
B-3	Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	28
Proprietary Fund:		
B-4	Combining Statements of Net Position	29
B-5	Combining Statements of Revenues, Expenses and Changes in Fund Net Position	30
B-6	Combining Statements of Cash Flows	31
	Notes to the Basic Financial Statements	32 - 70

**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	71 - 79
C-1a	Combining Budgetary Comparison Schedule - General Fund	80 - 93
C-2	Budgetary Comparison Schedule - Special Revenue Fund	94 - 95

Notes to Required Supplementary Information:

C-3	Budget to GAAP Reconciliation	96
-----	-------------------------------	----

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)	97
L-2	Schedule of District Contributions - Public Employees Retirement System (PERS)	98
L-3	Schedule of the District's Proportionate Share of the Net Pension Liability - Teacher's Pension and Annuity Fund (TPAF)	99
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	100
	Note to Required Supplementary Information:	101

Other Supplementary Information

D School Based Budget Schedules:

D-1	Combining Balance Sheet (Budgetary Basis)	102
D-2	Blended Resource Fund 15 - Schedule of Expenditures Allocated by Resource Type - Actual	103 - 141
D-3	Blended Resource Fund 15 - Schedule of Blended Expenditures - Budget and Actual	142 - 221

E Special Revenue Fund:

E-1	Combining Schedules of Program Revenues and Expenditures Special Revenue Fund - Budgetary Basis	222 - 231
E-2	Schedule of Preschool Education Aid Expenditures - Preschool - All Programs - Budgetary Basis	232

**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	233
F-2	Summary Schedule of Revenues, Expenditures and Changes in Fund Balance - Budgetary Basis	234
F-2a-k	Schedules of Project Revenues, Expenditures, Project Balance and Project Status - Budgetary Basis	235 - 245
G	Proprietary Funds:	
	Enterprise Fund:	
G-1	Combining Statements of Net Position	246
G-2	Combining Statements of Revenues, Expenses and Changes in Net Position	247
G-3	Combining Statements of Cash Flows	248 - 249
	Internal Service Fund:	
G-4	Combining Statements of Net Position	250
G-5	Combining Statements of Revenues, Expenses, and Changes in Net Position	251
G-6	Combining Statements of Cash Flows	252
 STATISTICAL SECTION (Unaudited)		
Introduction to the Statistical Section (Unaudited)		
Financial Trends:		
J-1	Net Position by Component	253
J-2	Changes in Net Position	254 - 255
J-3	Fund Balances - Governmental Funds	256
J-4	Changes in Fund Balance - Governmental Funds	257
J-5	General Fund Other Local Revenue by Source	258
Revenue Capacity:		
J-6	Assessed Value and Estimated Actual Value of Taxable Property	259
J-7	Direct and Overlapping Property Tax Rates	260
J-8	Principal Property Taxpayers	261
J-9	Property Tax Levies and Collections (Current Year and Nine Years Ago)	262

**JERSEY CITY PUBLIC SCHOOLS
TABLE OF CONTENTS**

**Exhibit
No.**

Page(s)

STATISTICAL SECTION (Unaudited) (Continued)

Debt Capacity:

J-10	Ratios of Outstanding Debt by Type	263
J-11	Ratio of General Bonded Debt Outstanding	264
J-12	Direct and Overlapping Governmental Activities Debt	265
J-13	Legal Debt Margin Information	266

Demographic and Economic Information:

J-14	Demographic and Economic Statistics	267
J-15	Principal Employer	268

Operating Information:

J-16	Full-Time Equivalent District Employees by Function/Program	269
J-17	Operating Statistics	270
J-18	School Building Information	271 - 273
J-19	Schedule of Allowable Maintenance Expenditures by School Facilities	274
J-20	Insurance Schedule	275 - 276

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>	277 - 278
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	279 - 280
K-3	Schedule A - Schedule of Expenditures of Federal Awards	281 - 282
K-4	Schedule B - Schedule of Expenditures of State Financial Assistance	283 - 284
K-5	Notes to the Schedules of Awards and Financial Assistance	285 - 286
K-6	Schedule of Findings and Questioned Costs - Section I - Summary of Auditor's Results	287 - 288
	Section II - Financial Statement Findings	289 - 292
	Section III - Federal Awards and State Financial Assistance Findings	293
K-7	Summary Schedule of Prior Audit Findings	294

INTRODUCTORY SECTION



THE JERSEY CITY PUBLIC SCHOOLS

346 CLAREMONT AVENUE
JERSEY CITY, NEW JERSEY 07305
(201) 915-6274
(201) 938-1142 FAX



Regina Robinson
Business Administrator / Board Secretary

E-MAIL: reginarobinson@jcboe.org

March 15, 2022

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 annual comprehensive financial report of the Jersey City Public Schools (the “District”) for the fiscal year ended June 30, 2021, 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 annual comprehensive 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’s Discussion and Analysis as presented on pages 14 through 22, 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, 2021, the District transferred 6,020 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>
2021-2022	5,991	\$ 99,054,522	-0.48%
2020-2021	6,020	83,697,658	-3.15%
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%

The District enrolled 30,402 students in the 2020-2021 school year, which is 382 students less 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>
2020-2021	30,402	-1.24%
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%

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>
2021-2022	29,659	-2.44%

2.) ECONOMIC CONDITION AND OUTLOOK: The City of Jersey City (the “City”) is the second largest municipality in New Jersey with a population of 331,893,745 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 2020-2021 was 30,402, of which 4,176 are special needs and or Autistic requiring an individualized education plan (IEP), 3,673 require English as a learning language (ELL)/English as a second language (ESL) services, and 21,110 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 middles schools, one schools for special education students, and additional four early childhood centers and six high schools (one high school having a separate building for freshman academy and one high school with a separate athletic building). The District's revenue sources are primarily State and Federal aid. Another significant portion of the District revenues are provided by property taxes levied to the City's property owners.

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

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

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

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

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 reduction in state aid since State adoption of P.L.2018, c.67 is summarized as follows with a projection for remainder of phase-on period:

<u>School Year</u>	<u>State Aid Differential</u>	<u>Percentage of State Aid Differential</u>	<u>Additional Annual Reduction</u>	<u>Accumulated Annual Reduction</u>
2018-2019			\$ 3,610,380	\$ 3,610,380
2019-2020	\$ 209,174,103	13.00%	27,192,633	30,803,013
2020-2021	240,514,449	23.00%	55,318,323	86,121,336
2021-2022	192,306,377	37.00%	71,153,359	157,274,695
2022-2023	124,618,674	55.00%	68,540,271	225,814,966
2023-2024*	56,078,403	76.00%	42,619,586	268,434,552
2024-2025*	13,458,817	100.00%	13,458,817	281,893,369

* The state aid reduction in the 2023-2024 and 2024-2025 school years have been projected without any increase in excess aid or change in state aid differential.

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 have been completed and expert discovery has commenced.

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 for the first full school year 2020-2021 were approximately \$86 million and projections appear to be comparable with marginal increases in succeeding fiscal years.

The District adopted a fiscally responsible 2021-2022 budget with a dramatic increase in local tax levy of \$88.8 million over the already dramatic prior year increase of \$52.7 million, supplemented by the local payroll taxes of \$86 million. The District has received federal grant funding related to the COVID-19 Pandemic relief and expects to once again adopt a fiscally responsible budget for the 2022-2023 school year, despite the significant State Aid reductions due to SFRA.

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 continuous budget shortfall due to SFRA and lack of funding from the SDA, the District has needed to fund a few major initiatives such as full replacement of four roofing systems, boiler conversions and natural gas conversion at a few critical need schools. Due to the Pandemic the District continues efforts to save programs and activities while continuing to operate schools and provide students with a quality educational system. The District is expected to submit the 2021 LRFP in the Spring 2022 to address critical areas of the District due to lack of SDA funding. 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 appears 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.

We also encourage readers to consider information that we have furnished in management’s discussion and analysis that provides narrative discussion, overview, and analysis of the financial activities of the District as of and for the year ended June 30, 2021.

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, 2020. This was the sixteenth consecutive year that the District had achieved this prestigious award from the GFOA and the twenty third 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, 2021.

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,



Regina Robinson
School Business Administrator/
Board Secretary

**JERSEY CITY PUBLIC SCHOOLS
ROSTER OF OFFICIALS
JUNE 30, 2021**

Members of the Board of Education

Term Expires

Mussab Ali, President	December 2021
Lekendrick Shaw, Vice President	December 2023
Marilyn Roman, Trustee	December 2021
Joan Terrell Paige, Trustee	December 2021
Gerald Lyons, Trustee	December 2022
Alexander Hamilton, Trustee	December 2022
Noemi Velazquez, Trustee	December 2022
Lorenzo Richardson, Trustee	December 2023
Gina Verdibello, Trustee	December 2023

Other Officials

Franklin Walker, Chief School Administrator
Regina Robinson, School Business Administrator/Board Secretary
Dr. Norma Fernandez, Deputy Superintendent
Edwin Rivera, Executive Director of Human Resources
Elizabeth Castillo, Treasurer of School Monies
Sheryl Marcano, Assistant Treasurer of School Monies



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Jersey City Public Schools
New Jersey**

For its Comprehensive Annual
Financial Report
For the Fiscal Year Ended

June 30, 2020

Christopher P. Morill

Executive Director/CEO



ASSOCIATION OF
SCHOOL BUSINESS OFFICIALS
INTERNATIONAL

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

Jersey City Public Schools

**for its Comprehensive Annual Financial Report
for the Fiscal Year Ended June 30, 2020.**

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



A handwritten signature in black ink that reads 'W. Edward Chabal'.

W. Edward Chabal
President

A handwritten signature in black ink that reads 'David J. Lewis'.

David J. Lewis
Executive Director

FINANCIAL SECTION

DONOHUE, GIRONDA, DORIA & TOMKINS, LLC

Certified Public Accountants

Robert A. Gironda, CPA
Robert G. Doria, CPA (N.J. & N.Y.)
Frederick J. Tomkins, CPA, RMA
Matthew A. Donohue, CPA

310 Broadway
Bayonne, NJ 07002
(201) 437-9000
Fax: (201) 437-1432
E-mail: dgd@dgdcpas.com

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

Report on Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Jersey City Public Schools (the "District"), in the County of Hudson, State of New Jersey, as of and for the fiscal year ended June 30, 2021, 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, 2021, 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.

Emphasis of Matter

Reduction in State School 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” SFRA, and was immediately enacted for the 2018-2019 school year. As a result, the State of New Jersey is reducing Jersey City Public Schools annual State school aid by \$278,282,989 over a seven-year phase-in period of which \$82,510,956 has already been reduced as of June 30, 2021.

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 were sufficient to offset the annual State school aid reduction for 2021, however projections do not appear will be sufficient to offset reductions anticipated in the succeeding years. 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.

Change in Accounting Principle

As discussed in Note 1 to financial statements, in 2021, the District adopted Governmental Accounting Standards Board (GASB) Statement No. 84, Fiduciary Activities (an Amendment of GASB Statement No. 34). As discussed in Note 20 to financial statements, the 2020 financial statements were restated to reflect a prior period adjustment to net position and fund balances at June 30, 2020 due to the implementation of GASB Statement No. 84. Our opinions are not modified with respect to this matter.

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 22, pages 71 through 96, and pages 97 through 101 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

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

The combining and individual fund financial statements, long-term debt schedules, and schedules of expenditures of federal awards and state financial assistance are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion the combining and individual fund


financial statements, long-term debt schedules, and schedules of expenditures of federal awards and state financial assistance are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory section and statistical tables have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 15, 2022, 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
March 15, 2022

REQUIRED SUPPLEMENTARY INFORMATION

PART I

**JERSEY CITY PUBLIC SCHOOLS
HUDSON COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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, 2021. 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 are included as exhibits A-1 and A-2 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, 2021**

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 are included as exhibits B-1, B-2, and B-3 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 are included as exhibits B-4, B-5, and B-6 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 32 - 70 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 102 - 252 of this report.

The discussion and analysis of the Jersey City Public Schools financial performance provides an overall review of the District's financial activities for the fiscal year ended June 30, 2021. 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, 2021**

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 \$80,968,666 at the close of 2021. The following table provides a summary of net position relating to the District's governmental and business-type activities at June 30, 2021 and 2020:

	Net Position					
	June 30, 2021 and 2020					
	Governmental Activities		Business Type Activities		Total	
	2021	2020*	2021	2020	2021	2020*
Assets						
Current and Other Assets	\$ 187,205,243	\$ 121,291,928	\$ 4,274,301	\$ 3,823,294	\$ 191,479,544	\$ 125,115,222
Capital Assets, Net	233,315,234	245,686,905	1,171,956	1,125,857	234,487,190	246,812,762
Total Assets	<u>420,520,477</u>	<u>366,978,833</u>	<u>5,446,257</u>	<u>4,949,151</u>	<u>425,966,734</u>	<u>371,927,984</u>
Deferred Outflows of Resources	<u>19,014,711</u>	<u>13,099,567</u>	<u>-</u>	<u>-</u>	<u>19,014,711</u>	<u>13,099,567</u>
Liabilities						
Current and Other Liabilities	106,396,138	110,916,282	330,019	104,336	106,726,157	111,020,618
Long-Term Liabilities	31,901,107	31,339,834	142,184	142,184	32,043,291	31,482,018
Net Pension Liability	158,857,410	180,540,041	-	-	158,857,410	180,540,041
Total Liabilities	<u>297,154,655</u>	<u>322,796,157</u>	<u>472,203</u>	<u>246,520</u>	<u>297,626,858</u>	<u>323,042,677</u>
Deferred Inflows of Resources	<u>66,385,921</u>	<u>48,987,213</u>	<u>-</u>	<u>-</u>	<u>66,385,921</u>	<u>48,987,213</u>
Net Position						
Net Invested in Capital Assets	233,315,234	245,686,905	1,171,956	1,125,857	234,487,190	246,812,762
Restricted	35,262,850	30,833,354	-	-	35,262,850	30,833,354
Unrestricted	<u>(192,583,472)</u>	<u>(268,225,229)</u>	<u>3,802,098</u>	<u>3,576,774</u>	<u>(188,781,374)</u>	<u>(264,648,455)</u>
Total Net Position	<u>\$ 75,994,612</u>	<u>\$ 8,295,030</u>	<u>\$ 4,974,054</u>	<u>\$ 4,702,631</u>	<u>\$ 80,968,666</u>	<u>\$ 12,997,661</u>

* As restated

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 approximately \$68 million mainly attributable to additional local payroll tax of approximately \$55 million offsetting a reduction of revenues from total state sources of approximately (\$35) million, an increase in revenue from property taxes of approximately \$53 million due to increase in tax levy, and an increase in revenue from federal sources of approximately \$23 million related to COVID-19 pandemic recovery relief. Overall general expenditures increased by approximately \$81 million with COVID-19 pandemic recovery efforts compared to various cost reduction measures implemented in the previous year during the COVID-19 pandemic state of emergency, while expenditures for charter schools also increased approximately \$10 million.

**JERSEY CITY PUBLIC SCHOOLS
HUDSON COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

Financial Highlights (Continued)

Additionally, the District had a current year decrease of approximately (\$2) million in net position from total business-type activities before transfers of approximately \$2 million from the governmental activities. The decrease in activities is mainly attributable to the food service fund revenues decreasing dramatically during the COVID-19 pandemic 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 approximately \$4 million.

District activities. The key elements of the District's changes in net position for the years ended June 30, 2021 and 2020 are as follows:

	Changes in Net Position					
	Fiscal Years Ended June 30, 2021 and 2020					
	<u>Governmental Activities</u>		<u>Business Type Activities</u>		<u>Total</u>	
	<u>2021</u>	<u>2020*</u>	<u>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020*</u>
Revenues						
Program Revenues:						
Charges for Services	\$ 298,537	\$ 932,769	\$ 1,280,159	\$ 4,809,473	\$ 1,578,696	\$ 5,742,242
Operating Grants	109,936,281	88,363,605	6,493,536	10,715,978	116,429,817	99,079,583
Capital Grants	1,183,246	961,379	-	-	1,183,246	961,379
General Revenues:						
Property Taxes	189,234,798	136,504,704	-	-	189,234,798	136,504,704
Local Payroll Taxes	86,010,956	30,692,633	-	-	86,010,956	30,692,633
Federal and State Aid						
Not Restricted	528,574,418	522,063,652	-	-	528,574,418	522,063,652
Investment Earnings	338,583	737,600	-	-	338,583	737,600
Miscellaneous	2,334,754	1,685,126	-	-	2,334,754	1,685,126
Total Revenues	<u>917,911,573</u>	<u>781,941,468</u>	<u>7,773,695</u>	<u>15,525,451</u>	<u>925,685,268</u>	<u>797,466,919</u>
Expenses						
Instructional Services	432,013,828	388,241,785	-	-	432,013,828	388,241,785
Support Services	328,458,870	302,228,786	-	-	328,458,870	302,228,786
Charter Schools	83,697,658	73,198,449	-	-	83,697,658	73,198,449
Special Schools	3,449,658	3,177,620	-	-	3,449,658	3,177,620
Business-Type Activities	-	-	10,094,249	14,718,288	10,094,249	14,718,288
Total Expenses	<u>847,620,014</u>	<u>766,846,640</u>	<u>10,094,249</u>	<u>14,718,288</u>	<u>857,714,263</u>	<u>781,564,928</u>
Excess (Deficit) Before Transfers	70,291,559	15,094,828	(2,320,554)	807,163	67,971,005	15,901,991
Transfers	(2,591,977)	-	2,591,977	-	-	-
Change in Net Position	67,699,582	15,094,828	271,423	807,163	67,971,005	15,901,991
Net Position, July 1	8,295,030	(6,799,798)	4,702,631	3,895,468	12,997,661	(2,904,330)
Net Position, June 30	<u>\$ 75,994,612</u>	<u>\$ 8,295,030</u>	<u>\$ 4,974,054</u>	<u>\$ 4,702,631</u>	<u>\$ 80,968,666</u>	<u>\$ 12,997,661</u>

* As restated

Governmental Activities

Federal and State Aid not restricted to a specific purpose increased approximately \$28 million mainly an increase of approximately \$9 million in on-behalf TPAF pension and post retirement contributions; an increase of approximately \$50 million additional on-behalf OPEB contributions; an increase of approximately \$23 million in federal aid related to COVID-19 pandemic recovery relief; offset by a decrease of approximately (\$55) million in state adjustment aid. Revenue from property taxes had an increase of approximately \$53 million and revenue from local payroll tax increased approximately \$55 million to offset the compounding reduction in state adjustment aid.

**JERSEY CITY PUBLIC SCHOOLS
HUDSON COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

Financial Highlights (Continued)

Expenses increased approximately \$81 million as a result of an increase of approximately \$9 million in on-behalf TPAF pension and post retirement contributions; an increase of approximately \$50 million in additional on-behalf OPEB expense; and an increase of approximately \$22 million in current expenses mainly attributed to COVID-19 pandemic efforts compared to various cost reduction measures implemented in the previous year during the COVID-19 pandemic 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.

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, 2021, 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>2021</u>	<u>Percent of Total</u>	<u>Increase/(Decrease) from 2020</u>	
			<u>Amount</u>	<u>Percent</u>
Revenues:				
Federal Sources	\$ 51,234,029	6.10%	\$ 22,604,447	78.95%
State Sources	508,821,657	60.71%	(35,458,948)	-6.51%
Local Sources	<u>278,217,628</u>	<u>33.19%</u>	<u>108,608,234</u>	64.03%
Total Revenues	<u>\$ 838,273,314</u>	<u>100.00%</u>	<u>\$ 95,753,733</u>	12.90%

The an increase of approximately \$23 million of federal sources is mainly attributable to federal awards related to COVID-19 pandemic recovery relief.

The decrease of approximately (\$35) million in revenue from state sources is mainly the result of a decrease in state adjustment aid of approximately (\$55) million offset by an increase of approximately \$18 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.

**JERSEY CITY PUBLIC SCHOOLS
HUDSON COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

Financial Analysis of the District's Funds (Continued)

The increase in revenue from local sources of approximately \$109 million is mainly the result of increased revenues from local tax levy of approximately \$53 million and an increase of approximately \$55 million in payroll tax, in comparison to the current year.

The following schedule presents a summary of General Fund and Special Revenue Fund expenditures for the fiscal year ended June 30, 2021 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>2021</u>	<u>Percent of Total</u>	<u>Increase/(Decrease) from 2020</u>	
			<u>Amount</u>	<u>Percent</u>
Expenditures:				
Instruction	\$ 254,939,432	33.34%	\$ 14,063,304	5.84%
Undistributed	425,728,514	55.67%	24,719,240	6.16%
Charter Schools	83,697,658	10.94%	10,499,209	14.34%
Special Schools	<u>346,635</u>	<u>0.05%</u>	<u>(320,575)</u>	-48.05%
Total Expenditures	<u>\$ 764,712,239</u>	<u>100.00%</u>	<u>\$ 48,961,178</u>	6.84%

The increase of approximately \$14 million for instruction expenses is mainly attributable to a return to regular staffing levels and COVID-19 pandemic recovery efforts in comparison to cost reduction efforts in the previous year in response to e COVID-19 pandemic state of emergency.

The increase of approximately \$25 million in undistributed expenses is also mainly attributable to a return to regular staffing levels and COVID-19 pandemic recovery efforts in comparison to cost reduction efforts in the previous year in response to e COVID-19 pandemic state of emergency, offset by an increase in on-behalf TPAF pension and post-retirement medical contributions by the State of New Jersey of \$18 million.

The increase of approximately \$10 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 \$75 million while expenditures increased from prior year approximately \$27 million. The increase in General Fund revenues is due to an increase in the local tax levy of \$53 million; an increase approximately \$55 million in local payroll tax; and an increase of on-behalf TPAF pension, post-retirement medical, and social security contributions of approximately \$18 million; offset by a decrease of (\$55) million in state adjustment aid over the prior year. The increase in General Fund expenditures is due to the increase in expenditures to charter schools of approximately \$11 million; an increase of approximately \$3 million in plant operations and maintenance and approximately \$2 million in capital outlay due to the return to regular staffing levels and COVID-19 pandemic recovery efforts in comparison to cost reduction efforts in the previous year in response to COVID-19 pandemic state of emergency; offset by aforementioned increase in on-behalf TPAF pension, post-retirement medical, and social security expense of approximately \$18 million, and decrease of approximately (\$5) million in pupil transportation due to reduction of services while students were more months in remote learning than in previous year.

Of the \$110,840,233 of fund balances in the General Fund, \$29,140,325 of encumbrances and \$54,650,000 of fund balance - designated for subsequent years is assigned and included with the unassigned deficit of (\$7,154,183), and \$608 has been classified as restricted for capital reserve, \$18,250,988 has been restricted for current year excess surplus and \$15,952,495 has been restricted for excess surplus designated for subsequent years' expenditures.

**JERSEY CITY PUBLIC SCHOOLS
HUDSON COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

Financial Analysis of the District's Funds (Continued)

Special Revenue Fund

Revenues and expenditures, including transfers to school based budgets in the Special Revenue Fund increased by approximately \$21 million and \$21 million, respectively. Federal source revenues have increased \$23 million over previous year due to a increase in available funding related to COVID-19 pandemic relief. Federal expenditures increased due to the return to regular staffing levels and increase in activities and functions for COVID-19 recovery in comparison to cost reduction efforts implemented in previous year in response to COVID-19 pandemic state of emergency.

The District obtained new significant federal funding that is required to be accounted for in the Special Revenue Fund during the 2021 fiscal year for COVID-19 pandemic relief comprised of approximately \$2.5 million in Coronavirus Relief Fund, approximately \$12.8 million in CARES-ESSER I, and approximately \$48.3 million in CARES ESSER II. The deficit in fund balance of (\$6,021,210) is the result of the (\$7,047,768) State of New Jersey deferral of final state aid payments to the District to the subsequent fiscal year, offset by the restricted fund balance of \$459,953 for student activities and \$566,605 for scholarships.

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. 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.

During the 2020-2021 school year all schools in the district operated within the boundaries of School Based Budgets. The Office of the School Business Administrator provided training and guidance to each of the thirty-eight schools as school management teams and school administrative teams prepared their budgets. School Based Budgets, Early Childhood Program and District Central Office account for the majority of program budgeted within the General Fund. The Jersey City Public Schools' budget is based on accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances. The most significant budgeted fund is the General Fund. During the course of fiscal year 2021, the Jersey City Public Schools amended its General Fund budget as needed. The Jersey City Public Schools uses a site-based budget. The budgeting systems are designed to tightly control total site budgets, but provide flexibility for site management. For the General Fund, final budgeted revenues and other financing sources in the amount of \$615,183,508 were equal to original budgeted revenues and other financing sources. Final budgeted expenditures and other financing uses in the amount of \$663,918,040 were equal to budgeted expenditures and other financing. Significant budgetary variations throughout the General Fund budget for salaries of teachers are attributed to increase in retirements of existing teachers and hirings of new teachers during the 2020-2021 school year and resulting transfers of teachers to different schools and programs throughout the year. Reallocations of those budgetary funds are not made unless necessary. Significant variations also exist in salaries of teachers and employee health benefits because of unanticipated reimbursements from grant sources. There was an exception in the budget controls when an unanticipated deficit in Food Service Fund was subsequently funded by a General Fund contribution that was not budgeted and was found too late to fund with budget transfers.

General Fund revenues and other financing sources were greater than expenditures and other financing uses. Funds from these and other sources add to excess surplus by approximately \$34,203,483. At June 30, 2021 there was \$15,952,495 excess surplus designated for subsequent year's budget. The Jersey City Public Schools will allocate the excess surplus remaining of \$18,250,988 in the 2022-2023 District School Budget. The allocation and projection of surplus are in compliance with New Jersey Department of Education Budgetary Guidelines. The excess surplus reflects a \$32,190,519 final state aid payment for June 30, 2021, however this amount is not reflected in the District Intergovernmental Receivable Account.

**JERSEY CITY PUBLIC SCHOOLS
HUDSON COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

Capital Assets

As of June 30, 2021 and 2020, the District has capital assets, net of accumulated depreciation of \$234,487,190 and \$246,812,762, 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>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>
Capital Assets:						
Land	\$ 14,846,605	\$ 14,846,605	\$ -	\$ -	\$ 14,846,605	\$ 14,846,605
Buildings and Improvements	410,152,130	410,050,487	-	-	410,152,130	410,050,487
Machinery and Equipment	<u>31,196,042</u>	<u>27,654,669</u>	<u>2,827,654</u>	<u>2,666,474</u>	<u>34,023,696</u>	<u>30,321,143</u>
Total Capital Assets	<u>456,194,777</u>	<u>452,551,761</u>	<u>2,827,654</u>	<u>2,666,474</u>	<u>459,022,431</u>	<u>455,218,235</u>
Less: Accumulated Depreciation:						
Buildings and Improvements	(195,070,935)	(186,155,622)	-	-	(195,070,935)	(186,155,622)
Machinery and Equipment	<u>(27,808,608)</u>	<u>(20,709,234)</u>	<u>(1,655,698)</u>	<u>(1,540,617)</u>	<u>(29,464,306)</u>	<u>(22,249,851)</u>
Total Accumulated Depreciation	<u>(222,879,543)</u>	<u>(206,864,856)</u>	<u>(1,655,698)</u>	<u>(1,540,617)</u>	<u>(224,535,241)</u>	<u>(208,405,473)</u>
Capital Assets, Net	<u>\$ 233,315,234</u>	<u>\$ 245,686,905</u>	<u>\$ 1,171,956</u>	<u>\$ 1,125,857</u>	<u>\$ 234,487,190</u>	<u>\$ 246,812,762</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>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>
Long-Term Liabilities:						
Compensated Absences	\$ 33,987,782	\$ 33,373,274	\$ 163,606	\$ 157,982	\$ 34,151,388	\$ 33,531,256
Net Pension Liability	<u>158,857,410</u>	<u>180,540,041</u>	<u>-</u>	<u>-</u>	<u>158,857,410</u>	<u>180,540,041</u>
Total Long-Term Liabilities	<u>\$ 192,845,192</u>	<u>\$ 213,913,315</u>	<u>\$ 163,606</u>	<u>\$ 157,982</u>	<u>\$ 193,008,798</u>	<u>\$ 214,071,297</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, 2021**

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. The reduction in state aid since State adoption of P.L.2018, c.67 is summarized as follows with a projection for remainder of phase-on period:

<u>School Year</u>	<u>State Aid Differential</u>	<u>Percentage of State Aid Differential</u>	<u>Additional Annual Reduction</u>	<u>Accumulated Annual Reduction</u>
2018-2019			\$ 3,610,380	\$ 3,610,380
2019-2020	\$ 209,174,103	13.00%	27,192,633	30,803,013
2020-2021	240,514,449	23.00%	55,318,323	86,121,336
2021-2022	192,306,377	37.00%	71,153,359	157,274,695
2022-2023	124,618,674	55.00%	68,540,271	225,814,966
2023-2024*	56,078,403	76.00%	42,619,586	268,434,552
2024-2025*	13,458,817	100.00%	13,458,817	281,893,369

* The state aid reduction in the 2023-2024 and 2024-2025 school years have been projected without any increase in excess aid or change in state aid differential.

- 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 for the first full school year 2020-2021 were approximately \$86 million and projections appear to be comparable with marginal increases in succeeding fiscal years.
- The District budgeted 28.7% or \$40,988,831 of its June 30, 2021 fund balance to partially fund the 2021-2022 operations. This is a substantial increase from the amount of surplus budgeted in the 2020-2021 adopted budget of \$26,477,671.
- 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 2020-2021 to \$189,234,798 in the 2021-2022 budget, and local payroll tax remained at \$86,010,956 as in 2020-2021 budget.

These factors, along with many others, were considered in preparing the District's budget for the 2021-2022 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, 2021

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Totals</u>
ASSETS			
Cash and cash equivalents	\$ 130,476,589	\$ 6,554,748	\$ 137,031,337
Internal balances	3,396,617	(3,396,617)	-
Inventory	-	442,561	442,561
Restricted assets:			
Cash and cash equivalents	32,670,006	-	32,670,006
Capital reserve account - cash	608	-	608
Capital assets, net			
Non-depreciable	14,846,605	-	14,846,605
Depreciable	218,468,629	1,171,956	219,640,585
Total assets	<u>420,520,477</u>	<u>5,446,257</u>	<u>425,966,734</u>
DEFERRED OUTFLOWS OF RESOURCES			
Pension deferrals	<u>19,014,711</u>	<u>-</u>	<u>19,014,711</u>
LIABILITIES			
Payable to state government	1,736,376	-	1,736,376
Payable to federal government	65,692	-	65,692
Accounts payable and other liabilities	13,348,997	5,241	13,354,238
Accrued salaries and wages	9,510,893	95,999	9,606,892
Payroll deductions and withholdings	4,718,607	-	4,718,607
Summer escrow payroll payable	39,075,300	-	39,075,300
Unearned revenue	15,644,880	212,981	15,857,861
Accrued liability for insurance claims	20,208,718	-	20,208,718
Net pension liability	158,857,410	-	158,857,410
Current portion of long-term obligations	2,086,675	15,798	2,102,473
Noncurrent portion of long-term obligations	31,901,107	142,184	32,043,291
Total liabilities	<u>297,154,655</u>	<u>472,203</u>	<u>297,626,858</u>
DEFERRED INFLOWS OF RESOURCES			
Pension deferrals	<u>66,385,921</u>	<u>-</u>	<u>66,385,921</u>
NET POSITION			
Investment in capital assets	233,315,234	1,171,956	234,487,190
Restricted for:			
Capital reserve	608	-	608
Capital projects	32,201	-	32,201
Student activities	459,953	-	459,953
Scholarships	566,605	-	566,605
Excess surplus	34,203,483	-	34,203,483
Unrestricted (deficit)	(192,583,472)	3,802,098	(188,781,374)
Total net position	<u>\$ 75,994,612</u>	<u>\$ 4,974,054</u>	<u>\$ 80,968,666</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, 2021

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	\$ 278,542,314	-	\$ 50,199,145	\$ -	\$ (228,343,169)	-	\$ (228,343,169)
Special education	135,877,089	-	-	-	(135,877,089)	-	(135,877,089)
Other special instruction	12,894,065	-	-	-	(12,894,065)	-	(12,894,065)
Other instruction	4,700,360	-	-	-	(4,700,360)	-	(4,700,360)
Support services:							
Tuition	21,527,169	-	-	-	(21,527,169)	-	(21,527,169)
Student & instruction related services	152,588,048	298,537	59,737,136	-	(92,552,375)	-	(92,552,375)
General administration	15,976,295	-	-	-	(15,976,295)	-	(15,976,295)
School administrative services	18,990,523	-	-	-	(18,990,523)	-	(18,990,523)
Central services	12,251,474	-	-	-	(12,251,474)	-	(12,251,474)
Administrative information technology	5,698,385	-	-	-	(5,698,385)	-	(5,698,385)
Plant operations and maintenance	64,884,797	-	-	1,183,246	(63,701,551)	-	(63,701,551)
Pupil transportation	36,542,179	-	-	-	(36,542,179)	-	(36,542,179)
Charter schools	3,449,658	-	-	-	(3,449,658)	-	(3,449,658)
Total governmental activities	847,620,014	298,537	109,936,281	1,183,246	(736,201,950)	-	(736,201,950)
Business-type activities:							
Food service	9,140,789	-	6,493,536	-	-	(2,647,253)	(2,647,253)
CASPER program	885,514	1,212,792	-	-	-	327,278	327,278
Other - nonmajor	67,946	67,367	-	-	-	(579)	(579)
Total business-type activities	10,094,249	1,280,159	6,493,536	-	-	(2,320,554)	(2,320,554)
Total primary government	\$ 857,714,263	\$ 1,578,696	\$ 116,429,817	\$ 1,183,246	(736,201,950)	(2,320,554)	(738,522,504)
General revenues:							
Property taxes, levied for general purpose, net				189,234,798			189,234,798
Local payroll taxes assessed for general purpose, net				86,010,956			86,010,956
State aid not restricted				527,533,648			527,533,648
Federal aid not restricted				1,040,770			1,040,770
Investment earnings				338,583			338,583
Miscellaneous income				2,334,754			2,334,754
Transfers				(2,591,977)		2,591,977	-
Total general revenues and transfers				803,901,532		2,591,977	806,493,509
Change in net position				67,699,582		271,423	67,971,005
Net position, July 1				8,295,030		4,702,631	12,997,661
Net position, June 30				\$ 75,994,612		\$ 4,974,054	\$ 80,968,666

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, 2021

	General Fund	Special Revenue Fund	Capital Projects Fund	Total Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 119,333,921	\$ -	\$ -	\$ 119,333,921
Interfund receivable	5,985,132	-	-	5,985,132
Receivables from other governments:				
Federal	17,357	10,502,424	-	10,519,781
State	6,688,661	-	279,194	6,967,855
Local	1,729,185	-	-	1,729,185
Other accounts receivable	859,266	78,852	-	938,118
Restricted assets:				
Cash and cash equivalents	30,904,472	1,765,534	-	32,670,006
Capital reserve account - cash	608	-	-	608
Total assets	\$ 165,518,602	\$ 12,346,810	\$ 279,194	\$ 178,144,606
LIABILITIES AND FUND BALANCES				
Liabilities:				
Interfund payable	\$ -	\$ 207,114	\$ 246,993	\$ 454,107
Payable to state government	1,061,563	674,813	-	1,736,376
Payable to federal government	-	65,692	-	65,692
Accounts payable and other liabilities	526,652	1,568,252	-	2,094,904
Accrued salaries and wages	9,296,247	207,269	-	9,503,516
Payroll deductions and withholdings	4,718,607	-	-	4,718,607
Summer escrow payroll payable	39,075,300	-	-	39,075,300
Unearned revenue	-	15,644,880	-	15,644,880
Total liabilities	54,678,369	18,368,020	246,993	73,293,382
Fund balances:				
Restricted fund balance:				
Excess surplus-designated for subsequent year's expenditures	15,952,495	-	-	15,952,495
Excess surplus	18,250,988	-	-	18,250,988
Capital reserve	608	-	-	608
Student activities	-	459,953	-	459,953
Scholarships	-	566,605	-	566,605
Capital projects	-	-	32,201	32,201
Assigned fund balance:				
Other purposes - year end encumbrances	29,140,325	-	-	29,140,325
Designated for subsequent year's expenditures	54,650,000	-	-	54,650,000
Unassigned fund balance (deficit)	(7,154,183)	(7,047,768)	-	(14,201,951)
Total fund balances	110,840,233	(6,021,210)	32,201	104,851,224
Total liabilities and fund balances	\$ 165,518,602	\$ 12,346,810	\$ 279,194	\$ 178,144,606

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

JERSEY CITY PUBLIC SCHOOLS
Balance Sheet
Governmental Funds
June 30, 2021

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

Total fund balances - governmental funds (from B-1)		\$ 104,851,224
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 \$456,194,777 and the accumulated depreciation is \$228,879,543.		233,315,234
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	\$ 19,014,711	
Deferred pension inflows	<u>(66,385,921)</u>	(47,371,210)
Additional accounts payable for pension contribution offset by deferred outflow for pension liabilities.		(11,254,093)
Additional accrued liability for insurance claims incurred, but not reported.		(11,287,109)
Long-term liabilities are not due and payable in the current period and therefore are not reported as liabilities in the funds.		
Compensated absences	(33,987,782)	
Net pension liability	<u>(158,857,410)</u>	(192,845,192)
The unrestricted net position of the internal service funds are included with governmental activities.		<u>585,758</u>
Net position of governmental activities		<u><u>\$ 75,994,612</u></u>

JERSEY CITY PUBLIC SCHOOLS
Statement of Revenues, Expenditures and Changes in Fund Balance
Governmental Funds
for the Fiscal Year Ended June 30, 2021

	General Fund	Special Revenue Fund	Capital Projects Fund	Total Governmental Funds
REVENUES				
Local sources:				
Local tax levy	\$ 189,234,798	\$ -	\$ -	\$ 189,234,798
Local payroll taxes	86,010,956			86,010,956
Tuition	187,928	-	-	187,928
Interest earned	338,583	-	-	338,583
Miscellaneous	1,710,685	734,678	-	2,445,363
State sources	441,464,455	67,357,202	380,837	509,202,494
Federal sources	1,040,770	50,193,259	-	51,234,029
Total revenues	<u>719,988,175</u>	<u>118,285,139</u>	<u>380,837</u>	<u>838,654,151</u>
EXPENDITURES				
Current:				
Instruction:				
Regular instruction	133,820,863	50,199,145	-	184,020,008
Special education instruction	55,973,807	-	-	55,973,807
Other special instruction	12,033,594	-	-	12,033,594
Other instruction	2,912,023	-	-	2,912,023
Support services and undistributed costs:				
Tuition	20,854,439	-	-	20,854,439
Student & instruction related services	51,172,059	59,737,136	-	110,909,195
General administration	10,338,835	-	-	10,338,835
School administrative services	17,609,700	-	-	17,609,700
Central services	7,422,597	-	-	7,422,597
Administrative information technology	3,701,155	-	-	3,701,155
Plant operations and maintenance	58,135,379	-	-	58,135,379
Pupil transportation	12,193,443	-	-	12,193,443
Unallocated Employee benefits	180,920,755	-	-	180,920,755
Special schools	346,635	-	-	346,635
Charter schools	83,697,658	-	-	83,697,658
Capital outlay	2,459,770	802,409	380,837	3,643,016
Total expenditures	<u>653,592,712</u>	<u>110,738,690</u>	<u>380,837</u>	<u>764,712,239</u>
Excess (deficiency) of revenues over expenditures	<u>66,395,463</u>	<u>7,546,449</u>	<u>-</u>	<u>73,941,912</u>
OTHER FINANCING SOURCES (USES)				
Transfers in (out):				
Contribution to school based budgeting	9,522,002	(9,522,002)	-	-
Local contribution to preschool education aid	(1,800,000)	1,800,000	-	-
Contribution to food services to cover deficit	(2,591,977)	-	-	(2,591,977)
Total other financing sources (uses)	<u>5,130,025</u>	<u>(7,722,002)</u>	<u>-</u>	<u>(2,591,977)</u>
Net changes in fund balance	71,525,488	(175,553)	-	71,349,935
Fund balances - July 1 (as restated)	39,314,745	(5,845,657)	32,201	33,501,289
Fund balances - June 30	<u>\$ 110,840,233</u>	<u>\$ (6,021,210)</u>	<u>\$ 32,201</u>	<u>\$ 104,851,224</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, 2021

Total net change in fund balances - governmental funds (from B-2)		\$ 71,349,935
<p>Amounts reported for governmental activities in the statement of activities (A-2) are different because:</p>		
<p>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.</p>		
Depreciation expense	\$ (16,014,687)	
Capital outlays	<u>3,643,016</u>	(12,371,671)
<p>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 (+).</p>		
Compensated absences paid	2,033,440	
Compensated absences accrued	<u>(2,647,948)</u>	(614,508)
<p>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.</p>		
Internal service fund change in net position		394,944
<p>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.</p>		
Accrued liability for insurance claims incurred, but not reported	(660,747)	
Reduction in PERS pension expense recognized	9,601,629	
Additional on-behalf TPAF pension expense	(27,477,694)	
Additional on-behalf TPAF pension contribution	27,477,694	
Additional on-behalf OPEB expense	(51,779,728)	
Additional on-behalf OPEB contribution	<u>51,779,728</u>	<u>8,940,882</u>
Change in net position of governmental activities		<u><u>\$ 67,699,582</u></u>

PROPRIETARY FUNDS

JERSEY CITY PUBLIC SCHOOLS
Combining Statements of Net Position
Proprietary Funds
June 30, 2021

	Business-Type Activities Enterprise Funds			Total Enterprise Funds	Major Fund Internal Service Fund
	Major Funds		Other - Nonmajor		
	Food Service	CASPER	Enterprise Funds		
ASSETS					
Current assets:					
Cash and cash equivalents	\$ 1,168,968	\$ 5,252,025	\$ 133,755	\$ 6,554,748	\$ 11,142,668
Interfund receivable	-	-	131,467	131,467	-
Intergovernmental receivable:					
State	3,989	-	-	3,989	-
Federal	657,070	-	-	657,070	-
Local	-	-	-	-	506,484
Accounts receivable	1,143	11,295	112	12,550	-
Inventories	442,561	-	-	442,561	-
Total current assets	<u>2,273,731</u>	<u>5,263,320</u>	<u>265,334</u>	<u>7,802,385</u>	<u>11,649,152</u>
Capital assets:					
Machinery and equipment	2,827,654	-	-	2,827,654	215,438
Less: accumulated depreciation	(1,655,698)	-	-	(1,655,698)	(209,504)
Total capital assets	<u>1,171,956</u>	<u>-</u>	<u>-</u>	<u>1,171,956</u>	<u>5,934</u>
Total assets	<u>3,445,687</u>	<u>5,263,320</u>	<u>265,334</u>	<u>8,974,341</u>	<u>11,655,086</u>
LIABILITIES					
Current liabilities:					
Interfund payable	1,851,785	1,676,299	-	3,528,084	2,134,408
Accounts payable	5,241	-	-	5,241	-
Accrued salaries and wages	45,742	50,257	-	95,999	7,377
Unearned revenue	212,981	-	-	212,981	-
Accrued liability for insurance claims	-	-	-	-	8,921,609
Compensated absences	15,798	-	-	15,798	-
Total current liabilities	<u>2,131,547</u>	<u>1,726,556</u>	<u>-</u>	<u>3,858,103</u>	<u>11,063,394</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>2,273,731</u>	<u>1,726,556</u>	<u>-</u>	<u>4,000,287</u>	<u>11,063,394</u>
NET POSITION					
Investment in capital assets	1,171,956	-	-	1,171,956	5,934
Unrestricted	-	3,536,764	265,334	3,802,098	585,758
Total net position	<u>\$ 1,171,956</u>	<u>\$ 3,536,764</u>	<u>\$ 265,334</u>	<u>\$ 4,974,054</u>	<u>\$ 591,692</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, 2021

	Business-Type Activities Enterprise Funds			Total Enterprise Funds	Major Fund Internal Service Fund
	Major Funds		Other - Nonmajor		
	Food Service	CASPER	Enterprise Funds		
OPERATING REVENUES					
Charges for services:					
Insurance proceeds	\$ -	\$ -	\$ -	\$ -	\$ 4,986,040
Tuition fees	-	1,212,792	67,367	1,280,159	4,519,442
Total operating revenues	<u>-</u>	<u>1,212,792</u>	<u>67,367</u>	<u>1,280,159</u>	<u>9,505,482</u>
OPERATING EXPENSES					
Cost of sales - reimbursable programs	2,858,801	-	-	2,858,801	-
Insurance claims	-	-	-	-	4,986,040
Salaries and wages	4,479,698	500,120	55,177	5,034,995	3,116,156
Employee benefits	1,314,249	45,647	-	1,359,896	916,862
Professional and technical services	15,539	-	3,384	18,923	29,947
Other services	16,532	-	-	16,532	-
Rentals	-	-	-	-	52,990
Supplies and materials	340,889	339,747	9,385	690,021	8,543
Depreciation expense	115,081	-	-	115,081	14,089
Total operating expenses	<u>9,140,789</u>	<u>885,514</u>	<u>67,946</u>	<u>10,094,249</u>	<u>9,124,627</u>
Operating (loss) income	<u>(9,140,789)</u>	<u>327,278</u>	<u>(579)</u>	<u>(8,814,090)</u>	<u>380,855</u>
NONOPERATING REVENUES					
State sources:					
State school lunch program	6,474	-	-	6,474	-
Federal sources:					
School breakfast program	56,065	-	-	56,065	-
National school lunch program	91,404	-	-	91,404	-
Summer food service program for children	6,089,864	-	-	6,089,864	-
Commodity supplemental food program	125,263	-	-	125,263	-
National school lunch program - equipment assistance grant	18,232	-	-	18,232	-
Fruits and vegetables	64,755	-	-	64,755	-
Private sources - donations	41,479	-	-	41,479	-
	<u>6,493,536</u>	<u>-</u>	<u>-</u>	<u>6,493,536</u>	<u>-</u>
(Loss) income before transfer	<u>(2,647,253)</u>	<u>327,278</u>	<u>(579)</u>	<u>(2,320,554)</u>	<u>380,855</u>
Transfer in - contribution from general fund	<u>2,591,977</u>	<u>-</u>	<u>-</u>	<u>2,591,977</u>	<u>-</u>
Change in net position	(55,276)	327,278	(579)	271,423	380,855
Net position, July 1	1,227,232	3,209,486	265,913	4,702,631	210,837
Net position, June 30	<u>\$ 1,171,956</u>	<u>\$ 3,536,764</u>	<u>\$ 265,334</u>	<u>\$ 4,974,054</u>	<u>\$ 591,692</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, 2021

	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	\$ 175,316	\$ 1,789,644	\$ 115,452	\$ 2,080,412	\$ 6,304,137
Other receipts	-	-	-	-	4,986,040
Payments to employees for salaries and benefits	(5,792,200)	(497,658)	(55,570)	(6,345,428)	(4,032,913)
Payments to suppliers for goods and services	(3,269,034)	(339,747)	(28,436)	(3,637,217)	(91,480)
Payments to insurance provider	-	-	-	-	(6,349,585)
Net cash (used) provided by operating activities	<u>(8,885,918)</u>	<u>952,239</u>	<u>31,446</u>	<u>(7,902,233)</u>	<u>816,199</u>
Cash flows from non-capital financing activities:					
Cash received from state sources	4,700	-	-	4,700	-
Cash received from federal sources	6,842,866	-	-	6,842,866	-
Cash received from private sources	41,479	-	-	41,479	-
Cash received from other funds	767,172	-	(20,333)	746,839	-
Net cash provided (used) by non-capital financing activities	<u>7,656,217</u>	<u>-</u>	<u>(20,333)</u>	<u>7,635,884</u>	<u>-</u>
Cash flows from capital and related financing activities:					
Acquisition of capital assets	(161,180)	-	-	(161,180)	-
Net cash (used) by capital and related financing activities	<u>(161,180)</u>	<u>-</u>	<u>-</u>	<u>(161,180)</u>	<u>-</u>
Net (decrease) increase in cash and cash equivalents	(1,390,881)	952,239	11,113	(427,529)	816,199
Cash and cash equivalents, July 1	2,559,849	4,299,786	122,642	6,982,277	10,326,469
Cash and cash equivalents, June 30	<u>\$ 1,168,968</u>	<u>\$ 5,252,025</u>	<u>\$ 133,755</u>	<u>\$ 6,554,748</u>	<u>\$ 11,142,668</u>
Reconciliation of operating (loss) income to net cash (used) provided by operating activities:					
Operating (loss) income	\$ (9,140,789)	\$ 327,278	\$ (579)	\$ (8,814,090)	\$ 380,855
Adjustment to reconcile operating (loss) income to net cash (used) provided by operating activities:					
Depreciation	115,081	-	-	115,081	14,089
Food distribution program	125,263	-	-	125,263	-
(Increase) in interfund receivable	-	-	(15,667)	(15,667)	-
Decrease in local intergovernmental receivable	-	-	-	-	1,784,695
(Increase) decrease in accounts receivable	(904)	576,852	48,085	624,033	-
(Increase) in inventories	(162,536)	-	-	(162,536)	-
Increase (decrease) in accrued salaries	1,747	48,109	(393)	49,463	105
Increase in unearned revenue	176,220	-	-	176,220	-
(Decrease) in accrued liability for insurance claims	-	-	-	-	(1,363,545)
Total adjustments	<u>254,871</u>	<u>624,961</u>	<u>32,025</u>	<u>911,857</u>	<u>435,344</u>
Net cash (used) provided by operating activities	<u>\$ (8,885,918)</u>	<u>\$ 952,239</u>	<u>\$ 31,446</u>	<u>\$ (7,902,233)</u>	<u>\$ 816,199</u>
Noncash capital financing activities:					
Food distribution program	\$ 276,343	\$ -	\$ -	\$ 276,343	\$ -

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, 2021**

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 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, 2021**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Separate financial statements are provided for governmental funds and proprietary funds. 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, 2021**

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

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements, however, interfund services provided and used are not eliminated in the process of consolidation.

Amounts reported as program revenues include 1) fees charged to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the District enterprise funds are charges for sales of food, tuition and program fees. Operating expenses for enterprise funds include the cost of sales, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

The District reports unearned revenue on its balance sheets and statements of net position. Unearned revenue arises when resources are received by the District before revenue recognition criteria are met, as when federal assistance is received prior to the incurrence of qualifying expenditures. In subsequent periods, when revenue recognition criteria are met, the liability for unearned revenue is removed from the balance sheet and statement of net position and revenue is recognized.

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.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

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.

	2020 - 2021
Total Revenues (Budgetary Basis)	\$ 117,861,507
Adjustments:	
Add: Prior Year Encumbrances	5,629,659
Less: Current Year Encumbrances	(5,090,623)
Adjust for State Aid Payment Recognize for GAAP Statements in the Current Year, Previously Recognized for Budgetary Purposes	6,932,364
Adjust for State Aid Payment Not Recognized for GAAP Purpose until the Subsequent Year	(7,047,768)
Total Revenues (GAAP Basis)	\$ 118,285,139
Total Expenditures (Budgetary Basis)	\$ 117,861,507
Adjustments:	
Add: Prior Year Encumbrances	5,629,659
Less: Current Year Encumbrances	(5,090,623)
Net Transfers (outflows) to General Fund	(7,722,002)
Total Expenditures (GAAP Basis)	\$ 110,678,541

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgets/Budgetary Control (Continued):

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

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 2020 - 2021 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, 2021, consisted of \$442,561.

**JERSEY CITY PUBLIC SCHOOLS
 NOTES TO BASIC FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

J. Inventories (Continued):

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, payroll agency, summer escrow, unemployment compensation insurance, grant programs, student activities, private scholarships, and capital projects.

L. Capital Assets:

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

Government-Wide Statements

All capital assets are valued at historical cost, or estimated historical cost if actual is unavailable, except for donated capital assets which are recorded at their 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, 2021, the amount earned by these employees but not disbursed was \$39,075,300 and is included in liabilities - summer escrow payroll payable in the general fund.

Payroll deductions and withholdings payable do not meet the definition of a fiduciary activity prescribed in GASB Statement No. 84. *Fiduciary Activities* and also reported in the general fund. Any unremitted balances at year-end are reported as a liability.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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. Funds Held for Unemployment Claims:

Funds held for unemployment claims do not meet the definition of a fiduciary activity prescribed in GASB Statement No. 84, *Fiduciary Activities* and are therefore reported in the general fund. As these funds are restricted pursuant to *N.J.S.A. 43:21-7.3(g)* any employee contributions held for unemployment claims are classified as an other liability and any employer contributions held for unemployment claims are classified as restricted fund balance. Funds used for the payment for claims will reduce the outstanding liability before use of the restricted fund balance.

P. Compensated Absences:

The District accounts for compensated absences (e.g., unused vacation, sick leave) as directed by Governmental Accounting Standards District Statement No. 16, "Accounting for Compensated Absences." A Liability for compensated absences attributable to services already rendered and not contingent on a specific event that is outside the control of the employer and employee is accrued as employees earn the rights to the benefits.

District employees are granted varying amounts of vacation and sick leave in accordance with the District's personnel policy. Upon termination, employees are paid for accrued vacation. The District's policy permits employees to accumulate unused sick leave and carry forward the full amount to subsequent years. Upon retirement employees shall be paid by the District for the unused sick leave in accordance with the District's agreements with the various employee unions.

In the government-wide Statement of Net Position, the liabilities whose average maturities are greater than one year should be reported in two components - the amount due within one year and the amount due in more than one year.

The liability for these compensated absences recorded as liabilities in the governmental activities and the business-type activities in the government-wide financial statements amounted to \$33,987,782 and \$163,606, respectively, at June 30, 2021, 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.

Q. 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.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

R. 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.

S. 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.

T. 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.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

T. Equity Classifications (Continued):

Governmental Fund Statements (Continued)

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, 2021 audited excess surplus that is required to be appropriated in the 2022-2023 original budget certified for taxes.

Excess Surplus – Prior Year - Designated for Subsequent Year's Budget - This restriction was created to represent the June 30, 2020 audited excess surplus that will be appropriated in the 2021-2022 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.

Scholarships – Represents fund balance restricted specifically for scholarships fully funded by private contributions solely for such purpose.

Student Activities – Represents fund balance restricted specifically for student activities funded by fees and dues collected solely for such purposes.

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 2021-2022 original budget certified for taxes.

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

Fund Balance Policies

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

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

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

T. Equity Classifications (Continued):

Fund Balance Policies (Continued)

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.

U. 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.

V. 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.

W. 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 \$106,276,308 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.

X. Estimates

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

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Y. Tax Abatements

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

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

Z. GASB Pronouncements

Recently Adopted Accounting Pronouncements

Beginning with the year ended June 30, 2021, the District has implemented 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.

An activity meeting the criteria should be reported in a fiduciary fund in the basic financial statements. Governments with activities meeting the criteria should present a statement of fiduciary net position and a statement of changes in fiduciary net position. An exception to that requirement is provided for a business-type activity that normally expects to hold custodial assets for three months or less. As a result of the implementation of this Statement, the New Jersey Department of Education has made the following determinations as to the reporting of certain funds which, in prior years, have been reported as Fiduciary Activities:

<u>Activity</u>	<u>Prior to Implementation</u>	<u>After Implementation</u>
Private Purpose Scholarship	Fiduciary Fund	Special Revenue Fund
Unemployment Compensation Insurance	Fiduciary Fund	General Fund
Student Activity	Fiduciary Fund	Special Revenue Fund
Payroll Agency	Fiduciary Fund	General Fund

Recently Issued Accounting Pronouncements to be implemented in future years

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.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Z. GASB Pronouncements

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

GASB Statement No. 89, *Accounting for Interest Costs Incurred Before the End of a Construction Period*. 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.

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*. This Statement provides guidance regarding the financial reporting of defined contribution pension plans, defined contribution OPEB plans, and other employee benefit plans. The Statement will also enhance (1) information related to Section 457 plans that meet the definition of a pension plan and the benefits provided through those plans and (2) investment information for all Section 457 plans. Paragraphs 4 and 5 of the Statement were effective immediately whereas the remaining requirements of this Statement are effective for periods beginning after June 15, 2021.

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.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

NOTE 2. DEPOSITS AND INVESTMENTS (Continued)

Deposits

N.J.S.A. 17:9-41 et.seq. establishes the requirements for the security of deposits of governmental units. The Statute requires that no governmental unit shall deposit public funds in a public depository unless such funds are secured in accordance with the Act. Public depositories include savings and loan institutions, banks (both state and national banks) and savings banks, the deposits of which are federally insured. All public depositories must pledge collateral, having a market value at least equal to five percent of the average daily balance of collected public funds, to secure the deposits of governmental units. If a public depository fails, the collateral it has pledged, plus the collateral of all other public depositories, is available to pay the full amount of their deposits to the governmental units.

GASB Statement No. 40 requires that the District disclose whether its deposits are exposed to custodial credit risk (risk that in the event of failure of the counterparty, the District would not be able to recover the value of its deposit or investment). Deposits are exposed to custodial credit risk if they are not covered by depository insurance and the deposits are:

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

The District does not have a policy for management of custodial credit risk, other than depositing all of its funds in banks covered by GUDPA. At least five percent of the District's deposits were fully collateralized by funds held by the financial institution, but not in the name of the District. Due to the nature of GUDPA, further information is not available regarding the full amount that is collateralized.

Bank balances are insured up to \$250,000 in the aggregate by the FDIC for each bank. SIPC replaces cash claims up to a maximum of \$100,000 for each failed brokerage firm. At June 30, 2021, the book value of the District’s deposits was \$201,632,961 and bank balances of the District’s cash and deposits amounted to \$116,849,942.

As of June 30, 2021, 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	201,132,961
	<u>201,632,961</u>
Reconciliation to Government-Wide Statement of	
Net Position:	
Unrestricted Cash	\$ 137,031,337
Restricted Cash	64,601,624
	<u>\$ 201,632,961</u>

Investments

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

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

NOTE 3. DEPOSIT AND INVESTMENT RISK

Credit Risk – The District does not have an investment policy regarding the management of credit risk. GASB Statement No. 40 requires that the District disclose the credit rating of all debt security investments except for obligations of the U.S. government or investments guaranteed by the U.S. government. The District is exempt from this requirement because it does not hold any debt securities.

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

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

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

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

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

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

At June 30, 2021 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 \$8,435,203 are comprised of \$17,357 from federal sources, \$6,688,661 from state sources and \$1,729,185 from local sources.

Receivables from other governments as reported on the special revenue fund balance sheet amounting to \$10,502,424 are comprised of \$10,502,424 from federal 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, 2021**

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, 2021:

	<u>Balance at July 1, 2020</u>	<u>Additions</u>	<u>Disposals</u>	<u>Balance at June 30, 2021</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	410,050,487	101,643	-	410,152,130
Machinery and equipment	<u>27,654,669</u>	<u>3,541,373</u>	<u>-</u>	<u>31,196,042</u>
Total capital assets, being depreciated	<u>437,705,156</u>	<u>3,643,016</u>	<u>-</u>	<u>441,348,172</u>
Less accumulated depreciation for:				
Buildings and improvements	(186,155,622)	(8,915,313)	-	(195,070,935)
Machinery and equipment	<u>(20,709,234)</u>	<u>(7,099,374)</u>	<u>-</u>	<u>(27,808,608)</u>
Total accumulated depreciation	<u>(206,864,856)</u>	<u>(16,014,687) *</u>	<u>-</u>	<u>(222,879,543)</u>
Total capital assets, being depreciated, net	<u>230,840,300</u>	<u>(12,371,671)</u>	<u>-</u>	<u>218,468,629</u>
Governmental activities capital assets, net	<u>\$ 245,686,905</u>	<u>\$ (12,371,671)</u>	<u>\$ -</u>	<u>\$ 233,315,234</u>

* Depreciation expense was charged to Governmental Activities for the year fiscal year ended June 30, 2021 as follows:

Instruction:	
Regular instruction	\$ 5,936,183
Special education instruction	1,805,623
Other special instruction	388,184
Other instruction	<u>93,937</u>
Total Instruction	<u>8,223,927</u>
Support Services:	
Tuition	672,730
Student & instruction related services	3,577,748
General administration	333,514
School administrative services	568,060
Central services	239,441
Administrative information technology	119,393
Plant operations and maintenance	1,875,352
Pupil transportation	379,251
Special schools	<u>11,182</u>
Total Support Services	<u>7,776,671</u>
Internal Service Fund:	
Depreciation Expense	<u>14,089</u>
Total Depreciation Expense	<u>\$ 16,014,687</u>

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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, 2021:

	<u>Balance at July 1, 2020</u>	<u>Additions</u>	<u>Disposals</u>	<u>Balance at June 30, 2021</u>
Business-type Activities				
Capital assets, being depreciated:				
Machinery and equipment	\$ 2,666,474	\$ 161,180	\$ -	\$ 2,827,654
Total capital assets, being depreciated	<u>2,666,474</u>	<u>161,180</u>	<u>-</u>	<u>2,827,654</u>
Less accumulated depreciation for:				
Machinery and equipment	(1,540,617)	(115,081)	-	(1,655,698)
Total accumulated depreciation	<u>(1,540,617)</u>	<u>(115,081)</u>	<u>-</u>	<u>(1,655,698)</u>
Total capital assets, being depreciated, net	<u>1,125,857</u>	<u>46,099</u>	<u>-</u>	<u>1,171,956</u>
Business-type activities capital assets, net	<u>\$ 1,125,857</u>	<u>\$ 46,099</u>	<u>\$ -</u>	<u>\$ 1,171,956</u>

NOTE 6. LONG-TERM LIABILITIES

Changes in Long-Term Liabilities

During the year ended June 30, 2021, the following changes occurred in long-term liabilities:

	<u>Balance June 30, 2020</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance June 30, 2021</u>	<u>Due Within One Year</u>	<u>Long-Term Portion</u>
Governmental Activities:						
Compensated Absences	\$ 33,373,274	\$ 2,647,948	\$ (2,033,440)	\$ 33,987,782	\$ 2,086,675	\$ 31,901,107
Net Pension Liability	<u>180,540,041</u>	<u>-</u>	<u>(21,682,631)</u>	<u>158,857,410</u>	<u>-</u>	<u>-</u>
Total Governmental Activities	<u>\$ 213,913,315</u>	<u>\$ 2,647,948</u>	<u>\$ (23,716,071)</u>	<u>\$ 192,845,192</u>	<u>\$ 2,086,675</u>	<u>\$ 31,901,107</u>
Business-Type Activities:						
Compensated Absences	<u>\$ 157,982</u>	<u>\$ 21,422</u>	<u>\$ (15,798)</u>	<u>\$ 163,606</u>	<u>\$ 16,136</u>	<u>\$ 147,470</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, 2021 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 \$1,545,000 to 2022 with variable interest at 0.0659% to 3.139%.	\$ 6,295,000
\$9,830,000, 2015B School Refunding Bonds, due in annual installments starting February 15, 2016 at \$80,000 and \$945,000 to \$1,160,000 from 2022 to 2027 with variable interest at 2.9% to 5.0%.	<u>1,545,000</u>
	<u>\$ 7,840,000</u>

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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
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	1,120,000	90,800	1,210,800
2027	1,160,000	34,800	1,194,800
	<u>\$ 7,840,000</u>	<u>\$ 965,049</u>	<u>\$ 8,805,049</u>

Bonds Authorized But Not Issued

As of June 30, 2021, 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, 2021**

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, 2021

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, 2020 is \$16.4 billion and the plan fiduciary net position as a percentage of the total pension liability is 58.32%. The collective net pension liability of the State funded TPAF at June 30, 2020 is \$65.99 billion and the plan fiduciary net position as a percentage of total pension liability is 24.60%.

The total pension liabilities were determined based on actuarial valuations as of July 1, 2019 which were rolled forward to June 30, 2020.

Actuarial Methods and Assumptions

In the July 1, 2019 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, 2021**

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, 2021 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, 2021, 2020 and 2019 the District paid the required contributions to PERS of \$10,656,644, \$9,746,230, and \$10,162,642, respectively.

During the years ended June 30, 2021, 2020 and 2019 the District paid the required contributions to DCRP of \$55,206, \$126,785 and \$176,201, 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 \$17,860,956 during the year ended June 30, 2021, 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, 2020. 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, 2021**

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, 2020 are based on the ratio of each employer's contribution to total employer contributions of the group for the fiscal year ended June 30, 2020.

At June 30, 2021 the District reported in the statement of net position (accrual basis) a liability of \$158,857,410 for its proportionate share of the PERS net pension liability. The net pension liability was measured as of June 30, 2020, 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, 2020, the District's PERS proportion was 0.9741%, which was a decrease of 0.0279% from its proportion measured as of June 30, 2019.

For the year ended June 30, 2021, the District recognized in the government-wide statement of activities (accrual basis) pension expense of \$1,055,015 for PERS. The pension contribution made by the District during the current 2020-2021 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, 2021 with a measurement date of the prior fiscal year end of June 30, 2020. 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, 2021 for contributions made subsequent to the current fiscal year-end.

At June 30, 2021, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and accrual experience	\$ 2,330,744	\$ -
Changes in assumptions	-	61,361,587
Net differences between projected and actual investment earnings on pension plan investments	5,429,874	-
Changes in proportion	-	5,024,334
District contributions subsequent to measurement date	11,254,093	-
Total	\$ 19,014,711	\$ 66,385,921

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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)

\$11,254,093 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,	
2022	\$ (20,411,168)
2023	(19,121,228)
2024	(12,352,954)
2025	(5,579,683)
2026	<u>(1,160,270)</u>
	<u>\$ (58,625,303)</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, 2020 measurement date was determined by an actuarial valuation as of July 1, 2019, which was rolled forward to June 30, 2020. 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-2020.

The actuarial assumptions used in the July 1, 2019 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, 2021**

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, 2020) 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, 2020 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
US Equity	27.00%	7.71%
Non-U.S. Developed Market Equity	13.50%	8.57%
Emerging Market Equity	5.50%	10.23%
Private Equity	13.00%	11.42%
Real Assets	3.00%	9.73%
Real Estate	8.00%	9.56%
High Yield	2.00%	5.95%
Private Credit	8.00%	7.59%
Investment Grade Credit	8.00%	2.67%
Cash Equivalents	4.00%	0.50%
U.S. Treasuries	5.00%	1.94%
Risk Mitigation Strategies	3.00%	3.40%

Discount Rate

The discount rate used to measure the total pension liability was 7.00% as of June 30, 2020. 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 and the non-employer contributing entity will be based on 78% 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 all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all projected benefit payments to determine the total pension liability.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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, 2020, 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 (6.00%)	At Current Discount Rate (7.00%)	At 1% Increase (8.00%)
District's proportionate share of PERS net pension liability	\$ 199,974,978	\$ 158,857,410	\$ 123,968,030

The sensitivity analysis was based on the proportionate share of the District's net pension liability at June 30, 2020. 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, 2021 the District reported accounts payable to the PERS of \$11,254,093 for the required actuarially determined contribution to PERS for the year ended June 30, 2021.

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, 2020. 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, 2020, 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, 2021**

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, 2021 the State’s net pension liability for TPAF associated with the District was \$1,524,193,495. 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, 2020. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2019, which was rolled forward to June 30, 2020. At June 30, 2020 the State’s proportionate share of the TPAF net pension liability associated with the District was 2.3147%, which was a decrease of 0.1087% from its proportion measured as of June 30, 2019.

For the year ended June 30, 2021 the District recognized in the government-wide statement of activities (accrual basis) pension expense of \$94,780,842 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, 2020 measurement date was determined by an actuarial valuation as of July 1, 2019, which was rolled forward to June 30, 2020. 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-2020.

The actuarial assumptions used in the July 1, 2019 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, 2020) 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, 2021**

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, 2020 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
US Equity	27.00%	7.71%
Non-U.S. Developed Market Equity	13.50%	8.57%
Emerging Market Equity	5.50%	10.23%
Private Equity	13.00%	11.42%
Real Assets	3.00%	9.73%
Real Estate	8.00%	9.56%
High Yield	2.00%	5.95%
Private Credit	8.00%	7.59%
Investment Grade Credit	8.00%	2.67%
Cash Equivalents	4.00%	0.50%
U.S. Treasuries	5.00%	1.94%
Risk Mitigation Strategies	3.00%	3.40%

Discount Rate

The discount rate used to measure the total pension liability for TPAF was 5.40% as of June 30, 2020. 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 2.21% as of June 30, 2020 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 78% 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 2062. Therefore, the long-term expected rate of return on plan investments was applied to projected benefit payments through 2062, 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, 2020 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 (4.40%)	At Current Discount Rate (5.40%)	At 1% Increase (6.40%)
States proportionate share of the TPAF net pension liability attributable to the District	\$ 1,790,343,766	\$ 1,524,193,495	\$ 1,303,200,368

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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, 2020. 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	216,804
Inactive Plan Members or Beneficiaries Currently Receiving Benefit Payments	<u>149,304</u>
Total	<u>366,108</u>

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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, 2020 is \$67.8 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, 2019 which were rolled forward to June 30, 2020.

Actuarial Methods and Assumptions

In the June 30, 2019 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 \$1.18 billion to the OPEB plan in fiscal year 2020.

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, 2021, 2020, and 2019 were \$21,091,758, \$19,172,314, and \$22,072,425, 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, 2021**

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, 2020. 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, 2021, the District recognized in the government-wide statement of activities (accrual basis) OPEB expense of \$72,871,486. 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, 2021 the State’s proportionate share of the OPEB liability attributable to the District is \$1,640,627,230 . 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, 2020 to the total OPEB liability of the State Health Benefit Program Fund – Local Education Retired Employees Plan at June 30, 2020. At June 2020, the State’s share of the OPEB liability attributable to the District was 2.4194% which was a decrease of -0.0443% from its proportion measured as of June 30, 2019 of 2.4637%.

Actuarial Assumptions

The OPEB liability for the June 30, 2020, measurement date was determined by an actuarial valuation as of June 30, 2019, which was rolled forward to June 30, 2020. 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 – 4.45% based on years of service	2.00 – 6.00% based on years of service
Thereafter	1.55 – 4.45% 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-2020. 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-2020. 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-2020.

The actuarial assumptions used in the June 30, 2019 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, 2021**

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)

Health Care Trend Assumptions

For pre-Medicare medical benefits, the trend rate is initially 5.6% and decreases to a 4.5% long-term trend rate after seven years. For post-65 medical benefits, the actual fully-insured Medicare Advantage trend rate for fiscal year 2021 through 2022 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 seven years. For the Medicare Part B reimbursement, the trend rate is 5.0%.

Discount Rate

The discount rate for June 30, 2020 was 2.21%. 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, 2021 (measurement date June 30, 2020) is as follows:

	<u>Total OPEB Liability (State Share 100%)</u>
Balance, June 30, 2019 measurement date	\$ 1,028,095,643
Changes reconized for the fiscal year:	
Service cost	39,044,449
Interest on the total OPEB liability	36,869,387
Difference between expected and actual experience	264,627,791
Changes in assumptions	299,686,217
Gross benefit payments	(28,561,969)
Contributions from the member	865,712
Net changes	<u>612,531,587</u>
Balance, June 30, 2020 measurement date	<u>\$ 1,640,627,230</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, 2020. 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, 2020 was not provided by the pension system.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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, 2021, calculated using the previously disclosed healthcare trend rate as well as what the total non-employer OPEB liability attributable to the District would be if it was calculated using a healthcare trend rate that is 1% point lower or 1% point higher than the current rate:

	At 1% Decrease (1.21%)	At Current Discount Rate (2.21%)	At 1% Increase (3.21%)
State's Proportionate Share of the OPEB Liability Attributable to the District	\$ 2,050,444,268	\$ 1,640,627,230	\$ 1,376,943,051

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, 2021, 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	\$ 1,324,369,626	\$ 1,640,627,230	\$ 2,017,219,745

The sensitivity analyses were based on the State's proportionate share of the OPEB liability attributable to the District at June 30, 2020. Sensitivity analyses specific to the State's proportionate share of the OPEB liability attributable to the District at June 30, 2020 were not provided by the pension system.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

NOTE 9. INTERFUND RECEIVABLES AND PAYABLES

The following interfund balances remained on the balance sheet of the governmental fund financial statement at June 30, 2021:

<u>Fund</u>	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
Governmental Funds:		
General	\$ 5,985,132	\$ -
Special Revenue	-	207,114
Proprietary Funds:		
Enterprise Funds:		
Food Service	-	1,851,785
CASPER Program	-	1,676,299
Other - Nonmajor	131,467	-
Internal Service Funds:		
Regional Day School	-	2,134,408
Total	<u>\$ 6,116,599</u>	<u>\$ 6,116,599</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.

NOTE 10. INTERFUND TRANSFERS

The special revenue fund transferred a \$9,522,002 contribution to school based budgeting to the general fund during the fiscal year ended June 30, 2021. The general fund transferred a \$1,800,000 contribution to preschool education aid in the special revenue fund and a \$2,591,977 contribution to food services to cover deficit in the food service 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, 2020 to June 30, 2021 fiscal year. The capital reserve balance was \$608 at June 30, 2020, and 2021.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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 aid differential for 2021-2022 was \$192,306,377 of which only 37% or \$71,153,359 was phased-in. The state aid differential for 2022-2023 is \$124,618,674 of which only 55% or \$68,540,271 was phased-in. The reduction in state aid since State adoption of P.L.2018, c.67 is summarized as follows with a projection for remainder of phase-on period:

<u>School Year</u>	<u>State Aid Differential</u>	<u>Percentage of State Aid Differential</u>	<u>Additional Annual Reduction</u>	<u>Accumulated Annual Reduction</u>
2018-2019			\$ 3,610,380	\$ 3,610,380
2019-2020	\$ 209,174,103	13.00%	27,192,633	30,803,013
2020-2021	240,514,449	23.00%	55,318,323	86,121,336
2021-2022	192,306,377	37.00%	71,153,359	157,274,695
2022-2023	124,618,674	55.00%	68,540,271	225,814,966
2023-2024*	56,078,403	76.00%	42,619,586	268,434,552
2024-2025*	13,458,817	100.00%	13,458,817	281,893,369

* The state aid reduction in the 2023-2024 and 2024-2025 school years have been projected without any increase in excess aid or change in state aid differential.

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 and have begun 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 for the first full school year 2020-2021 were approximately \$86 million and projections appear to be comparable with marginal increases in succeeding fiscal years and therefore do not appear will be sufficient to offset State school aid reductions in the succeeding years.

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, 2021, significant amounts of grant expenditures have not been audited by the various grantor agencies but the District believes that disallowed expenditures, if any, based on subsequent audits will not have a material effect on any of the individual governmental funds or the overall financial position of the District.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

NOTE 13. CONTINGENT LIABILITIES (Continued)

On October 29, 2012, the New Jersey Department of Education, Office of Fiscal Accountability and Compliance ("OFAC"), issued a report over the District's No Child Left Behind (NCLB) Title I grant program covering the period from September 1, 2009 through August 31, 2010. OFAC has oversight responsibility for grants that are passed through the Department of Education to sub-recipients. In its report, OFAC noted a number of findings and requested that the District remit \$1,070,834 for what it determined to be unallowable costs. The District has appealed OFAC's decision and believes a significant portion of the amount requested by OFAC will be abated. The District has made a provision for this potential liability in the financial statements.

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

COVID-19 Pandemic and 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. The District had implemented cost reduction efforts and received federal funding related to COVID-19 pandemic relief that offset any negative financial impact of the pandemic. Any resurgence in COVID-19 cases and resulting restrictions may impact the District's programs and functions, however the District has sufficient financial resources to meet its financial needs for one year from the date of the issuance of this report.

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 Annual Comprehensive 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, 2021, 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 \$8,921,609 reported at June 30, 2021 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, 2021**

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 2021, 2020, and 2019 are as follows:

	Fiscal Year Ended June 30,		
	2021	2020	2019
Unpaid Claims, July 1	\$ 10,285,154	\$ 11,292,273	\$ 12,385,593
Claims incurred	2,258,950	4,453,475	3,451,952
Claims paid	(3,622,495)	(5,460,594)	(4,545,272)
Unpaid Claims, June 30	\$ 8,921,609	\$ 10,285,154	\$ 11,292,273

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, 2021, 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 \$11,287,109 reported at June 30, 2021 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 2021, 2020, and 2019 are as follows:

	Fiscal Year Ended June 30,		
	2021	2020	2019
Unpaid Claims, July 1	\$ 10,626,362	\$ 9,681,127	\$ -
Claims incurred	81,527,610	91,129,486	86,865,303
Claims paid	(80,866,863)	(90,184,251)	(77,184,176)
Unpaid Claims, June 30	\$ 11,287,109	\$ 10,626,362	\$ 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 three 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.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

NOTE 14. RISK MANAGEMENT (Continued)

D. New Jersey Unemployment Compensation Insurance (Continued):

All of the District’s funds held for unemployment claims are comprised of employee contributions and classified as an other liability. District contributions, employee contributions, reimbursements to the State for claims paid and the ending balance of funds held for the years ended June 30, 2021, 2020, and 2019 are as follows:

	Fiscal Year Ended June 30,		
	2021	2020	2019
Other liability for claims, July 1	\$ 54,507	\$ 998,601	\$ 925,143
District contributions	-	-	-
Employee contributions	548,155	649,694	571,795
Claims paid	(602,662)	(1,593,788)	(498,337)
Interest earned	-	-	-
Other liability for claims, June 30	\$ -	\$ 54,507	\$ 998,601

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 \$110,840,233 General Fund fund balance at June 30, 2021; \$34,203,483 is restricted as excess surplus in accordance with N.J.S.A.18A:7F-7 and (\$15,952,495 of the total restricted excess surplus has been appropriated and included as anticipated revenue for the year ending June 30, 2022); \$608 has been restricted in the capital reserve; \$29,140,325 is assigned for year-end encumbrances; \$54,650,000 is assigned (appropriated and included as anticipated revenue for the year ending June 30, 2022); and a deficit of (\$7,154,183) is unassigned.

Special Revenue Fund – Of the (\$6,021,210) Special Revenue Fund deficit fund balance at June 30, 2021; \$459,953 restricted for student activities; \$566,605 is restricted for scholarships; and a deficit of (\$7,047,768) is unassigned.

Capital Projects Fund – The \$32,201 Capital Projects Fund fund balance at June 30, 2021 is restricted to capital projects.

The total Governmental Funds fund balance is \$104,851,224.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

NOTE 16. FUND BALANCE APPROPRIATED (Continued)

Government-Wide Statements:

The following is a summary of adjustments made to the fund statements to arrive at the total net position per the government-wide statement of net position:

	Governmental Activities	Business-Type Activities	Total
Fund Balance/Net Position	\$ 104,851,224	\$ 4,974,054	\$ 109,825,278
Add:			
Capital Assets, Net of Accumulated Depreciation	233,315,234	-	233,315,234
Interenal Service Fund Unrestricted Net Position	585,758	-	585,758
Deferred Pension Outflows	19,014,711	-	19,014,711
Less:			
Accounts Payable Related to Pension	(11,254,093)	-	(11,254,093)
Accrued Liability for Health Insurance Claims Incurred, but not Reported	(11,287,109)	-	(11,287,109)
Long-Term Liabilities	(192,845,192)	-	(192,845,192)
Deferred Pension Inflows	(66,385,921)	-	(66,385,921)
Total Net Position	\$ 75,994,612	\$ 4,974,054	\$ 80,968,666

NOTE 17. DEFICIT FUND BALANCES

The District has a deficit fund balance of (\$6,021,210) in the Special Revenue Fund as of June 30, 2021 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 (\$14,201,951) 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, 2021 is \$34,203,483.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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, 2021, \$262,009,877 has been approved by the SDA and \$261,442,089 has been expended on behalf of the District. The SDA is responsible for the funding and management of the projects. During fiscal year 2021, the District had \$101,643 in increases of various outstanding SDA projects. There was \$101,643 in SDA project expenditures reported and no projects completed during fiscal year 2021. The revenues and expenditures associated with these projects are reflected in the Capital Projects Fund.

NOTE 20. PRIOR PERIOD ADJUSTMENTS AND RESTATEMENT

Implementation of New Accounting Pronouncement

The District restated the financial statements for the year ended June 30, 2020 to reflect a prior period adjustment due to the implementation of GASB Statement No. 84. Net position and fund balances at June 30, 2020 has been adjusted as follows:

	Government- wide Statements	Governmental Fund Statements			Total Governmental Funds
		Governmental Activities	General Fund	Special Revenue Fund	
Net position/fund balance, June 30, 2020	\$ 7,208,323	\$ 39,314,745	\$ (6,932,364)	\$ 32,201	\$ 32,414,582
Prior period adjustments:					
Scholarships	571,866	-	571,866	-	571,866
Student activities	514,841	-	514,841	-	514,841
Net position/fund balance, June 30, 2020 (as restated)	<u>\$ 8,295,030</u>	<u>\$ 39,314,745</u>	<u>\$ (5,845,657)</u>	<u>\$ 32,201</u>	<u>\$ 33,501,289</u>

NOTE 21. SUBSEQUENT EVENTS

Management has reviewed and evaluated all events and transactions that occurred between June 30, 2021 through March 15, 2022, the date that the financial statements were issued for possible disclosure and recognition in the financial statements, and no items, other than those already included in Note 13, contingent liabilities, have come to the attention of the District that would require disclosure.

REQUIRED SUPPLEMENTARY INFORMATION

PART II

BUDGETARY COMPARISON SCHEDULES

JERSEY CITY PUBLIC SCHOOLS
Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2021

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES					
Local sources:					
Local tax levy	\$ 189,234,798	\$ -	\$ 189,234,798	\$ 189,234,798	\$ -
Local payroll taxes	86,010,956	-	86,010,956	86,010,956	-
Tuition	67,899	-	67,899	187,928	120,029
Interest earned	110,000	-	110,000	338,583	228,583
Miscellaneous	1,818,437	-	1,818,437	1,710,685	(107,752)
Total - local sources	<u>277,242,090</u>	<u>-</u>	<u>277,242,090</u>	<u>277,482,950</u>	<u>240,860</u>
Federal sources:					
Special Education Medicare Reimbursement Initiative	940,824	-	940,824	1,040,770	99,946
Total - federal sources	<u>940,824</u>	<u>-</u>	<u>940,824</u>	<u>1,040,770</u>	<u>99,946</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	18,201,890	-	18,201,890	18,201,890	-
Extraordinary aid	1,785,679	-	1,785,679	5,092,079	3,306,400
Nonpublic transportation aid	-	-	-	146,160	146,160
On-Behalf TPAF contribution (Non budgeted)					
Pension	-	-	-	67,303,148	67,303,148
Post-retirement medical	-	-	-	21,091,758	21,091,758
Long-term disability insurance	-	-	-	20,446	20,446
Reimbursed TPAF Social Security contributions (Non budgeted)	-	-	-	17,860,956	17,860,956
Total - state sources	<u>326,179,015</u>	<u>-</u>	<u>326,179,015</u>	<u>435,907,883</u>	<u>109,728,868</u>
Total revenues	<u>604,361,929</u>	<u>-</u>	<u>604,361,929</u>	<u>714,431,603</u>	<u>110,069,674</u>
EXPENDITURES					
Current:					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	8,656,415	102,138	8,758,553	7,459,765	1,298,788
Grades 1-5	62,932,178	366,791	63,298,969	56,153,636	7,145,333
Grades 6-8	26,782,853	(440,308)	26,342,545	22,353,986	3,988,559
Grades 9-12	38,184,758	(58,766)	38,125,992	33,460,300	4,665,692
Total regular programs - instruction	<u>136,556,204</u>	<u>(30,145)</u>	<u>136,526,059</u>	<u>119,427,687</u>	<u>17,098,372</u>
Regular programs - home instruction:					
Salaries of teachers	696,454	-	696,454	18,681	677,773
Other purchased services (400-500 series)	334,066	(643)	333,423	61,144	272,279
General supplies	-	643	643	643	-
Total regular programs - home instruction	<u>1,030,520</u>	<u>-</u>	<u>1,030,520</u>	<u>80,468</u>	<u>950,052</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	8,486,446	(1,516,096)	6,970,350	3,514,100	3,456,250
Purchased professional - educational services	1,655,438	9,965	1,665,403	111,782	1,553,621
Purchased professional - technical services	369,961	(24,900)	345,061	-	345,061
Other purchased services (400-500 series)	3,912,339	(89,685)	3,822,654	2,775,095	1,047,559
Travel	17,846	(4,001)	13,845	1,796	12,049
General supplies	7,235,928	(800,078)	6,435,850	3,077,465	3,358,385
Computers - instructional	1,702,011	2,006,838	3,708,849	2,227,721	1,481,128
Textbooks	697,894	(160,413)	537,481	327,407	210,074
Other objects	680,466	(286,469)	393,997	39,609	354,388
Miscellaneous expenditures	56,517	-	56,517	2,517	54,000
Total regular programs - undistributed instruction	<u>24,814,846</u>	<u>(864,839)</u>	<u>23,950,007</u>	<u>12,077,492</u>	<u>11,872,515</u>
Total regular programs	<u>162,401,570</u>	<u>(894,984)</u>	<u>161,506,586</u>	<u>131,585,647</u>	<u>29,920,939</u>
Special education:					
Cognitive - mild:					
Salaries of teachers	443,240	102,040	545,280	541,530	3,750
Other salaries for instruction	175,686	46,378	222,064	140,096	81,968
General supplies	22,163	-	22,163	11,881	10,282
Total cognitive - mild	<u>641,089</u>	<u>148,418</u>	<u>789,507</u>	<u>693,507</u>	<u>96,000</u>

JERSEY CITY PUBLIC SCHOOLS
Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2021

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Cognitive - moderate:					
Salaries of teachers	\$ 721,530	\$ (46,128)	\$ 675,402	\$ 599,732	\$ 75,670
Other salaries for instruction	352,187	(67,101)	285,086	251,406	33,680
General supplies	7,883	(817)	7,066	4,801	2,265
Total cognitive - moderate	<u>1,082,800</u>	<u>(115,246)</u>	<u>967,554</u>	<u>855,939</u>	<u>111,615</u>
Learning/language disabilities:					
Salaries of teachers	4,614,095	605,202	5,219,297	4,643,546	575,751
Other salaries for instruction	2,588,848	252,680	2,841,528	2,347,790	493,738
Other purchased services (400-500 series)	6,000	-	6,000	1,575	4,425
General supplies	21,714	(2,165)	19,549	10,332	9,217
Computers	1,000	-	1,000	-	1,000
Total learning/language disabilities	<u>7,231,657</u>	<u>855,717</u>	<u>8,087,374</u>	<u>7,003,243</u>	<u>1,084,131</u>
Auditory impairments:					
Salaries of teachers	177,560	-	177,560	177,310	250
Total Auditory Impairments	<u>177,560</u>	<u>-</u>	<u>177,560</u>	<u>177,310</u>	<u>250</u>
Behavioral disabilities:					
Salaries of teachers	1,524,260	263,673	1,787,933	1,542,931	245,002
Other salaries for instruction	612,124	145,853	757,977	465,764	292,213
General supplies	5,500	(1,500)	4,000	3,805	195
Total behavioral disabilities	<u>2,141,884</u>	<u>408,026</u>	<u>2,549,910</u>	<u>2,012,500</u>	<u>537,410</u>
Multiple disabilities:					
Salaries of teachers	118,520	-	118,520	63,530	54,990
Other salaries for instruction	33,812	(33,812)	-	-	-
General supplies	2,000	-	2,000	2,000	-
Total multiple disabilities	<u>154,332</u>	<u>(33,812)</u>	<u>120,520</u>	<u>65,530</u>	<u>54,990</u>
Resource room/resource center:					
Salaries of teachers	32,650,463	(769,073)	31,881,390	29,366,331	2,515,059
Other salaries for instruction	1,033,478	156,976	1,190,454	957,151	233,303
Other purchased services (400-500 series)	635,000	-	635,000	616,755	18,245
General supplies	35,971	(4,501)	31,470	13,710	17,760
Total resource room/resource center	<u>34,354,912</u>	<u>(616,598)</u>	<u>33,738,314</u>	<u>30,953,947</u>	<u>2,784,367</u>
Autism:					
Salaries of teachers	6,857,464	(276,701)	6,580,763	6,054,523	526,240
Other salaries for instruction	3,745,896	(37,692)	3,708,204	3,224,391	483,813
General supplies	30,183	(5,508)	24,675	16,484	8,191
Computers	6,000	-	6,000	6,000	-
Total autism	<u>10,639,543</u>	<u>(319,901)</u>	<u>10,319,642</u>	<u>9,301,398</u>	<u>1,018,244</u>
Preschool disabilities - full - time:					
Salaries of teachers	1,478,035	(3,000)	1,475,035	1,430,930	44,105
Other salaries for instruction	924,732	2,500	927,232	760,812	166,420
Total preschool disabilities - full - time	<u>2,402,767</u>	<u>(500)</u>	<u>2,402,267</u>	<u>2,191,742</u>	<u>210,525</u>
Total special education - instruction	<u>58,826,544</u>	<u>326,104</u>	<u>59,152,648</u>	<u>53,255,116</u>	<u>5,897,532</u>
Bilingual education:					
Salaries of teachers	12,235,915	59,632	12,295,547	11,057,393	1,238,154
Other salaries for instruction	954,942	69,095	1,024,037	913,235	110,802
Other purchased services (400-500 series)	17,427	9,518	26,945	26,945	-
General supplies	51,220	(8,750)	42,470	19,535	22,935
Textbooks	2,050	-	2,050	-	2,050
Other objects	19,000	-	19,000	16,486	2,514
Total bilingual education	<u>13,280,554</u>	<u>129,495</u>	<u>13,410,049</u>	<u>12,033,594</u>	<u>1,376,455</u>

JERSEY CITY PUBLIC SCHOOLS
Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2021

	<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	\$ 405,699	\$ (64,789)	\$ 340,910	\$ 89,549	\$ 251,361
Other purchase services (300-500 series)	39,145	-	39,145	-	39,145
Supplies and materials	3,000	-	3,000	719	2,281
Other Objects	4,000	-	4,000	-	4,000
School-sponsored athletics:					
Salaries	1,844,059	-	1,844,059	1,756,604	87,455
Purchased services (300-500 series)	1,187,754	(16,001)	1,171,753	549,003	622,750
General supplies	305,235	12,979	318,214	290,850	27,364
Other objects	33,998	3,022	37,020	36,520	500
Total other instructional	<u>3,822,890</u>	<u>(64,789)</u>	<u>3,758,101</u>	<u>2,723,245</u>	<u>1,034,856</u>
Total - instruction	<u>238,331,558</u>	<u>(504,174)</u>	<u>237,827,384</u>	<u>199,597,602</u>	<u>38,229,782</u>
Undistributed expenditures - instruction:					
Tuition to other LEA's within the state - regular	367,645	-	367,645	186,729	180,916
Tuition to other LEA's within the state - special	1,084,531	-	1,084,531	1,033,516	51,015
Tuition to CSSD & regional day schools	2,015,523	507,121	2,522,644	2,309,216	213,428
Tuition to private schools for the handicapped-within state	18,892,843	(507,121)	18,385,722	16,451,305	1,934,417
Tuition - state facilities	746,789	-	746,789	746,788	1
Tuition - other	168,000	-	168,000	126,885	41,115
Total undistributed expenditures - instruction	<u>23,275,331</u>	<u>-</u>	<u>23,275,331</u>	<u>20,854,439</u>	<u>2,420,892</u>
Attendance and social work services:					
Salaries	308,196	1,459	309,655	222,024	87,631
Family/parent liaison salary	1,402,882	140,529	1,543,411	1,444,337	99,074
Other purchased services (400-500 series)	-	160	160	-	160
Travel	223	-	223	223	-
Miscellaneous purchased services	2,260	(160)	2,100	266	1,834
Supplies and materials	7,016	(1,191)	5,825	1,574	4,251
Total attendance and social work services	<u>1,720,577</u>	<u>140,797</u>	<u>1,861,374</u>	<u>1,668,424</u>	<u>192,950</u>
Health services:					
Salaries	4,172,550	344,023	4,516,573	4,078,093	438,480
Purchased professional and technical services	1,740,093	(600,001)	1,140,092	165,451	974,641
Purchased professional -educational services	347,257	-	347,257	6,487	340,770
Other purchased services (400-500 series)	409,314	58,275	467,589	105,403	362,186
Supplies and materials	629,624	(498,904)	130,720	62,601	68,119
Total health services	<u>7,298,838</u>	<u>(696,607)</u>	<u>6,602,231</u>	<u>4,418,035</u>	<u>2,184,196</u>
Other support services - students-related services:					
Salaries	2,322,117	(60,444)	2,261,673	2,160,411	101,262
Purchased professional - educational services	2,509,069	600,000	3,109,069	2,819,864	289,205
Total other support services - students-related services	<u>4,831,186</u>	<u>539,556</u>	<u>5,370,742</u>	<u>4,980,275</u>	<u>390,467</u>
Other support services - students-extra services:					
Other salaries for instruction	2,336,935	7,000	2,343,935	2,288,766	55,169
Total other support services - students-extra services	<u>2,336,935</u>	<u>7,000</u>	<u>2,343,935</u>	<u>2,288,766</u>	<u>55,169</u>
Other support services - students-regular:					
Salaries of other professional staff	7,156,100	50,882	7,206,982	6,330,722	876,260
Salaries of secretarial and clerical assistants	150,440	(76,198)	74,242	-	74,242
Other salaries	725,010	168,832	893,842	764,597	129,245
Other purchased services (400-500 series)	2,500	-	2,500	-	2,500
Supplies and materials	92,881	(14,717)	78,164	42,866	35,298
Other objects	750	(450)	300	50	250
Total other support services - students-regular	<u>8,127,681</u>	<u>128,349</u>	<u>8,256,030</u>	<u>7,138,235</u>	<u>1,117,795</u>
Other support services - students - special services:					
Salaries of other professional staff	13,995,370	(349,922)	13,645,448	13,325,151	320,297
Purchased professional - educational services	349,289	-	349,289	312,384	36,905
Supplies and materials	585,000	(500,000)	85,000	44,597	40,403
Total other support services - students-special services	<u>14,929,659</u>	<u>(849,922)</u>	<u>14,079,737</u>	<u>13,682,132</u>	<u>397,605</u>

JERSEY CITY PUBLIC SCHOOLS
Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2021

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Improvement of instructional services:					
Salaries of supervisors of instructions	\$ 5,492,702	\$ (566,477)	\$ 4,926,225	\$ 3,721,947	\$ 1,204,278
Salaries of other professional staff	480,617	(2,500)	478,117	124,896	353,221
Salaries of secretarial and clerical assistants	2,029,102	(98,796)	1,930,306	1,751,947	178,359
Other purchased services (400-500 series)	40,487	(2,581)	37,906	30,600	7,306
Travel	22,693	(4,513)	18,180	155	18,025
Supplies and materials	85,508	(12,499)	73,009	21,222	51,787
Total improvement of instructional services	<u>8,151,109</u>	<u>(685,268)</u>	<u>7,465,841</u>	<u>5,652,865</u>	<u>1,812,976</u>
Educational media services/school library:					
Salaries	3,168,700	(123,035)	3,045,665	2,714,260	331,405
Other salaries for instruction	84,110	46,628	130,738	130,738	-
Salaries of technology coordinators	97,465	350	97,815	97,815	-
Purchased professional - technical services	59,110	-	59,110	57,652	1,458
Purchased Technical services	622,464	-	622,464	615,101	7,363
Other purchased services (400-500 series)	594,893	(24,057)	570,836	473,395	97,441
Supplies and materials	139,730	(20,988)	118,742	67,543	51,199
Computers	65,232	6,906	72,138	68,437	3,701
Other objects	700	(500)	200	200	-
Total educational media services/school library	<u>4,832,404</u>	<u>(114,696)</u>	<u>4,717,708</u>	<u>4,225,141</u>	<u>492,567</u>
Instruction staff training services:					
Other purchased professional services - educational	111,380	(56,564)	54,816	7,650	47,166
Other purchased services (400-500 series)	146,000	(14,679)	131,321	127,321	4,000
Supplies and materials	25,490	(9,934)	15,556	12,121	3,435
Computers	10,000	-	10,000	-	10,000
Total instruction staff training services	<u>292,870</u>	<u>(81,177)</u>	<u>211,693</u>	<u>147,092</u>	<u>64,601</u>
Support services - general administration:					
Salaries	2,948,843	154,455	3,103,298	3,090,019	13,279
Salaries of secretarial and clerical assistants	777,973	(17,841)	760,132	683,043	77,089
Legal salaries	574,915	(273,000)	301,915	223,803	78,112
Legal services	1,068,287	-	1,068,287	713,005	355,282
Audit Fees	490,780	-	490,780	174,000	316,780
Other purchased professional services	188,329	148,600	336,929	173,034	163,895
Purchased Technical services	2,295	-	2,295	1,470	825
Other purchased services (400-500 series)	46,207	(5,477)	40,730	4,320	36,410
Communications/telephone	928,228	750	928,978	795,892	133,086
Board of education other purchased services	13,380	-	13,380	-	13,380
Travel	12,172	(800)	11,372	579	10,793
Miscellaneous purchased services	2,944,718	9,602	2,954,320	2,484,828	469,492
Supplies and materials	179,442	110,881	290,323	193,715	96,608
Computers	20,549	33,934	54,483	34,259	20,224
Judgments against the school district	200,000	173,000	373,000	328,000	45,000
Miscellaneous expenditures	242,185	(14,799)	227,386	61,098	166,288
Board of education membership dues and fees	31,068	-	31,068	1,845	29,223
Total support services - general administration	<u>10,669,371</u>	<u>319,305</u>	<u>10,988,676</u>	<u>8,962,910</u>	<u>2,025,766</u>
Support services - school administration:					
Salaries of principals/assistant principals	11,678,782	424,975	12,103,757	10,544,004	1,559,753
Salaries of secretarial and clerical assistants	6,074,398	150,090	6,224,488	5,372,383	852,105
Other salaries	79,655	6,541	86,196	40,501	45,695
Other professional and technical services	1,000	-	1,000	-	1,000
Other purchased services (400-500 series)	662,304	(11,417)	650,887	261,197	389,690
Travel	11,000	(3,250)	7,750	-	7,750
Supplies and materials	592,633	(43,034)	549,599	305,329	244,270
Computers	35,471	20,230	55,701	34,591	21,110
Other objects	16,131	(1,825)	14,306	10,269	4,037
Total support services - school administration	<u>19,151,374</u>	<u>542,310</u>	<u>19,693,684</u>	<u>16,568,274</u>	<u>3,125,410</u>
Central services:					
Salaries	5,451,607	(275,313)	5,176,294	4,647,945	528,349
Purchased professional services	379,970	6,825	386,795	205,638	181,157
Computers	28,200	-	28,200	200	28,000
Miscellaneous purchased services (300-500 series)	789,443	12,900	802,343	296,020	506,323
Supplies and materials	768,806	-	768,806	173,454	595,352
Travel	60,632	-	60,632	10,621	50,011
Other objects	39,532	-	39,532	9,728	29,804
Total central services:	<u>7,518,190</u>	<u>(255,588)</u>	<u>7,262,602</u>	<u>5,343,606</u>	<u>1,918,996</u>

JERSEY CITY PUBLIC SCHOOLS
Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2021

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Administrative Information Technology:					
Salaries	\$ 1,817,311	\$ 11,100	\$ 1,828,411	\$ 1,826,390	\$ 2,021
Purchased profession services	39,517	-	39,517	37,627	1,890
Purchased technical services	1,836,451	-	1,836,451	1,043,056	793,395
Other purchased services (400-500 series)	36	-	36	36	-
Miscellaneous purchased services	27,947	-	27,947	16,342	11,605
Supplies and materials	29,715	-	29,715	9,007	20,708
Computers	7,186	24,058	31,244	30,727	517
Total administrative information technology:	<u>3,758,163</u>	<u>35,158</u>	<u>3,793,321</u>	<u>2,963,185</u>	<u>830,136</u>
Required maintenance for school facilities:					
Salaries	4,529,206	693,966	5,223,172	5,087,257	135,915
Cleaning, repair and maintenance services	7,652,168	5,011,890	12,664,058	6,615,418	6,048,640
Lead testing of drinking water	2,079,500	-	2,079,500	221,002	1,858,498
General supplies	1,026,797	(240,715)	786,082	471,631	314,451
Computers	10,000	-	10,000	-	10,000
Total required maintenance for school facilities	<u>15,297,671</u>	<u>5,465,141</u>	<u>20,762,812</u>	<u>12,395,308</u>	<u>8,367,504</u>
Other operating and maintenance of plant services:					
Salaries	18,525,746	(1,267,394)	17,258,352	16,429,406	828,946
Purchased professional and technical services	602,066	751,475	1,353,541	682,111	671,430
Cleaning, repair and maintenance services	1,090,319	1,121,322	2,211,641	1,322,211	889,430
Rental of land and buildings other than lease purchase	514,440	34,674	549,114	507,938	41,176
Other purchased property	742,530	(150,000)	592,530	417,518	175,012
Insurance	2,285,161	-	2,285,161	1,481,323	803,838
Travel	40,000	-	40,000	-	40,000
Miscellaneous purchased services	536,216	606,610	1,142,826	125,063	1,017,763
Warehouse supplies	1,219,541	(191,475)	1,028,066	661,739	366,327
Natural gas	727,861	-	727,861	670,705	57,156
Electricity	4,211,298	(1,157,000)	3,054,298	1,583,222	1,471,076
Oil	714,365	-	714,365	390,991	323,374
Total other operating and maintenance of plant services:	<u>31,209,543</u>	<u>(251,788)</u>	<u>30,957,755</u>	<u>24,272,227</u>	<u>6,685,528</u>
Care and upkeep of grounds:					
Salaries	465,474	-	465,474	451,430	14,044
Total care and upkeep of grounds	<u>465,474</u>	<u>-</u>	<u>465,474</u>	<u>451,430</u>	<u>14,044</u>
Security:					
Salaries	9,668,027	(378,238)	9,289,789	7,930,234	1,359,555
Cleaning, repair and maintenance services	103,532	-	103,532	51,899	51,633
General supplies	127,315	(68,450)	58,865	20,237	38,628
Computers-Instructional	-	3,200	3,200	2,716	484
Total security	<u>9,898,874</u>	<u>(443,488)</u>	<u>9,455,386</u>	<u>8,005,086</u>	<u>1,450,300</u>
Student transportation services:					
Salaries for pupil transportation - (between home and school) - regular	2,470,938	(510,772)	1,960,166	1,805,061	155,105
Salaries for pupil transportation - (between home and school) - special	94,797	9,720	104,517	103,250	1,267
Salaries for pupil transportation - (other than bet. home & school)	782,494	(119,448)	663,046	571,859	91,187
Purchased professional - technical services	16,050	-	16,050	14,200	1,850
Cleaning, repair and maintenance services	525,095	-	525,095	130,332	394,763
General supplies	143,528	-	143,528	68,411	75,117
Contracted services - aid in lieu of payments - nonpublic schools	1,099,302	-	1,099,302	381,680	717,622
Contracted services - (between home and school) - vendors	937,510	(320,240)	617,270	609,760	7,510
Contracted services - (other than between home and school) - vendors	716,359	(478,721)	237,638	10,569	227,069
Contracted services - (special education students) - vendors	15,586,628	(489,454)	15,097,174	6,874,872	8,222,302
Contracted services - (Special education students) - joint agreement	922,225	-	922,225	462,932	459,293
Travel	2,000	-	2,000	-	2,000
Miscellaneous purchased services - transportation	20,797	-	20,797	19,942	855
Computers	5,000	-	5,000	3,932	1,068
Miscellaneous purchased services	3,750	-	3,750	625	3,125
Total student transportation services	<u>23,326,473</u>	<u>(1,908,915)</u>	<u>21,417,558</u>	<u>11,057,425</u>	<u>10,360,133</u>

JERSEY CITY PUBLIC SCHOOLS
Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2021

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Allocated employee benefits:					
Regular programs - instruction:					
Unused vacation payment to terminated/retired staff	\$ 74,880	\$ (13,814)	\$ 61,066	\$ -	\$ 61,066
Social Security contribution	867,798	(11,730)	856,068	169,768	686,300
Other retirement contributions	526,312	-	526,312	499,996	26,316
Health benefits	704,674	13,800	718,474	565,760	152,714
Tuition reimbursement	480,000	-	480,000	469,093	10,907
Unused sick payment to terminated/retired staff	500,456	30,145	530,601	530,599	2
Total regular programs - instruction	<u>3,154,120</u>	<u>18,401</u>	<u>3,172,521</u>	<u>2,235,216</u>	<u>937,305</u>
Special programs - instruction:					
Unused vacation payment to terminated/retired staff	33,984	(8,880)	25,104	17,716	7,388
Social Security contribution	114,176	6,629	120,805	91,485	29,320
Other retirement contributions	1,519,766	(16,675)	1,503,091	1,450,000	53,091
Health benefits	1,345,160	(10,620)	1,334,540	920,081	414,459
Unused sick payment to terminated/retired staff	121,502	117,908	239,410	239,409	1
Total special programs - instruction	<u>3,134,588</u>	<u>88,362</u>	<u>3,222,950</u>	<u>2,718,691</u>	<u>504,259</u>
Other instructional programs - instruction:					
Unused vacation payment to terminated/retired staff	5,760	-	5,760	-	5,760
Social Security contribution	164,327	4,055	168,382	109,623	58,759
Other retirement contributions	116,324	-	116,324	61,680	54,644
Unused sick payment to terminated/retired staff	57,599	(40,124)	17,475	17,475	-
Total other instructional programs - instruction	<u>344,010</u>	<u>(36,069)</u>	<u>307,941</u>	<u>188,778</u>	<u>119,163</u>
Attendance and social work services:					
Unused vacation payment to terminated/retired staff	2,880	1,215	4,095	4,095	-
Social Security contribution	9,786	4,485	14,271	11,616	2,655
Other retirement contributions	188,650	(6,339)	182,311	150,000	32,311
Health benefits	38,469	13,251	51,720	42,813	8,907
Unused sick payment to terminated/retired staff	5,760	(4,447)	1,313	1,313	-
Total attendance and social work services	<u>245,545</u>	<u>8,165</u>	<u>253,710</u>	<u>209,837</u>	<u>43,873</u>
Health services:					
Social Security contribution	15,078	(1,519)	13,559	7,465	6,094
Other retirement contributions	25,364	-	25,364	24,095	1,269
Health benefits	72,725	35,869	108,594	91,765	16,829
Unused sick payment to terminated/retired staff	2,304	3,363	5,667	5,667	-
Total health services	<u>119,503</u>	<u>33,681</u>	<u>153,184</u>	<u>128,992</u>	<u>24,192</u>
Central services:					
Unused vacation payment to terminated/retired staff	50,975	157,311	208,286	190,163	18,123
Social Security contribution	427,456	(2,800)	424,656	282,386	142,270
Other retirement contributions	638,758	(75,000)	563,758	550,000	13,758
Health benefits	1,373,752	(150,000)	1,223,752	999,356	224,396
Tuition reimbursement	-	3,531	3,531	3,531	-
Unused sick payment to terminated/retired staff	8,640	44,915	53,555	53,555	-
Total central services	<u>2,499,581</u>	<u>(22,043)</u>	<u>2,477,538</u>	<u>2,078,991</u>	<u>398,547</u>
Administrative information technology:					
Unused vacation payment to terminated/retired staff	11,520	(11,520)	-	-	-
Social Security contribution	143,731	-	143,731	135,545	8,186
Other retirement contributions	241,073	(63,630)	177,443	150,000	27,443
Health benefits	463,804	-	463,804	452,425	11,379
Total administrative information technology	<u>862,432</u>	<u>(77,454)</u>	<u>784,978</u>	<u>737,970</u>	<u>47,008</u>
Other support student related services:					
Social Security contribution	4,916	-	4,916	3,627	1,289
Health benefits	676,979	14,618	691,597	667,218	24,379
Unused sick payment to terminated/retired staff	5,184	73,016	78,200	78,200	-
Total other support student related services	<u>687,079</u>	<u>87,634</u>	<u>774,713</u>	<u>749,045</u>	<u>25,668</u>
Other support services - extraordinary services:					
Unused vacation payment to terminated/retired staff	8,640	(8,640)	-	-	-
Social Security contribution	179,436	(6,801)	172,635	169,613	3,022
Other retirement contributions	308,468	(32,000)	276,468	250,000	26,468
Health benefits	1,232,773	(20,581)	1,212,192	1,040,216	171,976
Total other support services - extraordinary services	<u>1,752,357</u>	<u>(91,062)</u>	<u>1,661,295</u>	<u>1,459,829</u>	<u>201,466</u>

JERSEY CITY PUBLIC SCHOOLS
Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2021

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Other support students - regular:					
Social Security contribution	\$ 1,947	\$ 105	\$ 2,052	\$ 810	\$ 1,242
Health benefits	46,201	20,476	66,677	66,194	483
Unused sick payment to terminated/retired staff	65,198	(64,598)	600	600	-
Total other support students - regular	<u>113,346</u>	<u>(44,017)</u>	<u>69,329</u>	<u>67,604</u>	<u>1,725</u>
Other support students - special:					
Social Security contribution	12,529	13,733	26,262	21,863	4,399
Health benefits	3,044,949	-	3,044,949	2,846,118	198,831
Unused sick payment to terminated/retired staff	11,520	64,103	75,623	75,623	-
Total other support students - special	<u>3,068,998</u>	<u>77,836</u>	<u>3,146,834</u>	<u>2,943,604</u>	<u>203,230</u>
Improvement of instruction services:					
Unused vacation payment to terminated/retired staff	60,793	(60,793)	-	-	-
Social Security contribution	204,848	-	204,848	139,573	65,275
Other retirement contributions	214,388	-	214,388	190,000	24,388
Health benefits	1,796,006	(517,318)	1,278,688	1,039,232	239,456
Tuition reimbursement	15,000	2,793	17,793	5,187	12,606
Total improvement of instruction services	<u>2,387,569</u>	<u>(671,852)</u>	<u>1,715,717</u>	<u>1,373,992</u>	<u>341,725</u>
Educational media services/school library:					
Unused vacation payment to terminated/retired staff	5,760	(5,760)	-	-	-
Social Security contribution	8,008	20	8,028	7,249	779
Other retirement contributions	30,788	(445)	30,343	20,000	10,343
Health benefits	11,706	-	11,706	10,942	764
Total educational media services/school library:	<u>62,598</u>	<u>(12,521)</u>	<u>50,077</u>	<u>38,191</u>	<u>11,886</u>
Support services - general administration:					
Unused vacation payment to terminated/retired staff	34,559	48,483	83,042	83,042	-
Social Security contribution	174,133	153	174,286	162,142	12,144
Other retirement contributions	330,042	(2,153)	327,889	300,000	27,889
Health benefits	912,201	-	912,201	782,906	129,295
Tuition reimbursement	10,000	(5,748)	4,252	-	4,252
Unused sick payment to terminated/retired staff	61,399	(13,564)	47,835	47,835	-
Total support services - general administration	<u>1,522,334</u>	<u>27,171</u>	<u>1,549,505</u>	<u>1,375,925</u>	<u>173,580</u>
Support services - school administration:					
Unused vacation payment to terminated/retired staff	86,399	(22,157)	64,242	64,242	-
Social Security contribution	22,173	12,880	35,053	23,332	11,721
TPAF contribution - ERIP	-	37,265	37,265	-	37,265
Other retirement contributions	896,184	(78,850)	817,334	800,000	17,334
Health benefits	94,821	61,021	155,842	87,622	68,220
Tuition reimbursement	5,000	30,472	35,472	35,472	-
Unused sick payment to terminated/retired staff	47,159	(16,401)	30,758	30,758	-
Total support services - school administration	<u>1,151,736</u>	<u>24,230</u>	<u>1,175,966</u>	<u>1,041,426</u>	<u>134,540</u>
Required maintenance for school facilities:					
Unused vacation payment to terminated/retired staff	11,520	28,371	39,891	39,891	-
Social Security contribution	354,251	50,593	404,844	387,377	17,467
Other retirement contributions	586,327	(25,000)	561,327	557,000	4,327
Health benefits	1,391,468	(120,676)	1,270,792	1,203,047	67,745
Unused sick payment to terminated/retired staff	5,760	2,840	8,600	8,600	-
Total required maintenance for school facilities	<u>2,349,326</u>	<u>(63,872)</u>	<u>2,285,454</u>	<u>2,195,915</u>	<u>89,539</u>
Other operating and maintenance of plant services:					
Unused vacation payment to terminated/retired staff	57,599	103,335	160,934	160,934	-
Social Security contribution	1,449,543	(19,199)	1,430,344	1,224,250	206,094
Other retirement contributions	2,307,778	(111,689)	2,196,089	2,192,000	4,089
Health benefits	7,841,680	(1,772,903)	6,068,777	5,453,740	615,037
Other Employee Benefits	126,497	(50,000)	76,497	5,782	70,715
Unused sick payment to terminated/retired staff	51,839	(11,378)	40,461	40,461	-
Total other operating and maintenance of plant services	<u>11,834,936</u>	<u>(1,861,834)</u>	<u>9,973,102</u>	<u>9,077,167</u>	<u>895,935</u>
Care and upkeep of grounds:					
Social Security contribution	35,609	-	35,609	33,644	1,965
Other retirement contributions	69,352	-	69,352	65,884	3,468
Health benefits	206,706	-	206,706	169,732	36,974
Unused sick payment to terminated/retired staff	2,880	(2,880)	-	-	-
Total care and upkeep of grounds	<u>314,547</u>	<u>(2,880)</u>	<u>311,667</u>	<u>269,260</u>	<u>42,407</u>

JERSEY CITY PUBLIC SCHOOLS
Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2021

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Security:					
Unused vacation payment to terminated/retired staff	\$ 28,800	\$ 8,194	\$ 36,994	\$ 36,994	\$ -
Social Security contribution	236,700	(44,358)	192,342	131,297	61,045
Other retirement contributions	1,021,267	(50,000)	971,267	970,000	1,267
Health benefits	448,984	(1,614)	447,370	305,588	141,782
Other Employee Benefits	100,000	-	100,000	1,616	98,384
Unused sick payment to terminated/retired staff	17,280	6,211	23,491	23,491	-
Total security	<u>1,853,031</u>	<u>(81,567)</u>	<u>1,771,464</u>	<u>1,468,986</u>	<u>302,478</u>
Student transportation services:					
Unused vacation payment to terminated/retired staff	8,640	13,563	22,203	22,203	-
Social Security contribution	265,598	(40,000)	225,598	190,908	34,690
Other retirement contributions	273,373	-	273,373	259,000	14,373
Health benefits	804,690	(102,300)	702,390	644,792	57,598
Other Employee Benefits	17,000	-	17,000	5,015	11,985
Unused sick payment to terminated/retired staff	2,880	11,220	14,100	14,100	-
Total student transportation services	<u>1,372,181</u>	<u>(117,517)</u>	<u>1,254,664</u>	<u>1,136,018</u>	<u>118,646</u>
Unallocated employee benefits:					
Group insurance	150,000	-	150,000	-	150,000
Social Security contribution	3,324,661	64,452	3,389,113	2,690,715	698,398
TPAF contribution - ERIP	3,899,549	278,442	4,177,991	1,911,500	2,266,491
Other retirement contributions	2,281,756	-	2,281,756	2,167,000	114,756
Workers' compensation	4,220,937	-	4,220,937	2,258,950	1,961,987
Health benefits	75,432,925	(1,186,259)	74,246,666	65,616,282	8,630,384
Total unallocated employee benefits	<u>89,309,828</u>	<u>(843,365)</u>	<u>88,466,463</u>	<u>74,644,447</u>	<u>13,822,016</u>
On-Behalf TPAF contributions (Non budgeted)					
Pension	-	-	-	67,303,148	(67,303,148)
Post retirement medical	-	-	-	21,091,758	(21,091,758)
Long term disability insurance	-	-	-	20,446	(20,446)
Reimbursed TPAF Social Security contributions (non budgeted)	-	-	-	17,860,956	(17,860,956)
Total on-behalf contributions	<u>-</u>	<u>-</u>	<u>-</u>	<u>106,276,308</u>	<u>(106,276,308)</u>
Total undistributed expenditures	<u>325,231,368</u>	<u>(1,670,406)</u>	<u>323,560,962</u>	<u>367,491,047</u>	<u>(43,930,085)</u>
Total current	<u>563,562,926</u>	<u>(2,174,580)</u>	<u>561,388,346</u>	<u>567,088,649</u>	<u>(5,700,303)</u>
Capital outlay:					
Equipment:					
Grades 1 - 5	274,571	(16,602)	257,969	184,191	73,778
Grades 6 - 8	73,108	(1,280)	71,828	33,562	38,266
Grades 9 - 12	87,460	63,910	151,370	111,147	40,223
Undistributed expenditures:					
Support services - students - regular	21,305	-	21,305	-	21,305
Support services - instructional staff	13,980	(13,980)	-	-	-
General administration	21,000	4,450	25,450	4,450	21,000
School administration	78,770	(11,460)	67,310	36,310	31,000
Operation and maintenance of plant services	407,400	-	407,400	115,303	292,097
Student transportation - school bus regular	390,000	809,693	1,199,693	923,236	276,457
Total equipment	<u>1,367,594</u>	<u>834,731</u>	<u>2,202,325</u>	<u>1,408,199</u>	<u>794,126</u>
Facilities acquisition and construction services:					
Architect/engineering services	650,000	-	650,000	-	650,000
Construction services	5,350,000	-	5,350,000	1,051,571	4,298,429
Total facilities acquisition and construction services	<u>6,000,000</u>	<u>-</u>	<u>6,000,000</u>	<u>1,051,571</u>	<u>4,948,429</u>
Total capital outlay	<u>7,367,594</u>	<u>834,731</u>	<u>8,202,325</u>	<u>2,459,770</u>	<u>5,742,555</u>
Special schools:					
Summer school - instruction:					
Salaries of teachers	477,240	-	477,240	147,585	329,655
General supplies	2,165	-	2,165	-	2,165
Total summer school - instruction	<u>479,405</u>	<u>-</u>	<u>479,405</u>	<u>147,585</u>	<u>331,820</u>

JERSEY CITY PUBLIC SCHOOLS
Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2021

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Summer school - support services:					
Salaries	\$ 64,240	\$ -	\$ 64,240	\$ 28,470	\$ 35,770
Personal services - employee benefits	41,432	-	41,432	11,996	29,436
Total summer school - support services	<u>105,672</u>	<u>-</u>	<u>105,672</u>	<u>40,466</u>	<u>65,206</u>
Evening school for the foreign born - local - instruction:					
Salaries of teachers	210,000	-	210,000	142,304	67,696
General supplies	4,264	-	4,264	-	4,264
Total evening school for the foreign born - local - instruction:	<u>214,264</u>	<u>-</u>	<u>214,264</u>	<u>142,304</u>	<u>71,960</u>
Evening school for the foreign born - local - support services					
Salaries of secretarial and clerical assistants	12,000	3,500	15,500	13,662	1,838
Personal services - employee benefits	16,983	(3,500)	13,483	2,618	10,865
Total evening school for the foreign born - local - support services	<u>28,983</u>	<u>-</u>	<u>28,983</u>	<u>16,280</u>	<u>12,703</u>
Total special schools	<u>828,324</u>	<u>-</u>	<u>828,324</u>	<u>346,635</u>	<u>481,689</u>
Charter schools	<u>91,699,045</u>	<u>-</u>	<u>91,699,045</u>	<u>83,697,658</u>	<u>8,001,387</u>
Total expenditures	<u>663,457,889</u>	<u>(1,339,849)</u>	<u>662,118,040</u>	<u>653,592,712</u>	<u>8,525,328</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(59,095,960)</u>	<u>1,339,849</u>	<u>(57,756,111)</u>	<u>60,838,891</u>	<u>118,595,002</u>
OTHER FINANCING SOURCES (USES)					
Transfers in - contribution to school based budget-general fund	314,444,334	-	314,444,334	277,231,314	37,213,020
Transfers in - contribution to school based budget-special revenue fund	10,929,982	-	10,929,982	9,522,002	1,407,980
Transfers out - local contribution to special revenue fund preschool education aid - inclusion	(460,151)	(1,339,849)	(1,800,000)	(1,800,000)	-
Transfers out - contribution to school based budget	(314,444,334)	-	(314,444,334)	(277,231,314)	(37,213,020)
Transfers out - contribution to food services to cover deficit	-	-	-	(2,591,977)	2,591,977
Total other financing sources (uses)	<u>10,469,831</u>	<u>(1,339,849)</u>	<u>9,129,982</u>	<u>5,130,025</u>	<u>3,999,957</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>(48,626,129)</u>	<u>-</u>	<u>(48,626,129)</u>	<u>65,968,916</u>	<u>122,594,959</u>
Fund balances, July 1	<u>48,626,129</u>	<u>-</u>	<u>48,626,129</u>	<u>77,061,836</u>	<u>(28,435,707)</u>
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 143,030,752</u>	<u>\$ 94,159,252</u>
Recapitulation:					
Restricted fund balance:					
Excess Surplus - designated for subsequent year's expenditures				\$ 15,952,495	
Excess surplus				18,250,988	
Capital reserve				608	
Assigned fund balance:					
Year-end encumbrances				29,140,325	
Designated for subsequent year's expenditures				54,650,000	
Unassigned fund balance				<u>25,036,336</u>	
				<u>143,030,752</u>	
Reconciliation to Government Funds (GAAP)					
Last state aid payment not recognized on GAAP basis				<u>(32,190,519)</u>	
Fund Balance per governmental funds (GAAP)				<u>\$ 110,840,233</u>	

JERSEY CITY PUBLIC SCHOOLS
Combining Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2021

	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	\$ 189,234,798	\$ -	\$ 189,234,798	\$ -	\$ -	\$ -
Local payroll taxes	86,010,956	-	86,010,956	-	-	-
Tuition	67,899	-	67,899	-	-	-
Interest earned	110,000	-	110,000	-	-	-
Miscellaneous	1,818,437	-	1,818,437	-	-	-
Total - local sources	<u>277,242,090</u>	<u>-</u>	<u>277,242,090</u>	<u>-</u>	<u>-</u>	<u>-</u>
Federal sources:						
Special Education Medicare Reimbursement Initiative	940,824	-	940,824	-	-	-
Total - federal sources	<u>940,824</u>	<u>-</u>	<u>940,824</u>	<u>-</u>	<u>-</u>	<u>-</u>
State sources:						
Equalization aid	270,661,365	-	270,661,365	-	-	-
Education adequacy aid	125,411	-	125,411	-	-	-
Transportation aid	4,423,777	-	4,423,777	-	-	-
Special education aid	18,332,551	-	18,332,551	-	-	-
Security aid	12,648,342	-	12,648,342	-	-	-
Adjustment aid	18,201,890	-	18,201,890	-	-	-
Extraordinary aid	1,785,679	-	1,785,679	-	-	-
Nonpublic transportation aid	-	-	-	-	-	-
On-Behalf TPAF contribution (Non budgeted)	-	-	-	-	-	-
Pension	-	-	-	-	-	-
Post-retirement medical	-	-	-	-	-	-
Long-term disability insurance	-	-	-	-	-	-
Reimbursed TPAF Social Security contributions (Non budgeted)	-	-	-	-	-	-
Total - state sources	<u>326,179,015</u>	<u>-</u>	<u>326,179,015</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	<u>604,361,929</u>	<u>-</u>	<u>604,361,929</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES						
Current:						
Regular programs - instruction:						
Salaries of teachers:						
Preschool/kindergarten	27,250	8,629,165	8,656,415	(19,074)	121,212	102,138
Grades 1-5	3,247,773	59,684,405	62,932,178	(31,093)	397,884	366,791
Grades 6-8	1,422,398	25,360,455	26,782,853	13,588	(453,896)	(440,308)
Grades 9-12	3,292,199	34,892,559	38,184,758	32,256	(91,022)	(58,766)
Total regular programs - instruction	<u>7,989,620</u>	<u>128,566,584</u>	<u>136,556,204</u>	<u>(4,323)</u>	<u>(25,822)</u>	<u>(30,145)</u>
Regular programs - home instruction:						
Salaries of teachers	696,454	-	696,454	-	-	-
Other purchased services (400-500 series)	334,066	-	334,066	(643)	-	(643)
General supplies	-	-	-	643	-	643
Total regular programs - home instruction	<u>1,030,520</u>	<u>-</u>	<u>1,030,520</u>	<u>-</u>	<u>-</u>	<u>-</u>
Regular programs - undistributed instruction:						
Other salaries for instruction	4,253,250	4,233,196	8,486,446	(1,256,199)	(259,897)	(1,516,096)
Purchased professional - educational services	1,573,637	81,801	1,655,438	12,348	(2,383)	9,965
Purchased professional - technical services	345,061	24,900	369,961	-	(24,900)	(24,900)
Other purchased services (400-500 series)	2,243,496	1,668,843	3,912,339	(206,533)	116,848	(89,685)
Travel	1,000	16,846	17,846	-	(4,001)	(4,001)
General supplies	2,873,470	4,362,458	7,235,928	165,724	(965,802)	(800,078)
Computers - instructional	162,514	1,539,497	1,702,011	241,115	1,765,723	2,006,838
Textbooks	449,708	248,186	697,894	(75,944)	(84,469)	(160,413)
Other objects	134,533	545,933	680,466	(2,000)	(284,469)	(286,469)
Miscellaneous expenditures	1,000	55,517	56,517	-	-	-
Total regular programs - undistributed instruction	<u>12,037,669</u>	<u>12,777,177</u>	<u>24,814,846</u>	<u>(1,121,489)</u>	<u>256,650</u>	<u>(864,839)</u>
Total regular programs	<u>21,057,809</u>	<u>141,343,761</u>	<u>162,401,570</u>	<u>(1,125,812)</u>	<u>230,828</u>	<u>(894,984)</u>
Special education:						
Cognitive - mild:						
Salaries of teachers	3,800	439,440	443,240	(250)	102,290	102,040
Other salaries for instruction	250	175,436	175,686	250	46,128	46,378
General supplies	-	22,163	22,163	-	-	-
Total cognitive - mild	<u>4,050</u>	<u>637,039</u>	<u>641,089</u>	<u>-</u>	<u>148,418</u>	<u>148,418</u>
Cognitive - moderate:						
Salaries of teachers	-	721,530	721,530	-	(46,128)	(46,128)
Other salaries for instruction	250	351,937	352,187	475	(67,576)	(67,101)
General supplies	-	7,883	7,883	-	(817)	(817)
Other objects	-	1,200	1,200	-	(1,200)	(1,200)
Total cognitive - moderate	<u>250</u>	<u>1,082,550</u>	<u>1,082,800</u>	<u>475</u>	<u>(115,721)</u>	<u>(115,246)</u>
Learning/language disabilities:						
Salaries of teachers	25,300	4,588,795	4,614,095	(18,693)	623,895	605,202
Other salaries for instruction	1,250	2,587,598	2,588,848	20,275	232,405	252,680
Other purchased services (400-500 series)	-	6,000	6,000	-	-	-
General supplies	-	21,714	21,714	-	(2,165)	(2,165)
Computers	-	1,000	1,000	-	-	-
Total learning/language disabilities	<u>26,550</u>	<u>7,205,107</u>	<u>7,231,657</u>	<u>1,582</u>	<u>854,135</u>	<u>855,717</u>
Auditory impairments:						
Salaries of teachers	250	177,310	177,560	-	-	-
Total Auditory Impairments	<u>250</u>	<u>177,310</u>	<u>177,560</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
\$ 189,234,798	\$ -	\$ 189,234,798	\$ 189,234,798	\$ -	\$ 189,234,798
86,010,956	-	86,010,956	86,010,956	-	86,010,956
67,899	-	67,899	187,928	-	187,928
110,000	-	110,000	338,583	-	338,583
1,818,437	-	1,710,034	1,710,685	-	1,710,685
<u>277,242,090</u>	<u>-</u>	<u>277,133,687</u>	<u>277,482,950</u>	<u>-</u>	<u>277,482,950</u>
940,824	-	940,824	1,040,770	-	1,040,770
<u>940,824</u>	<u>-</u>	<u>940,824</u>	<u>1,040,770</u>	<u>-</u>	<u>1,040,770</u>
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
18,201,890	-	18,201,890	18,201,890	-	18,201,890
1,785,679	-	1,785,679	5,092,079	-	5,092,079
-	-	-	146,160	-	146,160
-	-	-	67,303,148	-	67,303,148
-	-	-	21,091,758	-	21,091,758
-	-	-	20,446	-	20,446
-	-	-	17,860,956	-	17,860,956
<u>326,179,015</u>	<u>-</u>	<u>326,179,015</u>	<u>435,907,883</u>	<u>-</u>	<u>435,907,883</u>
604,361,929	-	604,253,526	714,431,603	-	714,431,603
8,176	8,750,377	8,758,553	8,036	7,451,729	7,459,765
3,216,680	60,082,289	63,298,969	1,416,584	54,737,052	56,153,636
1,435,986	24,906,559	26,342,545	178,330	22,175,656	22,353,986
3,324,455	34,801,537	38,125,992	2,162,458	31,297,842	33,460,300
<u>7,985,297</u>	<u>128,540,762</u>	<u>136,526,059</u>	<u>3,765,408</u>	<u>115,662,279</u>	<u>119,427,687</u>
696,454	-	696,454	18,681	-	18,681
333,423	-	333,423	61,144	-	61,144
643	-	643	643	-	643
<u>1,030,520</u>	<u>-</u>	<u>1,030,520</u>	<u>80,468</u>	<u>-</u>	<u>80,468</u>
2,997,051	3,973,299	6,970,350	363,174	3,150,926	3,514,100
1,585,985	79,418	1,665,403	52,582	59,200	111,782
345,061	-	345,061	-	-	-
2,036,963	1,785,691	3,822,654	1,583,261	1,191,834	2,775,095
1,000	12,845	13,845	-	1,796	1,796
3,039,194	3,396,656	6,435,850	660,556	2,416,909	3,077,465
403,629	3,305,220	3,708,849	159,953	2,067,768	2,227,721
373,764	163,717	537,481	268,152	59,255	327,407
132,533	261,464	393,997	-	39,609	39,609
1,000	55,517	56,517	-	2,517	2,517
<u>10,916,180</u>	<u>13,033,827</u>	<u>23,950,007</u>	<u>3,087,678</u>	<u>8,989,814</u>	<u>12,077,492</u>
19,931,997	141,574,589	161,506,586	6,933,554	124,652,093	131,585,647
3,550	541,730	545,280	1,960	539,570	541,530
500	221,564	222,064	500	139,596	140,096
-	22,163	22,163	-	11,881	11,881
<u>4,050</u>	<u>785,457</u>	<u>789,507</u>	<u>2,460</u>	<u>691,047</u>	<u>693,507</u>
-	675,402	675,402	-	599,732	599,732
725	284,361	285,086	725	250,681	251,406
-	7,066	7,066	-	4,801	4,801
-	-	-	-	-	-
<u>725</u>	<u>966,829</u>	<u>967,554</u>	<u>725</u>	<u>855,214</u>	<u>855,939</u>
6,607	5,212,690	5,219,297	6,215	4,637,331	4,643,546
21,525	2,820,003	2,841,528	20,589	2,327,201	2,347,790
-	6,000	6,000	-	1,575	1,575
-	19,549	19,549	-	10,332	10,332
-	1,000	1,000	-	-	-
<u>28,132</u>	<u>8,059,242</u>	<u>8,087,374</u>	<u>26,804</u>	<u>6,976,439</u>	<u>7,003,243</u>
250	177,310	177,560	-	177,310	177,310
<u>250</u>	<u>177,310</u>	<u>177,560</u>	<u>-</u>	<u>177,310</u>	<u>177,310</u>

JERSEY CITY PUBLIC SCHOOLS
Combining Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2021

	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
Behavioral disabilities:						
Salaries of teachers	\$ 485,060	\$ 1,039,200	\$ 1,524,260	\$ (1,000)	\$ 264,673	\$ 263,673
Other salaries for instruction	500	611,624	612,124	1,250	144,603	145,853
General supplies	-	5,500	5,500	-	(1,500)	(1,500)
Total behavioral disabilities	485,560	1,656,324	2,141,884	250	407,776	408,026
Multiple disabilities:						
Salaries of teachers	250	118,270	118,520	-	-	-
Other salaries for instruction	-	33,812	33,812	-	(33,812)	(33,812)
General supplies	-	2,000	2,000	-	-	-
Total multiple disabilities	250	154,082	154,332	-	(33,812)	(33,812)
Resource room/resource center:						
Salaries of teachers	907,378	31,743,085	32,650,463	(14,493)	(754,580)	(769,073)
Other salaries for instruction	1,975	1,031,503	1,033,478	8,725	148,251	156,976
Other purchased services (400-500 series)	635,000	-	635,000	-	-	-
General supplies	-	35,971	35,971	-	(4,501)	(4,501)
Total resource room/resource center	1,544,353	32,810,559	34,354,912	(5,768)	(610,830)	(616,598)
Autism:						
Salaries of teachers	430,434	6,427,030	6,857,464	(113,300)	(163,401)	(276,701)
Other salaries for instruction	134,580	3,611,316	3,745,896	4,500	(42,192)	(37,692)
General supplies	-	30,183	30,183	-	(5,508)	(5,508)
Computers	-	6,000	6,000	-	-	-
Total autism	565,014	10,074,529	10,639,543	(108,800)	(211,101)	(319,901)
Preschool disabilities - full - time:						
Salaries of teachers	1,478,035	-	1,478,035	(3,000)	-	(3,000)
Other salaries for instruction	924,732	-	924,732	2,500	-	2,500
Total preschool disabilities - full - time	2,402,767	-	2,402,767	(500)	-	(500)
Total special education - instruction	5,029,044	53,797,500	58,826,544	(112,761)	438,865	326,104
Bilingual education:						
Salaries of teachers	17,500	12,218,415	12,235,915	(8,232)	67,864	59,632
Other salaries for instruction	86,456	868,486	954,942	100,050	(30,955)	69,095
Other purchased services (400-500 series)	13,794	3,633	17,427	9,518	-	9,518
General supplies	-	51,220	51,220	-	(8,750)	(8,750)
Textbooks	-	2,050	2,050	-	-	-
Other objects	19,000	-	19,000	-	-	-
Total bilingual education	136,750	13,143,804	13,280,554	101,336	28,159	129,495
Other instructional:						
School-sponsored cocurricular activities:						
Salaries	114,279	291,420	405,699	(23,692)	(41,097)	(64,789)
Other purchase services (300-500 series)	34,145	5,000	39,145	-	-	-
Supplies and materials	1,500	1,500	3,000	-	-	-
Other Objects	-	4,000	4,000	-	-	-
School-sponsored athletics:						
Salaries	1,844,059	-	1,844,059	-	-	-
Purchased services (300-500 series)	1,187,754	-	1,187,754	(16,001)	-	(16,001)
General supplies	305,235	-	305,235	12,979	-	12,979
Other objects	33,998	-	33,998	3,022	-	3,022
Total other instructional	3,520,970	301,920	3,822,890	(23,692)	(41,097)	(64,789)
Total - instruction	29,744,573	208,586,985	238,331,558	(1,160,929)	656,755	(504,174)
Undistributed expenditures - instruction:						
Tuition to other LEA's within the state - regular	367,645	-	367,645	-	-	-
Tuition to other LEA's within the state - special	1,084,531	-	1,084,531	-	-	-
Tuition to CSSD & regional day schools	2,015,523	-	2,015,523	507,121	-	507,121
Tuition to private schools for the handicapped-within state	18,892,843	-	18,892,843	(507,121)	-	(507,121)
Tuition - state facilities	746,789	-	746,789	-	-	-
Tuition - other	168,000	-	168,000	-	-	-
Total undistributed expenditures - instruction	23,275,331	-	23,275,331	-	-	-
Attendance and social work services:						
Salaries	-	308,196	308,196	1,458	1	1,459
Family/parent liaison salary	125,042	1,277,840	1,402,882	46,926	93,603	140,529
Other purchased services (400-500 series)	-	-	-	160	-	160
Travel	223	-	223	-	-	-
Miscellaneous purchased services	2,260	-	2,260	(160)	-	(160)
Supplies and materials	2,216	4,800	7,016	-	(1,191)	(1,191)
Total attendance and social work services	129,741	1,590,836	1,720,577	48,384	92,413	140,797
Health services:						
Salaries	332,320	3,840,230	4,172,550	356,055	(12,032)	344,023
Purchased professional and technical services	1,740,093	-	1,740,093	(600,001)	-	(600,001)
Purchased professional -educational services	347,257	-	347,257	-	-	-
Other purchased services (400-500 series)	409,314	-	409,314	58,275	-	58,275
Supplies and materials	546,200	83,424	629,624	(500,000)	1,096	(498,904)
Total health services	3,375,184	3,923,654	7,298,838	(685,671)	(10,936)	(696,607)
Other support services - students-related services:						
Salaries	2,322,117	-	2,322,117	(60,444)	-	(60,444)
Purchased professional - educational services	2,509,069	-	2,509,069	600,000	-	600,000
Total other support services - students-related services	4,831,186	-	4,831,186	539,556	-	539,556

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
\$ 484,060	\$ 1,303,873	\$ 1,787,933	\$ 351,033	\$ 1,191,898	\$ 1,542,931
1,750	756,227	757,977	1,500	464,264	465,764
-	4,000	4,000	-	3,805	3,805
485,810	2,064,100	2,549,910	352,533	1,659,967	2,012,500
250	118,270	118,520	-	63,530	63,530
-	-	-	-	-	-
-	2,000	2,000	-	2,000	2,000
250	120,270	120,520	-	65,530	65,530
892,885	30,988,505	31,881,390	578,554	28,787,777	29,366,331
10,700	1,179,754	1,190,454	10,026	947,125	957,151
635,000	-	635,000	616,755	-	616,755
-	31,470	31,470	-	13,710	13,710
1,538,585	32,199,729	33,738,314	1,205,335	29,748,612	30,953,947
317,134	6,263,629	6,580,763	111,376	5,943,147	6,054,523
139,080	3,569,124	3,708,204	85,484	3,138,907	3,224,391
-	24,675	24,675	-	16,484	16,484
-	6,000	6,000	-	6,000	6,000
456,214	9,863,428	10,319,642	196,860	9,104,538	9,301,398
1,475,035	-	1,475,035	1,430,930	-	1,430,930
927,232	-	927,232	760,812	-	760,812
2,402,267	-	2,402,267	2,191,742	-	2,191,742
4,916,283	54,236,365	59,152,648	3,976,459	49,278,657	53,255,116
9,268	12,286,279	12,295,547	9,268	11,048,125	11,057,393
186,506	837,531	1,024,037	176,617	736,618	913,235
23,312	3,633	26,945	23,312	3,633	26,945
-	42,470	42,470	-	19,535	19,535
-	2,050	2,050	-	-	-
19,000	-	19,000	16,486	-	16,486
238,086	13,171,963	13,410,049	225,683	11,807,911	12,033,594
90,587	250,323	340,910	24,144	65,405	89,549
34,145	5,000	39,145	-	-	-
1,500	1,500	3,000	719	-	719
-	4,000	4,000	-	-	-
1,844,059	-	1,844,059	1,756,604	-	1,756,604
1,171,753	-	1,171,753	549,003	-	549,003
318,214	-	318,214	290,850	-	290,850
37,020	-	37,020	36,520	-	36,520
3,497,278	260,823	3,758,101	2,657,840	65,405	2,723,245
28,583,644	209,243,740	237,827,384	13,793,536	185,804,066	199,597,602
367,645	-	367,645	186,729	-	186,729
1,084,531	-	1,084,531	1,033,516	-	1,033,516
2,522,644	-	2,522,644	2,309,216	-	2,309,216
18,385,722	-	18,385,722	16,451,305	-	16,451,305
746,789	-	746,789	746,788	-	746,788
168,000	-	168,000	126,885	-	126,885
23,275,331	-	23,275,331	20,854,439	-	20,854,439
1,458	308,197	309,655	162	221,862	222,024
171,968	1,371,443	1,543,411	158,167	1,286,170	1,444,337
160	-	160	-	-	-
223	-	223	223	-	223
2,100	-	2,100	266	-	266
2,216	3,609	5,825	279	1,295	1,574
178,125	1,683,249	1,861,374	159,097	1,509,327	1,668,424
688,375	3,828,198	4,516,573	663,780	3,414,313	4,078,093
1,140,092	-	1,140,092	165,451	-	165,451
347,257	-	347,257	6,487	-	6,487
467,589	-	467,589	105,403	-	105,403
46,200	84,520	130,720	196	62,405	62,601
2,689,513	3,912,718	6,602,231	941,317	3,476,718	4,418,035
2,261,673	-	2,261,673	2,160,411	-	2,160,411
3,109,069	-	3,109,069	2,819,864	-	2,819,864
5,370,742	-	5,370,742	4,980,275	-	4,980,275

JERSEY CITY PUBLIC SCHOOLS
Combining Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2021

	ORIGINAL BUDGET			BUDGET TRANSFERS		
	Operating Fund	Blended Resource Fund 15	Total General Fund	Operating Fund	Blended Resource Fund 15	Total General Fund
	Fund 11-13	Fund 15	Fund	Fund 11-13	Fund 15	Fund
Other support services - students-extra services:						
Other salaries for instruction	\$ 2,336,935	\$ -	\$ 2,336,935	\$ 7,000	\$ -	\$ 7,000
Total other support services - students-extra services	<u>2,336,935</u>	<u>-</u>	<u>2,336,935</u>	<u>7,000</u>	<u>-</u>	<u>7,000</u>
Other support services - students-regular:						
Salaries of other professional staff	126,480	7,029,620	7,156,100	(5,562)	56,444	50,882
Salaries of secretarial and clerical assistants	-	150,440	150,440	-	(76,198)	(76,198)
Other salaries	115,180	609,830	725,010	65,702	103,130	168,832
Other purchased services (400-500 series)	2,500	-	2,500	-	-	-
Supplies and materials	2,533	90,348	92,881	-	(14,717)	(14,717)
Other objects	250	500	750	-	(450)	(450)
Total other support services - students-regular	<u>246,943</u>	<u>7,880,738</u>	<u>8,127,681</u>	<u>60,140</u>	<u>68,209</u>	<u>128,349</u>
Other support services - students - special services:						
Salaries of other professional staff	13,995,370	-	13,995,370	(349,922)	-	(349,922)
Purchased professional - educational services	349,289	-	349,289	-	-	-
Supplies and materials	585,000	-	585,000	(500,000)	-	(500,000)
Total other support services - students-special services	<u>14,929,659</u>	<u>-</u>	<u>14,929,659</u>	<u>(849,922)</u>	<u>-</u>	<u>(849,922)</u>
Improvement of instructional services:						
Salaries of supervisors of instructions	5,492,702	-	5,492,702	(566,477)	-	(566,477)
Salaries of other professional staff	480,617	-	480,617	(2,500)	-	(2,500)
Salaries of secretarial and clerical assistants	2,029,102	-	2,029,102	(98,796)	-	(98,796)
Other purchased services (400-500 series)	40,487	-	40,487	(2,581)	-	(2,581)
Travel	22,693	-	22,693	(4,513)	-	(4,513)
Supplies and materials	85,508	-	85,508	(12,499)	-	(12,499)
Computers	-	-	-	2,098	-	2,098
Total improvement of instructional services	<u>8,151,109</u>	<u>-</u>	<u>8,151,109</u>	<u>(685,268)</u>	<u>-</u>	<u>(685,268)</u>
Educational media services/school library:						
Salaries	1,450	3,167,250	3,168,700	(175)	(122,860)	(123,035)
Other salaries for instruction	-	84,110	84,110	500	46,128	46,628
Salaries of technology coordinators	97,465	-	97,465	350	-	350
Purchased professional - technical services	59,110	-	59,110	-	-	-
Purchased Technical services	622,464	-	622,464	-	-	-
Other purchased services (400-500 series)	536,071	58,822	594,893	(24,057)	-	(24,057)
Supplies and materials	-	139,730	139,730	-	(20,988)	(20,988)
Computers	-	65,232	65,232	-	6,906	6,906
Other objects	-	700	700	-	(500)	(500)
Total educational media services/school library	<u>1,316,560</u>	<u>3,515,844</u>	<u>4,832,404</u>	<u>(23,382)</u>	<u>(91,314)</u>	<u>(114,696)</u>
Instruction staff training services:						
Other purchased professional services - educational	35,880	75,500	111,380	(1,310)	(55,254)	(56,564)
Other purchased services (400-500 series)	124,000	22,000	146,000	3,146	(17,825)	(14,679)
Supplies and materials	18,000	7,490	25,490	(3,934)	(6,000)	(9,934)
Computers	10,000	-	10,000	-	-	-
Total instruction staff training services	<u>187,880</u>	<u>104,990</u>	<u>292,870</u>	<u>(2,098)</u>	<u>(79,079)</u>	<u>(81,177)</u>
Support services - general administration:						
Salaries	2,948,843	-	2,948,843	154,455	-	154,455
Salaries of secretarial and clerical assistants	777,973	-	777,973	(17,841)	-	(17,841)
Legal salaries	574,915	-	574,915	(273,000)	-	(273,000)
Legal services	1,068,287	-	1,068,287	-	-	-
Audit Fees	490,780	-	490,780	-	-	-
Other purchased professional services	188,329	-	188,329	148,600	-	148,600
Purchased Technical services	2,295	-	2,295	-	-	-
Other purchased services (400-500 series)	46,207	-	46,207	(5,477)	-	(5,477)
Communications/telephone	928,228	-	928,228	750	-	750
Board of education other purchased services	13,380	-	13,380	-	-	-
Travel	12,172	-	12,172	(800)	-	(800)
Miscellaneous purchased services	2,944,718	-	2,944,718	9,602	-	9,602
Supplies and materials	179,442	-	179,442	110,881	-	110,881
Computers	20,549	-	20,549	33,934	-	33,934
Judgments against the school district	200,000	-	200,000	173,000	-	173,000
Miscellaneous expenditures	242,185	-	242,185	(14,799)	-	(14,799)
Board of education membership dues and fees	31,068	-	31,068	-	-	-
Total support services - general administration	<u>10,669,371</u>	<u>-</u>	<u>10,669,371</u>	<u>319,305</u>	<u>-</u>	<u>319,305</u>
Support services - school administration:						
Salaries of principals/assistant principals	336,332	11,342,450	11,678,782	(6,956)	431,931	424,975
Salaries of secretarial and clerical assistants	113,446	5,960,952	6,074,398	119,434	30,656	150,090
Other salaries	-	79,655	79,655	-	6,541	6,541
Other professional and technical services	-	1,000	1,000	-	-	-
Other purchased services (400-500 series)	3,000	659,304	662,304	(1,491)	(9,926)	(11,417)
Travel	-	11,000	11,000	-	(3,250)	(3,250)
Supplies and materials	1,200	591,433	592,633	(1,200)	(41,834)	(43,034)
Computers	-	35,471	35,471	-	20,230	20,230
Other objects	-	16,131	16,131	-	(1,825)	(1,825)
Total support services - school administration	<u>453,978</u>	<u>18,697,396</u>	<u>19,151,374</u>	<u>109,787</u>	<u>432,523</u>	<u>542,310</u>
Central services:						
Salaries	5,451,607	-	5,451,607	(275,313)	-	(275,313)
Purchased professional services	379,970	-	379,970	6,825	-	6,825
Computers	28,200	-	28,200	-	-	-
Miscellaneous purchased services (300-500 series)	789,443	-	789,443	12,900	-	12,900
Supplies and materials	768,806	-	768,806	-	-	-
Travel	60,632	-	60,632	-	-	-
Other objects	39,532	-	39,532	-	-	-
Total central services:	<u>7,518,190</u>	<u>-</u>	<u>7,518,190</u>	<u>(255,588)</u>	<u>-</u>	<u>(255,588)</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
\$ 2,343,935	\$ -	\$ 2,343,935	\$ 2,288,766	\$ -	\$ 2,288,766
2,343,935	-	2,343,935	2,288,766	-	2,288,766
120,918	7,086,064	7,206,982	106,755	6,223,967	6,330,722
-	74,242	74,242	-	-	-
180,882	712,960	893,842	180,807	583,790	764,597
2,500	-	2,500	-	-	-
2,533	75,631	78,164	231	42,635	42,866
250	50	300	50	-	50
307,083	7,948,947	8,256,030	287,843	6,850,392	7,138,235
13,645,448	-	13,645,448	13,325,151	-	13,325,151
349,289	-	349,289	312,384	-	312,384
85,000	-	85,000	44,597	-	44,597
14,079,737	-	14,079,737	13,682,132	-	13,682,132
4,926,225	-	4,926,225	3,721,947	-	3,721,947
478,117	-	478,117	124,896	-	124,896
1,930,306	-	1,930,306	1,751,947	-	1,751,947
37,906	-	37,906	30,600	-	30,600
18,180	-	18,180	155	-	155
73,009	-	73,009	21,222	-	21,222
2,098	-	2,098	2,098	-	2,098
7,465,841	-	7,465,841	5,652,865	-	5,652,865
1,275	3,044,390	3,045,665	56	2,714,204	2,714,260
500	130,238	130,738	500	130,238	130,738
97,815	-	97,815	97,815	-	97,815
59,110	-	59,110	57,652	-	57,652
622,464	-	622,464	615,101	-	615,101
512,014	58,822	570,836	429,570	43,825	473,395
-	118,742	118,742	-	67,543	67,543
-	72,138	72,138	-	68,437	68,437
-	200	200	-	200	200
1,293,178	3,424,530	4,717,708	1,200,694	3,024,447	4,225,141
34,570	20,246	54,816	-	7,650	7,650
127,146	4,175	131,321	127,146	175	127,321
14,066	1,490	15,556	12,121	-	12,121
10,000	-	10,000	-	-	-
185,782	25,911	211,693	139,267	7,825	147,092
3,103,298	-	3,103,298	3,090,019	-	3,090,019
760,132	-	760,132	683,043	-	683,043
301,915	-	301,915	223,803	-	223,803
1,068,287	-	1,068,287	713,005	-	713,005
490,780	-	490,780	174,000	-	174,000
336,929	-	336,929	173,034	-	173,034
2,295	-	2,295	1,470	-	1,470
40,730	-	40,730	4,320	-	4,320
928,978	-	928,978	795,892	-	795,892
13,380	-	13,380	-	-	-
11,372	-	11,372	579	-	579
2,954,320	-	2,954,320	2,484,828	-	2,484,828
290,323	-	290,323	193,715	-	193,715
54,483	-	54,483	34,259	-	34,259
373,000	-	373,000	328,000	-	328,000
227,386	-	227,386	61,098	-	61,098
31,068	-	31,068	1,845	-	1,845
10,988,676	-	10,988,676	8,962,910	-	8,962,910
329,376	11,774,381	12,103,757	230,222	10,313,782	10,544,004
232,880	5,991,608	6,224,488	216,069	5,156,314	5,372,383
-	86,196	86,196	-	40,501	40,501
-	1,000	1,000	-	-	-
1,509	649,378	650,887	310	260,887	261,197
-	7,750	7,750	-	-	-
-	549,599	549,599	-	305,329	305,329
-	55,701	55,701	-	34,591	34,591
-	14,306	14,306	-	10,269	10,269
563,765	19,129,919	19,693,684	446,601	16,121,673	16,568,274
5,176,294	-	5,176,294	4,647,945	-	4,647,945
386,795	-	386,795	205,638	-	205,638
28,200	-	28,200	200	-	200
802,343	-	802,343	296,020	-	296,020
768,806	-	768,806	173,454	-	173,454
60,632	-	60,632	10,621	-	10,621
39,532	-	39,532	9,728	-	9,728
7,262,602	-	7,262,602	5,343,606	-	5,343,606

JERSEY CITY PUBLIC SCHOOLS
Combining Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2021

	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
Administrative Information Technology:						
Salaries	\$ 1,817,311	\$ -	\$ 1,817,311	\$ 11,100	\$ -	\$ 11,100
Purchased profession services	39,517	-	39,517	-	-	-
Purchased technical services	1,836,451	-	1,836,451	-	-	-
Other purchased services (400-500 series)	36	-	36	-	-	-
Miscellaneous purchased services	27,947	-	27,947	-	-	-
Supplies and materials	29,715	-	29,715	-	-	-
Computers	7,186	-	7,186	24,058	-	24,058
Total administrative information technology:	<u>3,758,163</u>	<u>-</u>	<u>3,758,163</u>	<u>35,158</u>	<u>-</u>	<u>35,158</u>
Required maintenance for school facilities:						
Salaries	4,529,206	-	4,529,206	693,966	-	693,966
Cleaning, repair and maintenance services	7,652,168	-	7,652,168	5,011,890	-	5,011,890
Lead testing of drinking water	2,079,500	-	2,079,500	-	-	-
General supplies	1,026,797	-	1,026,797	(240,715)	-	(240,715)
Computers	10,000	-	10,000	-	-	-
Total required maintenance for school facilities	<u>15,297,671</u>	<u>-</u>	<u>15,297,671</u>	<u>5,465,141</u>	<u>-</u>	<u>5,465,141</u>
Other operating and maintenance of plant services:						
Salaries	18,525,746	-	18,525,746	(1,267,394)	-	(1,267,394)
Purchased professional and technical services	602,066	-	602,066	751,475	-	751,475
Cleaning, repair and maintenance services	1,090,319	-	1,090,319	1,121,322	-	1,121,322
Rental of land and buildings other than lease purchase	514,440	-	514,440	34,674	-	34,674
Other purchased property	742,530	-	742,530	(150,000)	-	(150,000)
Insurance	2,285,161	-	2,285,161	-	-	-
Travel	40,000	-	40,000	-	-	-
Miscellaneous purchased services	536,216	-	536,216	606,610	-	606,610
Warehouse supplies	1,219,541	-	1,219,541	(191,475)	-	(191,475)
Natural gas	727,861	-	727,861	-	-	-
Electricity	4,211,298	-	4,211,298	(1,157,000)	-	(1,157,000)
Oil	714,365	-	714,365	-	-	-
Total other operating and maintenance of plant services:	<u>31,209,543</u>	<u>-</u>	<u>31,209,543</u>	<u>(251,788)</u>	<u>-</u>	<u>(251,788)</u>
Care and upkeep of grounds:						
Salaries	465,474	-	465,474	-	-	-
Total care and upkeep of grounds	<u>465,474</u>	<u>-</u>	<u>465,474</u>	<u>-</u>	<u>-</u>	<u>-</u>
Security:						
Salaries	2,965,320	6,702,707	9,668,027	(569,394)	191,156	(378,238)
Cleaning, repair and maintenance services	103,532	-	103,532	-	-	-
General supplies	120,065	7,250	127,315	(68,200)	(250)	(68,450)
Computers-Instructional	-	-	-	3,200	-	3,200
Total security	<u>3,188,917</u>	<u>6,709,957</u>	<u>9,898,874</u>	<u>(634,394)</u>	<u>190,906</u>	<u>(443,488)</u>
Student transportation services:						
Salaries for pupil transportation - (between home and school) - regular	2,470,938	-	2,470,938	(510,772)	-	(510,772)
Salaries for pupil transportation - (between home and school) - special	94,797	-	94,797	9,720	-	9,720
Salaries for pupil transportation - (other than bet. home & school)	782,494	-	782,494	(119,448)	-	(119,448)
Purchased professional - technical services	16,050	-	16,050	-	-	-
Cleaning, repair and maintenance services	525,095	-	525,095	-	-	-
General supplies	143,528	-	143,528	-	-	-
Contracted services - aid in lieu of payments - nonpublic schools	1,099,302	-	1,099,302	-	-	-
Contracted services - (between home and school) - vendors	937,510	-	937,510	(320,240)	-	(320,240)
Contracted services - (other than between home and school) - vendors	298,128	418,231	716,359	(168,517)	(310,204)	(478,721)
Contracted services - (special education students) - vendors	15,586,628	-	15,586,628	(489,454)	-	(489,454)
Contracted services - (Special education students) - joint agreement	922,225	-	922,225	-	-	-
Travel	2,000	-	2,000	-	-	-
Miscellaneous purchased services - transportation	20,797	-	20,797	-	-	-
Computers	5,000	-	5,000	-	-	-
Miscellaneous purchased services	3,750	-	3,750	-	-	-
Total student transportation services	<u>22,908,242</u>	<u>418,231</u>	<u>23,326,473</u>	<u>(1,598,711)</u>	<u>(310,204)</u>	<u>(1,908,915)</u>
Allocated employee benefits:						
Regular programs - instruction:						
Unused vacation payment to terminated/retired staff	74,880	-	74,880	(13,814)	-	(13,814)
Social Security contribution	867,798	-	867,798	(11,730)	-	(11,730)
Other retirement contributions	526,312	-	526,312	-	-	-
Health benefits	704,674	-	704,674	13,800	-	13,800
Tuition reimbursement	480,000	-	480,000	-	-	-
Unused sick payment to terminated/retired staff	500,456	-	500,456	30,145	-	30,145
Total regular programs - instruction	<u>3,154,120</u>	<u>-</u>	<u>3,154,120</u>	<u>18,401</u>	<u>-</u>	<u>18,401</u>
Special programs - instruction:						
Unused vacation payment to terminated/retired staff	33,984	-	33,984	(8,880)	-	(8,880)
Social Security contribution	114,176	-	114,176	6,629	-	6,629
Other retirement contributions	1,519,766	-	1,519,766	(16,675)	-	(16,675)
Health benefits	1,345,160	-	1,345,160	(10,620)	-	(10,620)
Unused sick payment to terminated/retired staff	121,502	-	121,502	117,908	-	117,908
Total special programs - instruction	<u>3,134,588</u>	<u>-</u>	<u>3,134,588</u>	<u>88,362</u>	<u>-</u>	<u>88,362</u>

FINAL BUDGET			ACTUAL		
Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund
\$ 1,828,411	\$ -	\$ 1,828,411	\$ 1,826,390	\$ -	\$ 1,826,390
39,517	-	39,517	37,627	-	37,627
1,836,451	-	1,836,451	1,043,056	-	1,043,056
36	-	36	36	-	36
27,947	-	27,947	16,342	-	16,342
29,715	-	29,715	9,007	-	9,007
31,244	-	31,244	30,727	-	30,727
<u>3,793,321</u>	<u>-</u>	<u>3,793,321</u>	<u>2,963,185</u>	<u>-</u>	<u>2,963,185</u>
5,223,172	-	5,223,172	5,087,257	-	5,087,257
12,664,058	-	12,664,058	6,615,418	-	6,615,418
2,079,500	-	2,079,500	221,002	-	221,002
786,082	-	786,082	471,631	-	471,631
10,000	-	10,000	-	-	-
<u>20,762,812</u>	<u>-</u>	<u>20,762,812</u>	<u>12,395,308</u>	<u>-</u>	<u>12,395,308</u>
17,258,352	-	17,258,352	16,429,406	-	16,429,406
1,353,541	-	1,353,541	682,111	-	682,111
2,211,641	-	2,211,641	1,322,211	-	1,322,211
549,114	-	549,114	507,938	-	507,938
592,530	-	592,530	417,518	-	417,518
2,285,161	-	2,285,161	1,481,323	-	1,481,323
40,000	-	40,000	-	-	-
1,142,826	-	1,142,826	125,063	-	125,063
1,028,066	-	1,028,066	661,739	-	661,739
727,861	-	727,861	670,705	-	670,705
3,054,298	-	3,054,298	1,583,222	-	1,583,222
714,365	-	714,365	390,991	-	390,991
<u>30,957,755</u>	<u>-</u>	<u>30,957,755</u>	<u>24,272,227</u>	<u>-</u>	<u>24,272,227</u>
465,474	-	465,474	451,430	-	451,430
<u>465,474</u>	<u>-</u>	<u>465,474</u>	<u>451,430</u>	<u>-</u>	<u>451,430</u>
2,395,926	6,893,863	9,289,789	1,883,324	6,046,910	7,930,234
103,532	-	103,532	51,899	-	51,899
51,865	7,000	58,865	19,750	487	20,237
3,200	-	3,200	2,716	-	2,716
<u>2,554,523</u>	<u>6,900,863</u>	<u>9,455,386</u>	<u>1,957,689</u>	<u>6,047,397</u>	<u>8,005,086</u>
1,960,166	-	1,960,166	1,805,061	-	1,805,061
104,517	-	104,517	103,250	-	103,250
663,046	-	663,046	571,859	-	571,859
16,050	-	16,050	14,200	-	14,200
525,095	-	525,095	130,332	-	130,332
143,528	-	143,528	68,411	-	68,411
1,099,302	-	1,099,302	381,680	-	381,680
617,270	-	617,270	609,760	-	609,760
129,611	108,027	237,638	2,448	8,121	10,569
15,097,174	-	15,097,174	6,874,872	-	6,874,872
922,225	-	922,225	462,932	-	462,932
2,000	-	2,000	-	-	-
20,797	-	20,797	19,942	-	19,942
5,000	-	5,000	3,932	-	3,932
3,750	-	3,750	625	-	625
<u>21,309,531</u>	<u>108,027</u>	<u>21,417,558</u>	<u>11,049,304</u>	<u>8,121</u>	<u>11,057,425</u>
61,066	-	61,066	-	-	-
856,068	-	856,068	169,768	-	169,768
526,312	-	526,312	499,996	-	499,996
718,474	-	718,474	565,760	-	565,760
480,000	-	480,000	469,093	-	469,093
530,601	-	530,601	530,599	-	530,599
<u>3,172,521</u>	<u>-</u>	<u>3,172,521</u>	<u>2,235,216</u>	<u>-</u>	<u>2,235,216</u>
25,104	-	25,104	17,716	-	17,716
120,805	-	120,805	91,485	-	91,485
1,503,091	-	1,503,091	1,450,000	-	1,450,000
1,334,540	-	1,334,540	920,081	-	920,081
239,410	-	239,410	239,409	-	239,409
<u>3,222,950</u>	<u>-</u>	<u>3,222,950</u>	<u>2,718,691</u>	<u>-</u>	<u>2,718,691</u>

JERSEY CITY PUBLIC SCHOOLS
Combining Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2021

	ORIGINAL BUDGET			BUDGET TRANSFERS		
	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund
Other instructional programs - instruction:						
Unused vacation payment to terminated/retired staff	\$ 5,760	\$ -	\$ 5,760	\$ -	\$ -	\$ -
Social Security contribution	164,327	-	164,327	4,055	-	4,055
Other retirement contributions	116,324	-	116,324	-	-	-
Unused sick payment to terminated/retired staff	57,599	-	57,599	(40,124)	-	(40,124)
Total other instructional programs - instruction	344,010	-	344,010	(36,069)	-	(36,069)
Attendance and social work services:						
Unused vacation payment to terminated/retired staff	2,880	-	2,880	1,215	-	1,215
Social Security contribution	9,786	-	9,786	4,485	-	4,485
Other retirement contributions	188,650	-	188,650	(6,339)	-	(6,339)
Health benefits	38,469	-	38,469	13,251	-	13,251
Unused sick payment to terminated/retired staff	5,760	-	5,760	(4,447)	-	(4,447)
Total attendance and social work services	245,545	-	245,545	8,165	-	8,165
Health services:						
Unused vacation payment to terminated/retired staff	4,032	-	4,032	(4,032)	-	(4,032)
Social Security contribution	15,078	-	15,078	(1,519)	-	(1,519)
Other retirement contributions	25,364	-	25,364	-	-	-
Health benefits	72,725	-	72,725	35,869	-	35,869
Unused sick payment to terminated/retired staff	2,304	-	2,304	3,363	-	3,363
Total health services	119,503	-	119,503	33,681	-	33,681
Central services:						
Unused vacation payment to terminated/retired staff	50,975	-	50,975	157,311	-	157,311
Social Security contribution	427,456	-	427,456	(2,800)	-	(2,800)
Other retirement contributions	638,758	-	638,758	(75,000)	-	(75,000)
Health benefits	1,373,752	-	1,373,752	(150,000)	-	(150,000)
Tuition reimbursement	-	-	-	3,531	-	3,531
Unused sick payment to terminated/retired staff	8,640	-	8,640	44,915	-	44,915
Total central services	2,499,581	-	2,499,581	(22,043)	-	(22,043)
Administrative information technology:						
Unused vacation payment to terminated/retired staff	11,520	-	11,520	(11,520)	-	(11,520)
Social Security contribution	143,731	-	143,731	-	-	-
Other retirement contributions	241,073	-	241,073	(63,630)	-	(63,630)
Health benefits	463,804	-	463,804	-	-	-
Unused sick payment to terminated/retired staff	2,304	-	2,304	(2,304)	-	(2,304)
Total administrative information technology	862,432	-	862,432	(77,454)	-	(77,454)
Other support student related services:						
Social Security contribution	4,916	-	4,916	-	-	-
Health benefits	676,979	-	676,979	14,618	-	14,618
Unused sick payment to terminated/retired staff	5,184	-	5,184	73,016	-	73,016
Total other support student related services	687,079	-	687,079	87,634	-	87,634
Other support services - extraordinary services:						
Unused vacation payment to terminated/retired staff	8,640	-	8,640	(8,640)	-	(8,640)
Social Security contribution	179,436	-	179,436	(6,801)	-	(6,801)
Other retirement contributions	308,468	-	308,468	(32,000)	-	(32,000)
Health benefits	1,232,773	-	1,232,773	(20,581)	-	(20,581)
Unused sick payment to terminated/retired staff	23,040	-	23,040	(23,040)	-	(23,040)
Total other support services - extraordinary services	1,752,357	-	1,752,357	(91,062)	-	(91,062)
Other support students - regular:						
Social Security contribution	1,947	-	1,947	105	-	105
Health benefits	46,201	-	46,201	20,476	-	20,476
Unused sick payment to terminated/retired staff	65,198	-	65,198	(64,598)	-	(64,598)
Total other support students - regular	113,346	-	113,346	(44,017)	-	(44,017)
Other support students - special:						
Social Security contribution	12,529	-	12,529	13,733	-	13,733
Health benefits	3,044,949	-	3,044,949	-	-	-
Unused sick payment to terminated/retired staff	11,520	-	11,520	64,103	-	64,103
Total other support students - special	3,068,998	-	3,068,998	77,836	-	77,836
Improvement of instruction services:						
Unused vacation payment to terminated/retired staff	60,793	-	60,793	(60,793)	-	(60,793)
Social Security contribution	204,848	-	204,848	-	-	-
Other retirement contributions	214,388	-	214,388	-	-	-
Health benefits	1,796,006	-	1,796,006	(517,318)	-	(517,318)
Tuition reimbursement	15,000	-	15,000	2,793	-	2,793
Unused sick payment to terminated/retired staff	96,534	-	96,534	(96,534)	-	(96,534)
Total improvement of instruction services	2,387,569	-	2,387,569	(671,852)	-	(671,852)
Educational media services/school library:						
Unused vacation payment to terminated/retired staff	5,760	-	5,760	(5,760)	-	(5,760)
Social Security contribution	8,008	-	8,008	20	-	20
Other retirement contributions	30,788	-	30,788	(445)	-	(445)
Health benefits	11,706	-	11,706	-	-	-
Unused sick payment to terminated/retired staff	6,336	-	6,336	(6,336)	-	(6,336)
Total educational media services/school library:	62,598	-	62,598	(12,521)	-	(12,521)

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
\$ 5,760	\$ -	\$ 5,760	\$ -	\$ -	\$ -
168,382	-	168,382	109,623	-	109,623
116,324	-	116,324	61,680	-	61,680
17,475	-	17,475	17,475	-	17,475
<u>307,941</u>	<u>-</u>	<u>307,941</u>	<u>188,778</u>	<u>-</u>	<u>188,778</u>
4,095	-	4,095	4,095	-	4,095
14,271	-	14,271	11,616	-	11,616
182,311	-	182,311	150,000	-	150,000
51,720	-	51,720	42,813	-	42,813
1,313	-	1,313	1,313	-	1,313
<u>253,710</u>	<u>-</u>	<u>253,710</u>	<u>209,837</u>	<u>-</u>	<u>209,837</u>
-	-	-	-	-	-
13,559	-	13,559	7,465	-	7,465
25,364	-	25,364	24,095	-	24,095
108,594	-	108,594	91,765	-	91,765
5,667	-	5,667	5,667	-	5,667
<u>153,184</u>	<u>-</u>	<u>153,184</u>	<u>128,992</u>	<u>-</u>	<u>128,992</u>
208,286	-	208,286	190,163	-	190,163
424,656	-	424,656	282,386	-	282,386
563,758	-	563,758	550,000	-	550,000
1,223,752	-	1,223,752	999,356	-	999,356
3,531	-	3,531	3,531	-	3,531
53,555	-	53,555	53,555	-	53,555
<u>2,477,538</u>	<u>-</u>	<u>2,477,538</u>	<u>2,078,991</u>	<u>-</u>	<u>2,078,991</u>
-	-	-	-	-	-
143,731	-	143,731	135,545	-	135,545
177,443	-	177,443	150,000	-	150,000
463,804	-	463,804	452,425	-	452,425
<u>784,978</u>	<u>-</u>	<u>784,978</u>	<u>737,970</u>	<u>-</u>	<u>737,970</u>
4,916	-	4,916	3,627	-	3,627
691,597	-	691,597	667,218	-	667,218
78,200	-	78,200	78,200	-	78,200
<u>774,713</u>	<u>-</u>	<u>774,713</u>	<u>749,045</u>	<u>-</u>	<u>749,045</u>
-	-	-	-	-	-
172,635	-	172,635	169,613	-	169,613
276,468	-	276,468	250,000	-	250,000
1,212,192	-	1,212,192	1,040,216	-	1,040,216
<u>1,661,295</u>	<u>-</u>	<u>1,661,295</u>	<u>1,459,829</u>	<u>-</u>	<u>1,459,829</u>
2,052	-	2,052	810	-	810
66,677	-	66,677	66,194	-	66,194
600	-	600	600	-	600
<u>69,329</u>	<u>-</u>	<u>69,329</u>	<u>67,604</u>	<u>-</u>	<u>67,604</u>
26,262	-	26,262	21,863	-	21,863
3,044,949	-	3,044,949	2,846,118	-	2,846,118
75,623	-	75,623	75,623	-	75,623
<u>3,146,834</u>	<u>-</u>	<u>3,146,834</u>	<u>2,943,604</u>	<u>-</u>	<u>2,943,604</u>
-	-	-	-	-	-
204,848	-	204,848	139,573	-	139,573
214,388	-	214,388	190,000	-	190,000
1,278,688	-	1,278,688	1,039,232	-	1,039,232
17,793	-	17,793	5,187	-	5,187
<u>1,715,717</u>	<u>-</u>	<u>1,715,717</u>	<u>1,373,992</u>	<u>-</u>	<u>1,373,992</u>
-	-	-	-	-	-
8,028	-	8,028	7,249	-	7,249
30,343	-	30,343	20,000	-	20,000
11,706	-	11,706	10,942	-	10,942
<u>50,077</u>	<u>-</u>	<u>50,077</u>	<u>38,191</u>	<u>-</u>	<u>38,191</u>

JERSEY CITY PUBLIC SCHOOLS
Combining Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2021

	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:						
Unused vacation payment to terminated/retired staff	\$ 34,559	\$ -	\$ 34,559	\$ 48,483	\$ -	\$ 48,483
Social Security contribution	174,133	-	174,133	153	-	153
Other retirement contributions	330,042	-	330,042	(2,153)	-	(2,153)
Health benefits	912,201	-	912,201	-	-	-
Tuition reimbursement	10,000	-	10,000	(5,748)	-	(5,748)
Unused sick payment to terminated/retired staff	61,399	-	61,399	(13,564)	-	(13,564)
Total support services - general administration	1,522,334	-	1,522,334	27,171	-	27,171
Support services - school administration:						
Unused vacation payment to terminated/retired staff	86,399	-	86,399	(22,157)	-	(22,157)
Social Security contribution	22,173	-	22,173	12,880	-	12,880
TPAF contribution - ERIP	-	-	-	37,265	-	37,265
Other retirement contributions	896,184	-	896,184	(78,850)	-	(78,850)
Health benefits	94,821	-	94,821	61,021	-	61,021
Tuition reimbursement	5,000	-	5,000	30,472	-	30,472
Unused sick payment to terminated/retired staff	47,159	-	47,159	(16,401)	-	(16,401)
Total support services - school administration	1,151,736	-	1,151,736	24,230	-	24,230
Required maintenance for school facilities:						
Unused vacation payment to terminated/retired staff	11,520	-	11,520	28,371	-	28,371
Social Security contribution	354,251	-	354,251	50,593	-	50,593
Other retirement contributions	586,327	-	586,327	(25,000)	-	(25,000)
Health benefits	1,391,468	-	1,391,468	(120,676)	-	(120,676)
Unused sick payment to terminated/retired staff	5,760	-	5,760	2,840	-	2,840
Total required maintenance for school facilities	2,349,326	-	2,349,326	(63,872)	-	(63,872)
Other operating and maintenance of plant services:						
Unused vacation payment to terminated/retired staff	57,599	-	57,599	103,335	-	103,335
Social Security contribution	1,449,543	-	1,449,543	(19,199)	-	(19,199)
Other retirement contributions	2,307,778	-	2,307,778	(111,689)	-	(111,689)
Health benefits	7,841,680	-	7,841,680	(1,772,903)	-	(1,772,903)
Other Employee Benefits	126,497	-	126,497	(50,000)	-	(50,000)
Unused sick payment to terminated/retired staff	51,839	-	51,839	(11,378)	-	(11,378)
Total other operating and maintenance of plant services	11,834,936	-	11,834,936	(1,861,834)	-	(1,861,834)
Care and upkeep of grounds:						
Social Security contribution	35,609	-	35,609	-	-	-
Other retirement contributions	69,352	-	69,352	-	-	-
Health benefits	206,706	-	206,706	-	-	-
Unused sick payment to terminated/retired staff	2,880	-	2,880	(2,880)	-	(2,880)
Total care and upkeep of grounds	314,547	-	314,547	(2,880)	-	(2,880)
Security:						
Unused vacation payment to terminated/retired staff	28,800	-	28,800	8,194	-	8,194
Social Security contribution	236,700	-	236,700	(44,358)	-	(44,358)
Other retirement contributions	1,021,267	-	1,021,267	(50,000)	-	(50,000)
Health benefits	448,984	-	448,984	(1,614)	-	(1,614)
Other Employee Benefits	100,000	-	100,000	-	-	-
Unused sick payment to terminated/retired staff	17,280	-	17,280	6,211	-	6,211
Total security	1,853,031	-	1,853,031	(81,567)	-	(81,567)
Student transportation services:						
Unused vacation payment to terminated/retired staff	8,640	-	8,640	13,563	-	13,563
Social Security contribution	265,598	-	265,598	(40,000)	-	(40,000)
Other retirement contributions	273,373	-	273,373	-	-	-
Health benefits	804,690	-	804,690	(102,300)	-	(102,300)
Other Employee Benefits	17,000	-	17,000	-	-	-
Unused sick payment to terminated/retired staff	2,880	-	2,880	11,220	-	11,220
Total student transportation services	1,372,181	-	1,372,181	(117,517)	-	(117,517)
Unallocated employee benefits:						
Group insurance	150,000	-	150,000	-	-	-
Social Security contribution	1,367	3,323,294	3,324,661	-	64,452	64,452
TPAF contribution - ERIP	13,710	3,885,839	3,899,549	897	277,545	278,442
Other retirement contributions	2,281,756	-	2,281,756	-	-	-
Workers' compensation	4,220,937	-	4,220,937	-	-	-
Health benefits	5,637,615	69,795,310	75,432,925	89,752	(1,276,011)	(1,186,259)
Total unallocated employee benefits	12,305,385	77,004,443	89,309,828	90,649	(934,014)	(843,365)
On-Behalf TPAF contributions (Non budgeted)						
Pension	-	-	-	-	-	-
Post retirement medical	-	-	-	-	-	-
Long term disability insurance	-	-	-	-	-	-
Reimbursed TPAF Social Security contributions (non budgeted)	-	-	-	-	-	-
Total on-behalf contributions	-	-	-	-	-	-
Total undistributed expenditures	205,385,279	119,846,089	325,231,368	(1,028,910)	(641,496)	(1,670,406)
Total current	235,129,852	328,433,074	563,562,926	(2,189,839)	15,259	(2,174,580)

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
\$ 83,042	\$ -	\$ 83,042	\$ 83,042	\$ -	\$ 83,042
174,286	-	174,286	162,142	-	162,142
327,889	-	327,889	300,000	-	300,000
912,201	-	912,201	782,906	-	782,906
4,252	-	4,252	-	-	-
47,835	-	47,835	47,835	-	47,835
<u>1,549,505</u>	<u>-</u>	<u>1,549,505</u>	<u>1,375,925</u>	<u>-</u>	<u>1,375,925</u>
64,242	-	64,242	64,242	-	64,242
35,053	-	35,053	23,332	-	23,332
37,265	-	37,265	-	-	-
817,334	-	817,334	800,000	-	800,000
155,842	-	155,842	87,622	-	87,622
35,472	-	35,472	35,472	-	35,472
30,758	-	30,758	30,758	-	30,758
<u>1,175,966</u>	<u>-</u>	<u>1,175,966</u>	<u>1,041,426</u>	<u>-</u>	<u>1,041,426</u>
39,891	-	39,891	39,891	-	39,891
404,844	-	404,844	387,377	-	387,377
561,327	-	561,327	557,000	-	557,000
1,270,792	-	1,270,792	1,203,047	-	1,203,047
8,600	-	8,600	8,600	-	8,600
<u>2,285,454</u>	<u>-</u>	<u>2,285,454</u>	<u>2,195,915</u>	<u>-</u>	<u>2,195,915</u>
160,934	-	160,934	160,934	-	160,934
1,430,344	-	1,430,344	1,224,250	-	1,224,250
2,196,089	-	2,196,089	2,192,000	-	2,192,000
6,068,777	-	6,068,777	5,453,740	-	5,453,740
76,497	-	76,497	5,782	-	5,782
40,461	-	40,461	40,461	-	40,461
<u>9,973,102</u>	<u>-</u>	<u>9,973,102</u>	<u>9,077,167</u>	<u>-</u>	<u>9,077,167</u>
35,609	-	35,609	33,644	-	33,644
69,352	-	69,352	65,884	-	65,884
206,706	-	206,706	169,732	-	169,732
-	-	-	-	-	-
<u>311,667</u>	<u>-</u>	<u>311,667</u>	<u>269,260</u>	<u>-</u>	<u>269,260</u>
36,994	-	36,994	36,994	-	36,994
192,342	-	192,342	131,297	-	131,297
971,267	-	971,267	970,000	-	970,000
447,370	-	447,370	305,588	-	305,588
100,000	-	100,000	1,616	-	1,616
23,491	-	23,491	23,491	-	23,491
<u>1,771,464</u>	<u>-</u>	<u>1,771,464</u>	<u>1,468,986</u>	<u>-</u>	<u>1,468,986</u>
22,203	-	22,203	22,203	-	22,203
225,598	-	225,598	190,908	-	190,908
273,373	-	273,373	259,000	-	259,000
702,390	-	702,390	644,792	-	644,792
17,000	-	17,000	5,015	-	5,015
14,100	-	14,100	14,100	-	14,100
<u>1,254,664</u>	<u>-</u>	<u>1,254,664</u>	<u>1,136,018</u>	<u>-</u>	<u>1,136,018</u>
150,000	-	150,000	-	-	-
1,367	3,387,746	3,389,113	-	2,690,715	2,690,715
14,607	4,163,384	4,177,991	6,849	1,904,651	1,911,500
2,281,756	-	2,281,756	2,167,000	-	2,167,000
4,220,937	-	4,220,937	2,258,950	-	2,258,950
<u>5,727,367</u>	<u>68,519,299</u>	<u>74,246,666</u>	<u>7,810,237</u>	<u>57,806,045</u>	<u>65,616,282</u>
<u>12,396,034</u>	<u>76,070,429</u>	<u>88,466,463</u>	<u>12,243,036</u>	<u>62,401,411</u>	<u>74,644,447</u>
-	-	-	67,303,148	-	67,303,148
-	-	-	21,091,758	-	21,091,758
-	-	-	20,446	-	20,446
-	-	-	17,860,956	-	17,860,956
-	-	-	106,276,308	-	106,276,308
<u>204,356,369</u>	<u>119,204,593</u>	<u>323,560,962</u>	<u>268,043,736</u>	<u>99,447,311</u>	<u>367,491,047</u>
<u>232,940,013</u>	<u>328,448,333</u>	<u>561,388,346</u>	<u>281,837,272</u>	<u>285,251,377</u>	<u>567,088,649</u>

JERSEY CITY PUBLIC SCHOOLS
Combining Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2021

	ORIGINAL BUDGET			BUDGET TRANSFERS		
	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund
Capital outlay:						
Equipment:						
Grades 1 - 5	\$ -	\$ 274,571	\$ 274,571	\$ -	\$ (16,602)	\$ (16,602)
Grades 6 - 8	-	73,108	73,108	-	(1,280)	(1,280)
Grades 9 - 12	87,460	-	87,460	35,847	28,063	63,910
Undistributed expenditures:						
Support services - students - regular	21,305	-	21,305	-	-	-
General administration	21,000	-	21,000	4,450	-	4,450
School administration	-	78,770	78,770	-	(11,460)	(11,460)
Operation and maintenance of plant services	407,400	-	407,400	-	-	-
Student transportation - school bus regular	390,000	-	390,000	809,693	-	809,693
Total equipment	927,165	440,429	1,367,594	849,990	(15,259)	834,731
Facilities acquisition and construction services:						
Architect/engineering services	650,000	-	650,000	-	-	-
Construction services	5,350,000	-	5,350,000	-	-	-
Total facilities acquisition and construction services	6,000,000	-	6,000,000	-	-	-
Total capital outlay	6,927,165	440,429	7,367,594	849,990	(15,259)	834,731
Special schools:						
Summer school - instruction:						
Salaries of teachers	477,240	-	477,240	-	-	-
General supplies	2,165	-	2,165	-	-	-
Total summer school - instruction	479,405	-	479,405	-	-	-
Summer school - support services:						
Salaries	64,240	-	64,240	-	-	-
Personal services - employee benefits	41,432	-	41,432	-	-	-
Total summer school - support services	105,672	-	105,672	-	-	-
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:	214,264	-	214,264	-	-	-
Evening school for the foreign born - local - support services:						
Salaries of secretarial and clerical assistants	12,000	-	12,000	3,500	-	3,500
Personal services - employee benefits	16,983	-	16,983	(3,500)	-	(3,500)
Total evening school for the foreign born - local - support services	28,983	-	28,983	-	-	-
Total special schools	828,324	-	828,324	-	-	-
Charter schools	91,699,045	-	91,699,045	-	-	-
Total expenditures	334,584,386	328,873,503	663,457,889	(1,339,849)	-	(1,339,849)
Excess (deficiency) of revenues over (under) expenditures	269,777,543	(328,873,503)	(59,095,960)	1,339,849	-	1,339,849
OTHER FINANCING SOURCES (USES)						
Transfers in - contribution to school based budget-general fund	-	314,444,334	314,444,334	-	-	-
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	(460,151)	-	(460,151)	(1,339,849)	-	(1,339,849)
Transfers out - contribution to school based budget	(314,444,334)	-	(314,444,334)	-	-	-
Transfers out - contribution to food services to cover deficit	-	-	-	-	-	-
Total other financing sources (uses)	(314,904,485)	325,374,316	10,469,831	(1,339,849)	-	(1,339,849)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(45,126,942)	(3,499,187)	(48,626,129)	-	-	-
Fund balances, July 1	45,126,942	3,499,187	48,626,129	-	-	-
Fund balances, June 30	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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
\$ -	\$ 257,969	\$ 257,969	\$ -	\$ 184,191	\$ 184,191
-	71,828	71,828	-	33,562	33,562
123,307	28,063	151,370	83,084	28,063	111,147
21,305	-	21,305	-	-	-
25,450	-	25,450	4,450	-	4,450
-	67,310	67,310	-	36,310	36,310
407,400	-	407,400	115,303	-	115,303
1,199,693	-	1,199,693	923,236	-	923,236
1,777,155	425,170	2,202,325	1,126,073	282,126	1,408,199
650,000	-	650,000	-	-	-
5,350,000	-	5,350,000	1,051,571	-	1,051,571
6,000,000	-	6,000,000	1,051,571	-	1,051,571
7,777,155	425,170	8,202,325	2,177,644	282,126	2,459,770
477,240	-	477,240	147,585	-	147,585
2,165	-	2,165	-	-	-
479,405	-	479,405	147,585	-	147,585
64,240	-	64,240	28,470	-	28,470
41,432	-	41,432	11,996	-	11,996
105,672	-	105,672	40,466	-	40,466
210,000	-	210,000	142,304	-	142,304
4,264	-	4,264	-	-	-
214,264	-	214,264	142,304	-	142,304
15,500	-	15,500	13,662	-	13,662
13,483	-	13,483	2,618	-	2,618
28,983	-	28,983	16,280	-	16,280
828,324	-	828,324	346,635	-	346,635
91,699,045	-	91,699,045	83,697,658	-	83,697,658
333,244,537	328,873,503	662,118,040	368,059,209	285,533,503	653,592,712
271,117,392	(328,873,503)	(57,864,514)	346,372,394	(285,533,503)	60,838,891
-	314,444,334	314,444,334	-	277,231,314	277,231,314
-	10,929,982	10,929,982	-	9,522,002	9,522,002
(1,800,000)	-	(1,800,000)	(1,800,000)	-	(1,800,000)
(314,444,334)	-	(314,444,334)	(277,231,314)	-	(277,231,314)
-	-	-	(2,591,977)	-	(2,591,977)
(316,244,334)	325,374,316	9,129,982	(281,623,291)	286,753,316	5,130,025
(45,126,942)	(3,499,187)	(48,734,532)	64,749,103	1,219,813	65,968,916
45,126,942	3,499,187	48,626,129	73,562,649	3,499,187	77,061,836
\$ -	\$ -	\$ (108,403)	\$ 138,311,752	\$ 4,719,000	\$ 143,030,752

JERSEY CITY PUBLIC SCHOOLS
Budgetary Comparison Schedule
Special Revenue Fund
for the Fiscal Year Ended June 30, 2021

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES					
Federal sources	\$ 29,553,233	\$ 70,843,158	\$ 100,396,391	\$ 49,903,537	\$ (50,492,854)
State sources	73,242,894	2,211,989	75,454,883	67,499,852	(7,955,031)
Private sources	-	1,131,416	1,131,416	458,118	(673,298)
Total revenues	<u>102,796,127</u>	<u>74,186,563</u>	<u>176,982,690</u>	<u>117,861,507</u>	<u>(59,121,183)</u>
EXPENDITURES					
Current:					
Instruction:					
Salaries of teachers	17,199,703	8,042,328	25,242,031	17,199,594	8,042,437
Other salaries for instruction	7,467,365	16,706	7,484,071	6,653,744	830,327
Unused vacation payment to terminated/retired staff	56,250	-	56,250	19,836	36,414
Purchased professional and technical services	-	851,260	851,260	536,775	314,485
Purchased professional - educational services	307,052	(221,665)	85,387	56,420	28,967
Other purchased services	130,500	7,417,679	7,548,179	2,860,284	4,687,895
Tuition to other LEA's within the state - regular	1,250,280	-	1,250,280	1,209,826	40,454
Tuition to CSSD & regional day schools	5,552,836	54,707	5,607,543	5,253,505	354,038
Supplies and materials	200,000	152,700	352,700	162,890	189,810
General supplies	7,432,418	1,162,820	8,595,238	3,193,426	5,401,812
Computers - instructional	-	20,220,657	20,220,657	11,598,118	8,622,539
Textbooks	186,743	83,076	269,819	210,688	59,131
Other objects	-	204,766	204,766	692	204,074
Miscellaneous expenditures	-	1,500	1,500	-	1,500
Total instruction	<u>39,783,147</u>	<u>37,986,534</u>	<u>77,769,681</u>	<u>48,955,798</u>	<u>28,813,883</u>
Support services:					
Salaries	175,200	108,542	283,742	174,700	109,042
Salaries of supervisors of instructions	918,100	540,615	1,458,715	1,100,507	358,208
Salaries of principals/assistant principals	308,700	37,550	346,250	346,250	-
Salaries of other professional staff	3,556,890	71,618	3,628,508	2,924,172	704,336
Salaries of secretarial and clerical assistants	486,551	92,254	578,805	430,123	148,682
Other salaries	2,033,053	3,116,250	5,149,303	2,291,075	2,858,228
Family/parent liaison salary	110,880	-	110,880	5,815	105,065
Other salaries for instruction	1,473,970	-	1,473,970	1,367,844	106,126
Unused vacation payment to terminated/retired staff	112,500	-	112,500	15,424	97,076
Personal services - employee benefits	12,883,399	1,028,148	13,911,547	10,638,052	3,273,495
Social Security contribution	-	187,429	187,429	183,596	3,833
TPAF contribution	-	954,695	954,695	866,366	88,329
Unused sick payment to terminated/retired staff	-	166,115	166,115	166,115	-
Purchased professional and technical services	345,960	10,528,616	10,874,576	1,875,569	8,999,007
Purchased professional - educational services	2,406,588	(2,069,734)	336,854	-	336,854
Purchased educational services- contracted pre-k	25,906,020	3,076,305	28,982,325	27,499,127	1,483,198
Purchased educational services- Head Start	2,435,940	(2,435,940)	-	-	-
Other purchased professional - education services	50,000	50,000	100,000	-	100,000
Purchased professional services	60,000	40,000	100,000	-	100,000
Cleaning, repair and maintenance services	2,000	5,500	7,500	4,794	2,706
Rental of land and buildings	-	10,713	10,713	-	10,713
Other purchased services	-	4,104,095	4,104,095	3,038,108	1,065,987
Transportation - contracted services:					
(between home and school) - vendors	932,083	-	932,083	-	932,083
(other than between home and school) - vendors	-	920	920	-	920
(other than between home and school) - grants	125,000	(125,000)	-	-	-
Travel	8,000	(5,518)	2,482	1,815	667
Miscellaneous purchased services	-	73,039	73,039	33,805	39,234
Supplies and materials	634,863	6,434,212	7,069,075	4,947,998	2,121,077
Computers - non-instructional	-	1,037,773	1,037,773	761,425	276,348
Other objects	10,000	13,645	23,645	4,987	18,658
Indirect Costs	-	2,813,775	2,813,775	387,854	2,425,921
Student activities	514,841	(54,888)	459,953	353,425	106,528
Scholarships	571,866	(5,261)	566,605	17,500	549,105
Total support services	<u>56,062,404</u>	<u>29,795,468</u>	<u>85,857,872</u>	<u>59,436,446</u>	<u>26,421,426</u>
Capital outlay:					
Instructional equipment	30,000	5,975,482	6,005,482	1,438,480	4,567,002
Non-instructional equipment	10,000	368,930	378,930	368,930	10,000
Total capital outlay	<u>40,000</u>	<u>6,344,412</u>	<u>6,384,412</u>	<u>1,807,410</u>	<u>4,577,002</u>
Total expenditures	<u>95,885,551</u>	<u>74,126,414</u>	<u>170,011,965</u>	<u>110,199,654</u>	<u>59,812,311</u>

JERSEY CITY PUBLIC SCHOOLS
Budgetary Comparison Schedule
Special Revenue Fund
for the Fiscal Year Ended June 30, 2021

	<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	\$ 1,800,000	\$ 1,132,699
Transfer out - contribution to school based budget	<u>(10,929,982)</u>	<u>-</u>	<u>(10,929,982)</u>	<u>(9,522,002)</u>	<u>(1,407,980)</u>
Total other financing Sources (uses)	<u>(7,997,283)</u>	<u>-</u>	<u>(7,997,283)</u>	<u>(7,722,002)</u>	<u>(275,281)</u>
Total Outflows	<u>103,882,834</u>	<u>74,126,414</u>	<u>178,009,248</u>	<u>117,921,656</u>	<u>60,087,592</u>
Excess (deficiency) of revenues over (under) expenditures and other financing (uses)	(1,086,707)	60,149	(1,026,558)	(60,149)	966,409
Fund balance, July 1 (as restated)	<u>1,086,707</u>	<u>-</u>	<u>1,086,707</u>	<u>1,086,707</u>	<u>-</u>
Fund balance, June 30	<u>\$ -</u>	<u>\$ 60,149</u>	<u>\$ 60,149</u>	<u>\$ 1,026,558</u>	<u>\$ 966,409</u>
<u>Recapitulation:</u>					
Restricted for:					
Scholarship				\$ 566,605	
Student activities				<u>459,953</u>	
Fund Balance				<u>\$ 1,026,558</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, 2021

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

	General Fund	Special Revenue Fund
SOURCES/INFLOWS OF RESOURCES		
Actual amounts (budgetary basis) "revenue" from the budgetary comparison schedule	[C-1] \$ 714,431,603	[C-2] \$ 117,861,507
Difference - budget to GAAP:		
Grant accounting budgetary basis differs from GAAP in that encumbrances are recognized as expenditures, and the related revenue is recognized.	-	539,036
State aid payment recognized for GAAP statements in the current year, previously recognized for budgetary purposes.	37,747,091	6,932,364
State aid payment recognized for budgetary purposes, not recognized for GAAP statements.	<u>(32,190,519)</u>	<u>(7,047,768)</u>
Total revenues as reported on the statement of revenues, expenditures and changes in fund balances - governmental funds.	[B-2] \$ <u>719,988,175</u>	[B-2] \$ <u>118,285,139</u>
USES/OUTFLOWS OF RESOURCES		
Actual amounts (budgetary basis) "total outflows" from the budgetary comparison schedule	[C-1] \$ 648,462,687	[C-2] \$ 117,921,656
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.	-	539,036
Transfers to and from other funds are presented as outflows of budgetary resources but are not expenditures for financial reporting purposes.		
Net transfers (outflows) to general fund	<u>5,130,025</u>	<u>(7,722,002)</u>
Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds	[B-2] \$ <u>653,592,712</u>	[B-2] \$ <u>110,738,690</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 SEVEN FISCAL YEARS

	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015
District's proportion of the net pension liability	0.9741439972%	1.0019713717%	1.0217028068%	1.0181240525%	0.9675142000%	0.9958877800%	1.0731390000%
District's proportionate share of the net pension liability	\$ 158,857,410	\$ 180,540,041	\$ 201,168,190	\$ 237,003,006	\$ 286,549,957	\$ 223,556,851	\$ 200,921,082
District's covered payroll	\$ 69,479,323	\$ 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	228.64%	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	58.32%	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 SEVEN FISCAL YEARS

	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015
Contractually required contribution	\$ 10,656,644	\$ 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	10,656,644	9,746,230	10,162,642	9,431,832	8,595,258	8,561,964	8,846,808
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District's covered payroll	\$ 69,479,323	\$ 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	15.34%	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 SEVEN FISCAL YEARS

	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015
District's proportion of the net pension liability	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
State's proportion of the net pension liability associated with the District	2.315%	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>1,524,193,495</u>	<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>\$ 1,524,193,495</u>	<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	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Plan fiduciary net position as a percentage of the total pension liability	24.60%	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, 2021</u>	<u>June 30, 2020</u>	<u>June 30, 2019</u>
OPEB liability, July 1	\$ 1,028,095,643	\$ 1,145,213,526	\$ -
Changes recognized for the fiscal year:			
Service cost	39,044,449	39,410,032	44,742,142
Interest on the total OPEB liability	36,869,387	45,257,983	48,449,546
Difference between expected and actual experience	264,627,791	(186,490,929)	(110,244,199)
Changes in assumptions	299,686,217	15,328,991	(131,418,984)
Changes in proportion	-	-	-
Gross benefit payments	(28,561,969)	(31,559,471)	(30,622,602)
Contributions from the member	865,712	935,511	1,058,366
Net changes	<u>612,531,587</u>	<u>(117,117,883)</u>	<u>(178,035,731)</u>
OPEB liability, June 30	<u>\$ 1,640,627,230</u>	<u>\$ 1,028,095,643</u>	<u>\$ (178,035,731)</u>
District's proportionate share of OPEB liability	\$ -	\$ -	\$ -
State's proportionate share of OPEB liability	<u>1,640,627,230</u>	<u>1,028,095,643</u>	<u>(178,035,731)</u>
Total OPEB liability	<u>\$ 1,640,627,230</u>	<u>\$ 1,028,095,643</u>	<u>\$ (178,035,731)</u>
District's covered employee payroll	\$ 308,948,354	\$ 323,328,288	\$ 319,119,950
Total OPEB Liability as a percentage of covered employee payroll	0.0000%	0.0000%	0.0000%

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.

See accompanying note to required supplementary information.

**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
PART III**

JERSEY CITY PUBLIC SCHOOLS
Notes to the Required Supplementary Information
for the Fiscal Year Ended June 30, 2021

	Public Employees' Retirement System June 30, 2021	Teachers Pension and Annuity Fund June 30, 2020	State Health Benefit Local Education Retired Employees June 30, 2019
Change in benefits	None	None	None
Changes in assumptions at measurement date:			
Discount rate:			
As of June 30, 2020	7.00%	5.40%	2.21%
As of June 30, 2019	6.28%	5.60%	3.50%
Municipal bond rate:			
As of June 30, 2020	2.21%	2.21%	2.21%
As of June 30, 2019	3.50%	3.50%	3.50%
	18.99%		
Inflation rate:			
As of June 30, 2020			2.50%
Price	2.75%	2.75%	
Wage	3.25%	3.25%	
As of June 30, 2019			2.50%
Price	2.75%	2.75%	
Wage	3.25%	3.25%	
Long-term expected rate of return on pension plan investments:			
As of June 30, 2020	7.00%	7.00%	Not Applicable
As of June 30, 2019	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, 2021

	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund
	<u> </u>	<u> </u>	<u> </u>
ASSETS			
Cash and cash equivalents	\$ 119,283,631	\$ 50,290	\$ 119,333,921
Intrafund receivable	-	4,935,643	4,935,643
Interfund receivable	5,985,132		5,985,132
Receivables from other governments:			
Federal	17,357	-	17,357
State	38,879,180	-	38,879,180
Local	1,729,185	-	1,729,185
Other accounts receivable	850,105	9,161	859,266
Restricted assets:			
Cash and cash equivalents	30,904,472	-	30,904,472
Capital reserve account - cash	608	-	608
	<u> </u>	<u> </u>	<u> </u>
Total assets	<u>\$ 197,649,670</u>	<u>\$ 4,995,094</u>	<u>\$ 202,644,764</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Intrafund payable	4,935,643	-	4,935,643
Payable due to state government	1,061,563	-	1,061,563
Accounts payable and other current liabilities	504,864	21,788	526,652
Accrued salaries and wages	9,041,941	254,306	9,296,247
Payroll deductions and withholdings	4,718,607	-	4,718,607
Summer escrow payroll payable	39,075,300	-	39,075,300
	<u> </u>	<u> </u>	<u> </u>
Total liabilities	<u>59,337,918</u>	<u>276,094</u>	<u>59,614,012</u>
Fund balances:			
Restricted fund balance:			
Excess surplus - subsequent year's expenditures	15,952,495	-	15,952,495
Excess surplus	18,250,988	-	18,250,988
Capital reserve	608	-	608
Assigned fund balance:			
Other purposes - year end encumbrances	24,421,325	4,719,000	29,140,325
Designated for subsequent year's expenditures	54,650,000	-	54,650,000
Unassigned fund balance	25,036,336	-	25,036,336
	<u> </u>	<u> </u>	<u> </u>
Total fund balances	<u>138,311,752</u>	<u>4,719,000</u>	<u>143,030,752</u>
	<u> </u>	<u> </u>	<u> </u>
Total liabilities and fund balances	<u>\$ 197,649,670</u>	<u>\$ 4,995,094</u>	<u>\$ 202,644,764</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2021

	<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	\$ 314,444,334	95.61%	\$ 272,512,314	\$ 41,932,020
General Fund Reserve for Encumbrances at June 30, 2020	3,499,187	1.06%	3,499,187	-
	<u>317,943,521</u>	<u>96.67%</u>	<u>276,011,501</u>	<u>41,932,020</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	10,929,982	3.32%	9,522,002	1,407,980
Total Restricted Federal Resources	<u>10,929,982</u>	<u>3.32%</u>	<u>9,522,002</u>	<u>1,407,980</u>
Totals	<u>\$ 328,873,503</u>	<u>100.00%</u>	<u>\$ 285,533,503</u>	<u>\$ 43,340,000</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2021

	<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	\$ 6,764,069	95.70%	\$ 5,710,272	\$ 1,053,797
General Fund Reserve for Encumbrances at June 30, 2020	69,431	0.98%	69,431	-
	<u>6,833,500</u>	<u>96.68%</u>	<u>5,779,703</u>	<u>1,053,797</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	234,850	3.32%	198,476	36,374
Total Restricted Federal Resources	<u>234,850</u>	<u>3.32%</u>	<u>198,476</u>	<u>36,374</u>
Totals	<u>\$ 7,068,350</u>	<u>100.00%</u>	<u>\$ 5,978,179</u>	<u>\$ 1,090,171</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2021

	<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	\$ 8,396,432	94.38%	\$ 7,705,829	\$ 690,603
General Fund Reserve for Encumbrances at June 30, 2020	159,333	1.79%	159,333	-
	<u>8,555,765</u>	<u>96.17%</u>	<u>7,865,162</u>	<u>690,603</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	340,571	3.83%	313,232	27,339
Total Restricted Federal Resources	<u>340,571</u>	<u>3.83%</u>	<u>313,232</u>	<u>27,339</u>
Totals	<u>\$ 8,896,336</u>	<u>100.00%</u>	<u>\$ 8,178,394</u>	<u>\$ 717,942</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2021

	<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	\$ 7,925,004	96.42%	\$ 7,080,405	\$ 844,599
General Fund Reserve for Encumbrances at June 30, 2020	57,218	0.70%	57,218	-
	<u>7,982,222</u>	<u>97.12%</u>	<u>7,137,623</u>	<u>844,599</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	237,116	2.88%	211,659	25,457
Total Restricted Federal Resources	<u>237,116</u>	<u>2.88%</u>	<u>211,659</u>	<u>25,457</u>
Totals	<u>\$ 8,219,338</u>	<u>100.00%</u>	<u>\$ 7,349,282</u>	<u>\$ 870,056</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2021

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<u>P. S. 6 Jotham W. Wakeman</u>				
Resources:				
General Fund Contribution	\$ 8,351,204	95.97%	\$ 7,573,183	\$ 778,021
General Fund Reserve for Encumbrances at June 30, 2020	89,598	1.03%	89,598	-
	<u>8,440,802</u>	<u>97.00%</u>	<u>7,662,781</u>	<u>778,021</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	259,770	3.00%	236,993	22,777
Total Restricted Federal Resources	<u>259,770</u>	<u>3.00%</u>	<u>236,993</u>	<u>22,777</u>
Totals	<u>\$ 8,700,572</u>	<u>100.00%</u>	<u>\$ 7,899,774</u>	<u>\$ 800,798</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2021

	<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	\$ 10,934,427	94.02%	\$ 10,039,797	\$ 894,630
General Fund Reserve for Encumbrances at June 30, 2020	170,451	1.47%	170,451	-
	<u>11,104,878</u>	<u>95.49%</u>	<u>10,210,248</u>	<u>894,630</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	525,582	4.51%	482,231	43,351
Total Restricted Federal Resources	<u>525,582</u>	<u>4.51%</u>	<u>482,231</u>	<u>43,351</u>
Totals	<u>\$ 11,630,460</u>	<u>100.00%</u>	<u>\$ 10,692,479</u>	<u>\$ 937,981</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2021

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<u>P. S. 8 Charles E. Trefurt</u>				
Resources:				
General Fund Contribution	\$ 9,806,411	96.29%	\$ 8,229,334	\$ 1,577,077
General Fund Reserve for Encumbrances at June 30, 2020	71,483	0.69%	71,483	-
	<u>9,877,894</u>	<u>96.98%</u>	<u>8,300,817</u>	<u>1,577,077</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	306,589	3.02%	258,491	48,098
Total Restricted Federal Resources	<u>306,589</u>	<u>3.02%</u>	<u>258,491</u>	<u>48,098</u>
Totals	<u>\$ 10,184,483</u>	<u>100.00%</u>	<u>\$ 8,559,308</u>	<u>\$ 1,625,175</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2021

	<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	\$ 9,568,867	94.57%	\$ 7,612,383	\$ 1,956,484
General Fund Reserve for Encumbrances at June 30, 2020	133,694	1.32%	133,694	-
	<u>9,702,561</u>	<u>95.89%</u>	<u>7,746,077</u>	<u>1,956,484</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	415,330	4.11%	332,009	83,321
Total Restricted Federal Resources	<u>415,330</u>	<u>4.11%</u>	<u>332,009</u>	<u>83,321</u>
Totals	<u>\$ 10,117,891</u>	<u>100.00%</u>	<u>\$ 8,078,086</u>	<u>\$ 2,039,805</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2021

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<u>P. S. 12 Julia A. Barnes</u>				
Resources:				
General Fund Contribution	\$ 5,448,585	95.68%	\$ 4,315,642	\$ 1,132,943
General Fund Reserve for Encumbrances at June 30, 2020	58,684	1.03%	58,684	-
	<u>5,507,269</u>	<u>96.71%</u>	<u>4,374,326</u>	<u>1,132,943</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	187,276	3.29%	148,811	38,465
Total Restricted Federal Resources	<u>187,276</u>	<u>3.29%</u>	<u>148,811</u>	<u>38,465</u>
Totals	<u>\$ 5,694,545</u>	<u>100.00%</u>	<u>\$ 4,523,137</u>	<u>\$ 1,171,408</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2021

	<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	\$ 6,958,886	96.14%	\$ 5,568,758	\$ 1,390,128
General Fund Reserve for Encumbrances at June 30, 2020	50,204	0.69%	50,204	-
	<u>7,009,090</u>	<u>96.83%</u>	<u>5,618,962</u>	<u>1,390,128</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	229,564	3.17%	183,952	45,612
Total Restricted Federal Resources	<u>229,564</u>	<u>3.17%</u>	<u>183,952</u>	<u>45,612</u>
Totals	<u>\$ 7,238,654</u>	<u>100.00%</u>	<u>\$ 5,802,914</u>	<u>\$ 1,435,740</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2021

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<u>P. S. 15 Whitney M.Young Jr.-Primary School</u>				
Resources:				
General Fund Contribution	\$ 10,726,492	95.37%	\$ 9,444,329	\$ 1,282,163
General Fund Reserve for Encumbrances at June 30, 2020	134,518	1.20%	134,518	-
	<u>10,861,010</u>	<u>96.57%</u>	<u>9,578,847</u>	<u>1,282,163</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	385,880	3.43%	340,224	45,656
Total Restricted Federal Resources	<u>385,880</u>	<u>3.43%</u>	<u>340,224</u>	<u>45,656</u>
Totals	<u>\$ 11,246,890</u>	<u>100.00%</u>	<u>\$ 9,919,071</u>	<u>\$ 1,327,819</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2021

	<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	\$ 5,637,290	99.64%	\$ 4,873,812	\$ 763,478
General Fund Reserve for Encumbrances at June 30, 2020	20,571	0.36%	20,571	-
	<u>5,657,861</u>	<u>100.00%</u>	<u>4,894,383</u>	<u>763,478</u>
Totals	<u>\$ 5,657,861</u>	<u>100.00%</u>	<u>\$ 4,894,383</u>	<u>\$ 763,478</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2021

	<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	\$ 12,110,087	94.29%	\$ 11,041,135	\$ 1,068,952
General Fund Reserve for Encumbrances at June 30, 2020	178,300	1.39%	178,300	-
	<u>12,288,387</u>	<u>95.68%</u>	<u>11,219,435</u>	<u>1,068,952</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	556,543	4.32%	506,563	49,980
Total Restricted Federal Resources	<u>556,543</u>	<u>4.32%</u>	<u>506,563</u>	<u>49,980</u>
Totals	<u>\$ 12,844,930</u>	<u>100.00%</u>	<u>\$ 11,725,998</u>	<u>\$ 1,118,932</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2021

	<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	\$ 6,569,186	94.92%	\$ 5,185,467	\$ 1,383,719
General Fund Reserve for Encumbrances at June 30, 2020	115,165	1.66%	115,165	-
	<u>6,684,351</u>	<u>96.58%</u>	<u>5,300,632</u>	<u>1,383,719</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	237,116	3.42%	187,701	49,415
Total Restricted Federal Resources	<u>237,116</u>	<u>3.42%</u>	<u>187,701</u>	<u>49,415</u>
Totals	<u>\$ 6,921,467</u>	<u>100.00%</u>	<u>\$ 5,488,333</u>	<u>\$ 1,433,134</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2021

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<u>P. S. 22 Rev. Dr. Ercel F. Webb</u>				
Resources:				
General Fund Contribution	\$ 7,327,704	94.78%	\$ 6,635,490	\$ 692,214
General Fund Reserve for Encumbrances at June 30, 2020	78,022	1.01%	78,022	-
	<u>7,405,726</u>	<u>95.79%</u>	<u>6,713,512</u>	<u>692,214</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	325,468	4.21%	295,061	30,407
Total Restricted Federal Resources	<u>325,468</u>	<u>4.21%</u>	<u>295,061</u>	<u>30,407</u>
Totals	<u>\$ 7,731,194</u>	<u>100.00%</u>	<u>\$ 7,008,573</u>	<u>\$ 722,621</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2021

	<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	\$ 14,838,934	96.00%	\$ 12,331,691	\$ 2,507,243
General Fund Reserve for Encumbrances at June 30, 2020	142,985	0.93%	142,985	-
	<u>14,981,919</u>	<u>96.93%</u>	<u>12,474,676</u>	<u>2,507,243</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	475,742	3.07%	395,102	80,640
Total Restricted Federal Resources	<u>475,742</u>	<u>3.07%</u>	<u>395,102</u>	<u>80,640</u>
Totals	<u>\$ 15,457,661</u>	<u>100.00%</u>	<u>\$ 12,869,778</u>	<u>\$ 2,587,883</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2021

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<u>P. S. 24 Chaplin Charles Watters</u>				
Resources:				
General Fund Contribution	\$ 8,137,534	95.14%	\$ 7,201,164	\$ 936,370
General Fund Reserve for Encumbrances at June 30, 2020	95,591	1.12%	95,591	-
	<u>8,233,125</u>	<u>96.26%</u>	<u>7,296,755</u>	<u>936,370</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	320,182	3.74%	283,502	36,680
Total Restricted Federal Resources	<u>320,182</u>	<u>3.74%</u>	<u>283,502</u>	<u>36,680</u>
Totals	<u>\$ 8,553,307</u>	<u>100.00%</u>	<u>\$ 7,580,257</u>	<u>\$ 973,050</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2021

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<u>P. S. 25 Nicolaus Copernicus</u>				
Resources:				
General Fund Contribution	\$ 7,343,414	95.78%	\$ 6,213,804	\$ 1,129,610
General Fund Reserve for Encumbrances at June 30, 2020	63,473	0.83%	63,473	-
	<u>7,406,887</u>	<u>96.61%</u>	<u>6,277,277</u>	<u>1,129,610</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	259,770	3.39%	220,267	39,503
Total Restricted Federal Resources	<u>259,770</u>	<u>3.39%</u>	<u>220,267</u>	<u>39,503</u>
Totals	<u>\$ 7,666,657</u>	<u>100.00%</u>	<u>\$ 6,497,544</u>	<u>\$ 1,169,113</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2021

	<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	\$ 6,133,156	97.31%	\$ 5,251,572	\$ 881,584
General Fund Reserve for Encumbrances at June 30, 2020	38,064	0.60%	38,064	-
	<u>6,171,220</u>	<u>97.91%</u>	<u>5,289,636</u>	<u>881,584</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	131,395	2.09%	112,913	18,482
Total Restricted Federal Resources	<u>131,395</u>	<u>2.09%</u>	<u>112,913</u>	<u>18,482</u>
Totals	<u>\$ 6,302,615</u>	<u>100.00%</u>	<u>\$ 5,402,549</u>	<u>\$ 900,066</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2021

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<u>P. S. 27 Alfred Zampella</u>				
Resources:				
General Fund Contribution	\$ 10,100,354	93.77%	\$ 8,786,942	\$ 1,313,412
General Fund Reserve for Encumbrances at June 30, 2020	137,340	1.28%	137,340	-
	<u>10,237,694</u>	<u>95.05%</u>	<u>8,924,282</u>	<u>1,313,412</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	533,888	4.95%	464,757	69,131
Total Restricted Federal Resources	<u>533,888</u>	<u>4.95%</u>	<u>464,757</u>	<u>69,131</u>
Totals	<u>\$ 10,771,582</u>	<u>100.00%</u>	<u>\$ 9,389,039</u>	<u>\$ 1,382,543</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2021

	<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	\$ 11,628,200	94.11%	\$ 9,417,354	\$ 2,210,846
General Fund Reserve for Encumbrances at June 30, 2020	193,872	1.57%	193,872	-
	<u>11,822,072</u>	<u>95.68%</u>	<u>9,611,226</u>	<u>2,210,846</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	533,888	4.32%	433,952	99,936
Total Restricted Federal Resources	<u>533,888</u>	<u>4.32%</u>	<u>433,952</u>	<u>99,936</u>
Totals	<u>\$ 12,355,960</u>	<u>100.00%</u>	<u>\$ 10,045,178</u>	<u>\$ 2,310,782</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2021

	<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	\$ 3,801,038	95.07%	\$ 3,657,287	\$ 143,751
General Fund Reserve for Encumbrances at June 30, 2020	49,005	1.23%	49,005	-
	<u>3,850,043</u>	<u>96.30%</u>	<u>3,706,292</u>	<u>143,751</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	148,009	3.70%	142,402	5,607
Total Restricted Federal Resources	<u>148,009</u>	<u>3.70%</u>	<u>142,402</u>	<u>5,607</u>
Totals	<u>\$ 3,998,052</u>	<u>100.00%</u>	<u>\$ 3,848,694</u>	<u>\$ 149,358</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2021

	<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	\$ 7,537,642	95.43%	\$ 6,999,394	\$ 538,248
General Fund Reserve for Encumbrances at June 30, 2020	80,430	1.02%	80,430	-
	<u>7,618,072</u>	<u>96.45%</u>	<u>7,079,824</u>	<u>538,248</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	280,159	3.55%	260,585	19,574
Total Restricted Federal Resources	<u>280,159</u>	<u>3.55%</u>	<u>260,585</u>	<u>19,574</u>
Totals	<u>\$ 7,898,231</u>	<u>100.00%</u>	<u>\$ 7,340,409</u>	<u>\$ 557,822</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2021

	<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	\$ 4,291,781	95.11%	\$ 3,902,262	\$ 389,519
General Fund Reserve for Encumbrances at June 30, 2020	52,344	1.16%	52,344	-
	<u>4,344,125</u>	<u>96.27%</u>	<u>3,954,606</u>	<u>389,519</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	168,398	3.73%	153,222	15,176
Total Restricted Federal Resources	<u>168,398</u>	<u>3.73%</u>	<u>153,222</u>	<u>15,176</u>
Totals	<u>\$ 4,512,523</u>	<u>100.00%</u>	<u>\$ 4,107,828</u>	<u>\$ 404,695</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2021

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<u>P. S. 34 Pres. Barack Obama School</u>				
Resources:				
General Fund Contribution	\$ 6,015,468	96.15%	\$ 5,655,226	\$ 360,242
General Fund Reserve for Encumbrances at June 30, 2020	47,088	0.75%	47,088	-
	<u>6,062,556</u>	<u>96.90%</u>	<u>5,702,314</u>	<u>360,242</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	193,317	3.10%	182,427	10,890
Total Restricted Federal Resources	<u>193,317</u>	<u>3.10%</u>	<u>182,427</u>	<u>10,890</u>
Totals	<u>\$ 6,255,873</u>	<u>100.00%</u>	<u>\$ 5,884,741</u>	<u>\$ 371,132</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2021

	<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	\$ 9,392,892	96.90%	\$ 7,802,348	\$ 1,590,544
General Fund Reserve for Encumbrances at June 30, 2020	74,378	0.77%	74,378	-
	<u>9,467,270</u>	<u>97.67%</u>	<u>7,876,726</u>	<u>1,590,544</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	226,544	2.33%	187,906	38,638
Total Restricted Federal Resources	<u>226,544</u>	<u>2.33%</u>	<u>187,906</u>	<u>38,638</u>
Totals	<u>\$ 9,693,814</u>	<u>100.00%</u>	<u>\$ 8,064,632</u>	<u>\$ 1,629,182</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2021

	<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	\$ 8,361,849	94.80%	\$ 7,658,314	\$ 703,535
General Fund Reserve for Encumbrances at June 30, 2020	115,332	1.31%	115,332	-
	<u>8,477,181</u>	<u>96.11%</u>	<u>7,773,646</u>	<u>703,535</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	343,591	3.89%	314,634	28,957
Total Restricted Federal Resources	<u>343,591</u>	<u>3.89%</u>	<u>314,634</u>	<u>28,957</u>
Totals	<u>\$ 8,820,772</u>	<u>100.00%</u>	<u>\$ 8,088,280</u>	<u>\$ 732,492</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2021

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<u>P. S. 39 Dr. Charles P. DeFuccio</u>				
Resources:				
General Fund Contribution	\$ 6,387,781	96.46%	\$ 5,217,119	\$ 1,170,662
General Fund Reserve for Encumbrances at June 30, 2020	70,039	1.06%	70,039	-
	<u>6,457,820</u>	<u>97.52%</u>	<u>5,287,158</u>	<u>1,170,662</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	164,622	2.48%	134,456	30,166
Total Restricted Federal Resources	<u>164,622</u>	<u>2.48%</u>	<u>134,456</u>	<u>30,166</u>
Totals	<u>\$ 6,622,442</u>	<u>100.00%</u>	<u>\$ 5,421,614</u>	<u>\$ 1,200,828</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2021

	<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	\$ 4,629,016	97.02%	\$ 3,423,653	\$ 1,205,363
General Fund Reserve for Encumbrances at June 30, 2020	33,339	0.70%	33,339	-
	<u>4,662,355</u>	<u>97.72%</u>	<u>3,456,992</u>	<u>1,205,363</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	108,741	2.28%	80,658	28,083
Total Restricted Federal Resources	<u>108,741</u>	<u>2.28%</u>	<u>80,658</u>	<u>28,083</u>
Totals	<u>\$ 4,771,096</u>	<u>100.00%</u>	<u>\$ 3,537,650</u>	<u>\$ 1,233,446</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2021

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<u>Center for the Arts - Fred W. Martin</u>				
Resources:				
General Fund Contribution	\$ 5,875,352	95.39%	\$ 5,131,133	\$ 744,219
General Fund Reserve for Encumbrances at June 30, 2020	53,694	0.87%	53,694	-
	<u>5,929,046</u>	<u>96.26%</u>	<u>5,184,827</u>	<u>744,219</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	230,320	3.74%	201,447	28,873
Total Restricted Federal Resources	<u>230,320</u>	<u>3.74%</u>	<u>201,447</u>	<u>28,873</u>
Totals	<u>\$ 6,159,366</u>	<u>100.00%</u>	<u>\$ 5,386,274</u>	<u>\$ 773,092</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2021

	<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	\$ 3,801,113	96.43%	\$ 3,371,617	\$ 429,496
General Fund Reserve for Encumbrances at June 30, 2020	34,185	0.87%	34,185	-
	<u>3,835,298</u>	<u>97.30%</u>	<u>3,405,802</u>	<u>429,496</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	106,476	2.70%	94,508	11,968
Total Restricted Federal Resources	<u>106,476</u>	<u>2.70%</u>	<u>94,508</u>	<u>11,968</u>
Totals	<u>\$ 3,941,774</u>	<u>100.00%</u>	<u>\$ 3,500,310</u>	<u>\$ 441,464</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2021

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<u>Academy I</u>				
Resources:				
General Fund Contribution	\$ 5,005,112	95.90%	\$ 4,412,880	\$ 592,232
General Fund Reserve for Encumbrances at June 30, 2020	49,961	0.96%	49,961	-
	<u>5,055,073</u>	<u>96.86%</u>	<u>4,462,841</u>	<u>592,232</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	163,867	3.14%	144,676	19,191
Total Restricted Federal Resources	<u>163,867</u>	<u>3.14%</u>	<u>144,676</u>	<u>19,191</u>
Totals	<u>\$ 5,218,940</u>	<u>100.00%</u>	<u>\$ 4,607,517</u>	<u>\$ 611,423</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2021

	<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	\$ 20,813,429	95.57%	\$ 18,953,098	\$ 1,860,331
General Fund Reserve for Encumbrances at June 30, 2020	226,742	1.04%	226,742	-
	<u>21,040,171</u>	<u>96.61%</u>	<u>19,179,840</u>	<u>1,860,331</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	735,511	3.39%	673,012	62,499
Total Restricted Federal Resources	<u>735,511</u>	<u>3.39%</u>	<u>673,012</u>	<u>62,499</u>
Totals	<u>\$ 21,775,682</u>	<u>100.00%</u>	<u>\$ 19,852,852</u>	<u>\$ 1,922,830</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2021

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<u>Ferris High School</u>				
Resources:				
General Fund Contribution	\$ 17,913,833	96.14%	\$ 15,794,440	\$ 2,119,393
General Fund Reserve for Encumbrances at June 30, 2020	154,302	0.83%	154,302	-
	<u>18,068,135</u>	<u>96.97%</u>	<u>15,948,742</u>	<u>2,119,393</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	564,849	3.03%	498,347	66,502
Total Restricted Federal Resources	<u>564,849</u>	<u>3.03%</u>	<u>498,347</u>	<u>66,502</u>
Totals	<u>\$ 18,632,984</u>	<u>100.00%</u>	<u>\$ 16,447,089</u>	<u>\$ 2,185,895</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2021

	<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	\$ 10,029,077	96.80%	\$ 8,337,819	\$ 1,691,258
General Fund Reserve for Encumbrances at June 30, 2020	91,751	0.89%	91,751	-
	<u>10,120,828</u>	<u>97.69%</u>	<u>8,429,570</u>	<u>1,691,258</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	239,381	2.31%	199,328	40,053
Total Restricted Federal Resources	<u>239,381</u>	<u>2.31%</u>	<u>199,328</u>	<u>40,053</u>
Totals	<u>\$ 10,360,209</u>	<u>100.00%</u>	<u>\$ 8,628,898</u>	<u>\$ 1,731,311</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2021

	<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	\$ 9,936,692	96.13%	\$ 8,770,975	\$ 1,165,717
General Fund Reserve for Encumbrances at June 30, 2020	95,795	0.93%	95,795	-
	<u>10,032,487</u>	<u>97.06%</u>	<u>8,866,770</u>	<u>1,165,717</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	304,324	2.94%	268,579	35,745
Total Restricted Federal Resources	<u>304,324</u>	<u>2.94%</u>	<u>268,579</u>	<u>35,745</u>
Totals	<u>\$ 10,336,811</u>	<u>100.00%</u>	<u>\$ 9,135,349</u>	<u>\$ 1,201,462</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2021

	<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	\$ 9,160,849	96.76%	\$ 7,496,929	\$ 1,663,920
General Fund Reserve for Encumbrances at June 30, 2020	81,498	0.86%	81,498	-
	<u>9,242,347</u>	<u>97.62%</u>	<u>7,578,427</u>	<u>1,663,920</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	225,033	2.38%	184,764	40,269
Total Restricted Federal Resources	<u>225,033</u>	<u>2.38%</u>	<u>184,764</u>	<u>40,269</u>
Totals	<u>\$ 9,467,380</u>	<u>100.00%</u>	<u>\$ 7,763,191</u>	<u>\$ 1,704,189</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2021

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<u>Infinity Institute</u>				
Resources:				
General Fund Contribution	\$ 3,321,822	95.14%	\$ 2,941,080	\$ 380,742
General Fund Reserve for Encumbrances at June 30, 2020	45,954	1.32%	45,954	-
	<u>3,367,776</u>	<u>96.46%</u>	<u>2,987,034</u>	<u>380,742</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	123,844	3.54%	109,622	14,222
Total Restricted Federal Resources	<u>123,844</u>	<u>3.54%</u>	<u>109,622</u>	<u>14,222</u>
Totals	<u>\$ 3,491,620</u>	<u>100.00%</u>	<u>\$ 3,096,656</u>	<u>\$ 394,964</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2021

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<u>Innovation High School</u>				
Resources:				
General Fund Contribution	\$ 3,463,352	94.75%	\$ 2,768,377	\$ 694,975
General Fund Reserve for Encumbrances at June 30, 2020	85,353	2.34%	85,353	-
	<u>3,548,705</u>	<u>97.09%</u>	<u>2,853,730</u>	<u>694,975</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	106,476	2.91%	85,533	20,943
Total Restricted Federal Resources	<u>106,476</u>	<u>2.91%</u>	<u>85,533</u>	<u>20,943</u>
Totals	<u>\$ 3,655,181</u>	<u>100.00%</u>	<u>\$ 2,939,263</u>	<u>\$ 715,918</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2021

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<u>Government-Wide</u>					
EXPENDITURES -					
Current:					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 8,629,165	\$ 121,212	\$ 8,750,377	\$ 7,451,729	\$ 1,298,648
Grades 1-5	59,684,405	397,884	60,082,289	54,737,052	5,345,237
Grades 6-8	25,360,455	(453,896)	24,906,559	22,175,656	2,730,903
Grades 9-12	34,892,559	(91,022)	34,801,537	31,297,842	3,503,695
Total regular programs - instruction	<u>128,566,584</u>	<u>(25,822)</u>	<u>128,540,762</u>	<u>115,662,279</u>	<u>12,878,483</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	4,233,196	(259,897)	3,973,299	3,150,926	822,373
Purchased professional - educational services	81,801	(2,383)	79,418	59,200	20,218
Purchased professional - technical services	24,900	(24,900)	-	-	-
Other purchased services (400-500 series)	1,668,843	116,848	1,785,691	1,191,834	593,857
Travel	16,846	(4,001)	12,845	1,796	11,049
General supplies	4,362,458	(965,802)	3,396,656	2,416,909	979,747
Computers - instructional	1,539,497	1,765,723	3,305,220	2,067,768	1,237,452
Textbooks	248,186	(84,469)	163,717	59,255	104,462
Other objects	545,933	(284,469)	261,464	39,609	221,855
Miscellaneous expenditures	55,517	-	55,517	2,517	53,000
Total regular programs - undistributed instruction	<u>12,777,177</u>	<u>256,650</u>	<u>13,033,827</u>	<u>8,989,814</u>	<u>4,044,013</u>
Total regular programs	<u>141,343,761</u>	<u>230,828</u>	<u>141,574,589</u>	<u>124,652,093</u>	<u>16,922,496</u>
Special education:					
Cognitive - mild:					
Salaries of teachers	439,440	102,290	541,730	539,570	2,160
Other salaries for instruction	175,436	46,128	221,564	139,596	81,968
General supplies	22,163	-	22,163	11,881	10,282
Total cognitive - mild	<u>637,039</u>	<u>148,418</u>	<u>785,457</u>	<u>691,047</u>	<u>94,410</u>
Cognitive - moderate:					
Salaries of teachers	721,530	(46,128)	675,402	599,732	75,670
Other salaries for instruction	351,937	(67,576)	284,361	250,681	33,680
General supplies	7,883	(817)	7,066	4,801	2,265
Other objects	1,200	(1,200)	-	-	-
Total cognitive - moderate	<u>1,082,550</u>	<u>(115,721)</u>	<u>966,829</u>	<u>855,214</u>	<u>111,615</u>
Learning/language disabilities:					
Salaries of teachers	4,588,795	623,895	5,212,690	4,637,331	575,359
Other salaries for instruction	2,587,598	232,405	2,820,003	2,327,201	492,802
Other purchased services (400-500 series)	6,000	-	6,000	1,575	4,425
General supplies	21,714	(2,165)	19,549	10,332	9,217
Computers	1,000	-	1,000	-	1,000
Total learning/language disabilities	<u>7,205,107</u>	<u>854,135</u>	<u>8,059,242</u>	<u>6,976,439</u>	<u>1,082,803</u>
Auditory impairments:					
Salaries of teachers	177,310	-	177,310	177,310	-
Total Auditory Impairments	<u>177,310</u>	<u>-</u>	<u>177,310</u>	<u>177,310</u>	<u>-</u>
Behavioral disabilities:					
Salaries of teachers	1,039,200	264,673	1,303,873	1,191,898	111,975
Other salaries for instruction	611,624	144,603	756,227	464,264	291,963
General supplies	5,500	(1,500)	4,000	3,805	195
Total behavioral disabilities	<u>1,656,324</u>	<u>407,776</u>	<u>2,064,100</u>	<u>1,659,967</u>	<u>404,133</u>
Multiple disabilities:					
Salaries of teachers	118,270	-	118,270	63,530	54,740
Other salaries for instruction	33,812	(33,812)	-	-	-
General supplies	2,000	-	2,000	2,000	-
Total multiple disabilities	<u>154,082</u>	<u>(33,812)</u>	<u>120,270</u>	<u>65,530</u>	<u>54,740</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2021

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<u>Government-Wide</u>					
Resource room/resource center:					
Salaries of teachers	\$ 31,743,085	\$ (754,580)	\$ 30,988,505	\$ 28,787,777	\$ 2,200,728
Other salaries for instruction	1,031,503	148,251	1,179,754	947,125	232,629
General supplies	35,971	(4,501)	31,470	13,710	17,760
Total resource room/resource center	<u>32,810,559</u>	<u>(610,830)</u>	<u>32,199,729</u>	<u>29,748,612</u>	<u>2,451,117</u>
Autism:					
Salaries of teachers	6,427,030	(163,401)	6,263,629	5,943,147	320,482
Other salaries for instruction	3,611,316	(42,192)	3,569,124	3,138,907	430,217
General supplies	30,183	(5,508)	24,675	16,484	8,191
Computers	6,000	-	6,000	6,000	-
Total autism	<u>10,074,529</u>	<u>(211,101)</u>	<u>9,863,428</u>	<u>9,104,538</u>	<u>758,890</u>
Total special education - instruction	<u>53,797,500</u>	<u>438,865</u>	<u>54,236,365</u>	<u>49,278,657</u>	<u>4,957,708</u>
Bilingual education:					
Salaries of teachers	12,218,415	67,864	12,286,279	11,048,125	1,238,154
Other salaries for instruction	868,486	(30,955)	837,531	736,618	100,913
Other purchased services (400-500 series)	3,633	-	3,633	3,633	-
General supplies	51,220	(8,750)	42,470	19,535	22,935
Textbooks	2,050	-	2,050	-	2,050
Total bilingual education	<u>13,143,804</u>	<u>28,159</u>	<u>13,171,963</u>	<u>11,807,911</u>	<u>1,364,052</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	291,420	(41,097)	250,323	65,405	184,918
Other purchase services (300-500 series)	5,000	-	5,000	-	5,000
Supplies and materials	1,500	-	1,500	-	1,500
Other Objects	4,000	-	4,000	-	4,000
Total other instructional	<u>301,920</u>	<u>(41,097)</u>	<u>260,823</u>	<u>65,405</u>	<u>195,418</u>
Total - instruction	<u>208,586,985</u>	<u>656,755</u>	<u>209,243,740</u>	<u>185,804,066</u>	<u>23,439,674</u>
Attendance and social work services:					
Salaries	308,196	1	308,197	221,862	86,335
Family/parent liaison salary	1,277,840	93,603	1,371,443	1,286,170	85,273
Supplies and materials	4,800	(1,191)	3,609	1,295	2,314
Total attendance and social work services	<u>1,590,836</u>	<u>92,413</u>	<u>1,683,249</u>	<u>1,509,327</u>	<u>173,922</u>
Health services:					
Salaries	3,840,230	(12,032)	3,828,198	3,414,313	413,885
Supplies and materials	83,424	1,096	84,520	62,405	22,115
Total health services	<u>3,923,654</u>	<u>(10,936)</u>	<u>3,912,718</u>	<u>3,476,718</u>	<u>436,000</u>
Other support services - students-regular:					
Salaries of other professional staff	7,029,620	56,444	7,086,064	6,223,967	862,097
Salaries of secretarial and clerical assistants	150,440	(76,198)	74,242	-	74,242
Other salaries	609,830	103,130	712,960	583,790	129,170
Supplies and materials	90,348	(14,717)	75,631	42,635	32,996
Other objects	500	(450)	50	-	50
Total other support services - students-regular	<u>7,880,738</u>	<u>68,209</u>	<u>7,948,947</u>	<u>6,850,392</u>	<u>1,098,555</u>
Educational media services/school library:					
Salaries	3,167,250	(122,860)	3,044,390	2,714,204	330,186
Other salaries for instruction	84,110	46,128	130,238	130,238	-
Other purchased services (400-500 series)	58,822	-	58,822	43,825	14,997
Supplies and materials	139,730	(20,988)	118,742	67,543	51,199
Computers	65,232	6,906	72,138	68,437	3,701
Other objects	700	(500)	200	200	-
Total educational media services/school library	<u>3,515,844</u>	<u>(91,314)</u>	<u>3,424,530</u>	<u>3,024,447</u>	<u>400,083</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2021

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>Government-Wide</u>					
Instruction staff training services:					
Other purchased professional services - educational	\$ 75,500	\$ (55,254)	\$ 20,246	\$ 7,650	\$ 12,596
Other purchased services (400-500 series)	22,000	(17,825)	4,175	175	4,000
Supplies and materials	7,490	(6,000)	1,490	-	1,490
Total instruction staff training services	<u>104,990</u>	<u>(79,079)</u>	<u>25,911</u>	<u>7,825</u>	<u>18,086</u>
Support services - school administration:					
Salaries of principals/assistant principals	11,342,450	431,931	11,774,381	10,313,782	1,460,599
Salaries of secretarial and clerical assistants	5,960,952	30,656	5,991,608	5,156,314	835,294
Other salaries	79,655	6,541	86,196	40,501	45,695
Other professional and technical services	1,000	-	1,000	-	1,000
Other purchased services (400-500 series)	659,304	(9,926)	649,378	260,887	388,491
Travel	11,000	(3,250)	7,750	-	7,750
Supplies and materials	591,433	(41,834)	549,599	305,329	244,270
Computers	35,471	20,230	55,701	34,591	21,110
Other objects	16,131	(1,825)	14,306	10,269	4,037
Total support services - school administration	<u>18,697,396</u>	<u>432,523</u>	<u>19,129,919</u>	<u>16,121,673</u>	<u>3,008,246</u>
Security:					
Salaries	6,702,707	191,156	6,893,863	6,046,910	846,953
General supplies	7,250	(250)	7,000	487	6,513
Total security	<u>6,709,957</u>	<u>190,906</u>	<u>6,900,863</u>	<u>6,047,397</u>	<u>853,466</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	418,231	(310,204)	108,027	8,121	99,906
Total student transportation services	<u>418,231</u>	<u>(310,204)</u>	<u>108,027</u>	<u>8,121</u>	<u>99,906</u>
Unallocated employee benefits:					
Social Security contribution	3,323,294	64,452	3,387,746	2,690,715	697,031
TPAF contribution - ERIP	3,885,839	277,545	4,163,384	1,904,651	2,258,733
Health benefits	69,795,310	(1,276,011)	68,519,299	57,806,045	10,713,254
Total unallocated employee benefits	<u>77,004,443</u>	<u>(934,014)</u>	<u>76,070,429</u>	<u>62,401,411</u>	<u>13,669,018</u>
Total undistributed expenditures	<u>119,846,089</u>	<u>(641,496)</u>	<u>119,204,593</u>	<u>99,447,311</u>	<u>19,757,282</u>
Total current	<u>328,433,074</u>	<u>15,259</u>	<u>328,448,333</u>	<u>285,251,377</u>	<u>43,196,956</u>
Capital outlay:					
Equipment:					
Grades 1 - 5	274,571	(16,602)	257,969	184,191	73,778
Grades 6 - 8	73,108	(1,280)	71,828	33,562	38,266
Grades 9 - 12	-	28,063	28,063	28,063	-
Undistributed expenditures:					
Support services - instructional staff	13,980	(13,980)	-	-	-
School administration	78,770	(11,460)	67,310	36,310	31,000
Total equipment	<u>440,429</u>	<u>(15,259)</u>	<u>425,170</u>	<u>282,126</u>	<u>143,044</u>
Total capital outlay	<u>440,429</u>	<u>(15,259)</u>	<u>425,170</u>	<u>282,126</u>	<u>143,044</u>
Total expenditures	<u>328,873,503</u>	<u>-</u>	<u>328,873,503</u>	<u>285,533,503</u>	<u>43,340,000</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budget	325,374,316	-	325,374,316	286,753,316	38,621,000
Total other financing sources	<u>325,374,316</u>	<u>-</u>	<u>325,374,316</u>	<u>286,753,316</u>	<u>38,621,000</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(3,499,187)	-	(3,499,187)	1,219,813	(4,719,000)
Fund balances, July 1	3,499,187	-	3,499,187	3,499,187	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,719,000</u>	<u>\$ (4,719,000)</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2021

	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	\$ 403,070	\$ -	\$ 403,070	\$ 345,925	\$ 57,145
Grades 1-5	2,531,664	675	2,532,339	2,166,712	365,627
Total regular programs - instruction	<u>2,934,734</u>	<u>675</u>	<u>2,935,409</u>	<u>2,512,637</u>	<u>422,772</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	137,996	-	137,996	93,256	44,740
Other purchased services (400-500 series)	61,409	-	61,409	41,786	19,623
General supplies	58,779	-	58,779	29,846	28,933
Computers - instructional	52,000	12,000	64,000	51,927	12,073
Other objects	7,000	977	7,977	497	7,480
Miscellaneous expenditures	750	-	750	-	750
Total regular programs - undistributed instruction	<u>317,934</u>	<u>12,977</u>	<u>330,911</u>	<u>217,312</u>	<u>113,599</u>
Total regular programs	<u>3,252,668</u>	<u>13,652</u>	<u>3,266,320</u>	<u>2,729,949</u>	<u>536,371</u>
Special education:					
Cognitive - mild:					
Salaries of teachers	105,280	-	105,280	105,280	-
Other salaries for instruction	34,840	-	34,840	-	34,840
Total cognitive - mild	<u>140,120</u>	<u>-</u>	<u>140,120</u>	<u>105,280</u>	<u>34,840</u>
Cognitive - moderate:					
Salaries of teachers	184,810	-	184,810	122,242	62,568
Other salaries for instruction	41,171	-	41,171	41,171	-
Total cognitive - moderate	<u>225,981</u>	<u>-</u>	<u>225,981</u>	<u>163,413</u>	<u>62,568</u>
Learning/language disabilities:					
Salaries of teachers	54,740	(20,717)	34,023	-	34,023
Total learning/language disabilities	<u>54,740</u>	<u>(20,717)</u>	<u>34,023</u>	<u>-</u>	<u>34,023</u>
Resource room/resource center:					
Salaries of teachers	577,225	17,417	594,642	594,642	-
Total resource room/resource center	<u>577,225</u>	<u>17,417</u>	<u>594,642</u>	<u>594,642</u>	<u>-</u>
Total special education - instruction	<u>998,066</u>	<u>(3,300)</u>	<u>994,766</u>	<u>863,335</u>	<u>131,431</u>
Bilingual education:					
Salaries of teachers	153,860	3,300	157,160	157,160	-
Total bilingual education	<u>153,860</u>	<u>3,300</u>	<u>157,160</u>	<u>157,160</u>	<u>-</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	16,800	(1,652)	15,148	-	15,148
Total other instructional	<u>16,800</u>	<u>(1,652)</u>	<u>15,148</u>	<u>-</u>	<u>15,148</u>
Total - instruction	<u>4,421,394</u>	<u>12,000</u>	<u>4,433,394</u>	<u>3,750,444</u>	<u>682,950</u>
Attendance and social work services:					
Family/parent liaison salary	41,730	-	41,730	41,730	-
Total attendance and social work services	<u>41,730</u>	<u>-</u>	<u>41,730</u>	<u>41,730</u>	<u>-</u>
Health services:					
Salaries	56,840	135	56,975	56,975	-
Supplies and materials	3,000	-	3,000	1,647	1,353
Total health services	<u>59,840</u>	<u>135</u>	<u>59,975</u>	<u>58,622</u>	<u>1,353</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, 2021

	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	-	800
Total educational media services/school library	<u>112,680</u>	<u>-</u>	<u>112,680</u>	<u>111,880</u>	<u>800</u>
Support services - school administration:					
Salaries of principals/assistant principals	307,900	-	307,900	306,984	916
Salaries of secretarial and clerical assistants	137,070	(17,106)	119,964	99,460	20,504
Supplies and materials	30,821	(135)	30,686	3,521	27,165
Computers	3,000	-	3,000	2,923	77
Total support services - school administration	<u>478,791</u>	<u>(17,241)</u>	<u>461,550</u>	<u>412,888</u>	<u>48,662</u>
Security:					
Salaries	144,322	17,106	161,428	152,046	9,382
Total security	<u>144,322</u>	<u>17,106</u>	<u>161,428</u>	<u>152,046</u>	<u>9,382</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	7,000	-	7,000	-	7,000
Total student transportation services	<u>7,000</u>	<u>-</u>	<u>7,000</u>	<u>-</u>	<u>7,000</u>
Unallocated employee benefits:					
Social Security contribution	64,266	(22)	64,244	48,316	15,928
TPAF contribution - ERIP	75,988	8,422	84,410	37,135	47,275
Health benefits	1,518,905	(8,400)	1,510,505	1,233,684	276,821
Total unallocated employee benefits	<u>1,659,159</u>	<u>-</u>	<u>1,659,159</u>	<u>1,319,135</u>	<u>340,024</u>
Total undistributed expenditures	<u>2,622,152</u>	<u>-</u>	<u>2,622,152</u>	<u>2,214,931</u>	<u>407,221</u>
Total current	<u>7,043,546</u>	<u>12,000</u>	<u>7,055,546</u>	<u>5,965,375</u>	<u>1,090,171</u>
Capital outlay:					
Equipment:					
Grades 1 - 5	24,804	(12,000)	12,804	12,804	-
Total equipment	<u>24,804</u>	<u>(12,000)</u>	<u>12,804</u>	<u>12,804</u>	<u>-</u>
Total capital outlay	<u>24,804</u>	<u>(12,000)</u>	<u>12,804</u>	<u>12,804</u>	<u>-</u>
Total expenditures	<u>7,068,350</u>	<u>-</u>	<u>7,068,350</u>	<u>5,978,179</u>	<u>1,090,171</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budget	6,998,919	-	6,998,919	5,982,101	1,016,818
Total other financing sources	<u>6,998,919</u>	<u>-</u>	<u>6,998,919</u>	<u>5,982,101</u>	<u>1,016,818</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(69,431)	-	(69,431)	3,922	(73,353)
Fund balances, July 1	69,431	-	69,431	69,431	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 73,353</u>	<u>\$ (73,353)</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2021

	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	\$ 3,991,545	\$ (15,578)	\$ 3,975,967	\$ 3,891,209	\$ 84,758
Total regular programs - instruction	<u>3,991,545</u>	<u>(15,578)</u>	<u>3,975,967</u>	<u>3,891,209</u>	<u>84,758</u>
Regular programs - undistributed instruction:					
Other purchased services (400-500 series)	33,000	8,851	41,851	39,006	2,845
General supplies	62,000	-	62,000	58,828	3,172
Computers - instructional	183,506	6,853	190,359	182,865	7,494
Other objects	8,500	485	8,985	4,260	4,725
Miscellaneous expenditures	1,500	-	1,500	-	1,500
Total regular programs - undistributed instruction	<u>288,506</u>	<u>16,189</u>	<u>304,695</u>	<u>284,959</u>	<u>19,736</u>
Total regular programs	<u>4,280,051</u>	<u>611</u>	<u>4,280,662</u>	<u>4,176,168</u>	<u>104,494</u>
Special education:					
Learning/language disabilities:					
Salaries of teachers	259,950	-	259,950	198,260	61,690
Other salaries for instruction	133,744	-	133,744	45,115	88,629
Total learning/language disabilities	<u>393,694</u>	<u>-</u>	<u>393,694</u>	<u>243,375</u>	<u>150,319</u>
Behavioral disabilities:					
Salaries of teachers	218,460	-	218,460	218,460	-
Other salaries for instruction	86,911	-	86,911	48,749	38,162
General supplies	2,000	-	2,000	1,805	195
Total behavioral disabilities	<u>307,371</u>	<u>-</u>	<u>307,371</u>	<u>269,014</u>	<u>38,357</u>
Resource room/resource center:					
Salaries of teachers	397,465	-	397,465	325,835	71,630
General supplies	2,000	-	2,000	2,000	-
Total resource room/resource center	<u>399,465</u>	<u>-</u>	<u>399,465</u>	<u>327,835</u>	<u>71,630</u>
Autism:					
Salaries of teachers	143,160	-	143,160	143,160	-
Other salaries for instruction	176,038	-	176,038	129,298	46,740
General supplies	2,000	-	2,000	2,000	-
Total autism	<u>321,198</u>	<u>-</u>	<u>321,198</u>	<u>274,458</u>	<u>46,740</u>
Total special education - instruction	<u>1,421,728</u>	<u>-</u>	<u>1,421,728</u>	<u>1,114,682</u>	<u>307,046</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	-	930	930	930	-
Total other instructional	<u>-</u>	<u>930</u>	<u>930</u>	<u>930</u>	<u>-</u>
Total - instruction	<u>5,701,779</u>	<u>1,541</u>	<u>5,703,320</u>	<u>5,291,780</u>	<u>411,540</u>
Attendance and social work services:					
Family/parent liaison salary	41,730	-	41,730	41,730	-
Total attendance and social work services	<u>41,730</u>	<u>-</u>	<u>41,730</u>	<u>41,730</u>	<u>-</u>
Health services:					
Salaries	103,280	360	103,640	103,280	360
Supplies and materials	3,000	-	3,000	2,801	199
Total health services	<u>106,280</u>	<u>360</u>	<u>106,640</u>	<u>106,081</u>	<u>559</u>
Other support services - students-regular:					
Salaries of other professional staff	226,760	-	226,760	226,760	-
Supplies and materials	1,000	-	1,000	526	474
Total other support services - students-regular	<u>227,760</u>	<u>-</u>	<u>227,760</u>	<u>227,286</u>	<u>474</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2021

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<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	4,700	-	4,700	4,676	24
Computers	15,851	-	15,851	15,851	-
Total educational media services/school library	<u>135,831</u>	<u>-</u>	<u>135,831</u>	<u>135,807</u>	<u>24</u>
Support services - school administration:					
Salaries of principals/assistant principals	267,300	14,251	281,551	280,900	651
Salaries of secretarial and clerical assistants	168,760	2,640	171,400	167,925	3,475
Other salaries	1,950	-	1,950	1,800	150
Other purchased services (400-500 series)	50,098	13,959	64,057	53,067	10,990
Supplies and materials	30,000	-	30,000	28,882	1,118
Computers	101	-	101	101	-
Other objects	1,000	-	1,000	600	400
Total support services - school administration	<u>519,209</u>	<u>30,850</u>	<u>550,059</u>	<u>533,275</u>	<u>16,784</u>
Security:					
Salaries	195,650	6,500	202,150	201,972	178
Total security	<u>195,650</u>	<u>6,500</u>	<u>202,150</u>	<u>201,972</u>	<u>178</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	15,500	(15,500)	-	-	-
Total student transportation services	<u>15,500</u>	<u>(15,500)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Unallocated employee benefits:					
Social Security contribution	96,242	(531)	95,711	71,121	24,590
TPAF contribution - ERIP	114,535	15,831	130,366	56,579	73,787
Health benefits	1,724,312	(39,051)	1,685,261	1,495,255	190,006
Total unallocated employee benefits	<u>1,935,089</u>	<u>(23,751)</u>	<u>1,911,338</u>	<u>1,622,955</u>	<u>288,383</u>
Total undistributed expenditures	<u>3,177,049</u>	<u>(1,541)</u>	<u>3,175,508</u>	<u>2,869,106</u>	<u>306,402</u>
Total current	<u>8,878,828</u>	<u>-</u>	<u>8,878,828</u>	<u>8,160,886</u>	<u>717,942</u>
Capital outlay:					
Equipment:					
Grades 6 - 8	17,508	-	17,508	17,508	-
Total equipment	<u>17,508</u>	<u>-</u>	<u>17,508</u>	<u>17,508</u>	<u>-</u>
Total capital outlay	<u>17,508</u>	<u>-</u>	<u>17,508</u>	<u>17,508</u>	<u>-</u>
Total expenditures	<u>8,896,336</u>	<u>-</u>	<u>8,896,336</u>	<u>8,178,394</u>	<u>717,942</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budget	8,737,003	-	8,737,003	8,133,987	603,016
Total other financing sources	<u>8,737,003</u>	<u>-</u>	<u>8,737,003</u>	<u>8,133,987</u>	<u>603,016</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(159,333)	-	(159,333)	(44,407)	(114,926)
Fund balances, July 1	159,333	-	159,333	159,333	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 114,926</u>	<u>\$ (114,926)</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2021

	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	\$ 367,405	\$ -	\$ 367,405	\$ 359,905	\$ 7,500
Grades 1-5	1,949,125	-	1,949,125	1,836,628	112,497
Grades 6-8	453,250	-	453,250	428,293	24,957
Total regular programs - instruction	<u>2,769,780</u>	<u>-</u>	<u>2,769,780</u>	<u>2,624,826</u>	<u>144,954</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	82,745	-	82,745	102	82,643
Other purchased services (400-500 series)	54,376	6,000	60,376	46,953	13,423
General supplies	137,526	(15,000)	122,526	93,850	28,676
Computers - instructional	26,157	9,000	35,157	22,461	12,696
Textbooks	500	-	500	-	500
Other objects	8,795	-	8,795	385	8,410
Miscellaneous expenditures	3,250	-	3,250	720	2,530
Total regular programs - undistributed instruction	<u>313,349</u>	<u>-</u>	<u>313,349</u>	<u>164,471</u>	<u>148,878</u>
Total regular programs	<u>3,083,129</u>	<u>-</u>	<u>3,083,129</u>	<u>2,789,297</u>	<u>293,832</u>
Special education:					
Cognitive - moderate:					
Salaries of teachers	55,040	-	55,040	55,040	-
Total cognitive - moderate	<u>55,040</u>	<u>-</u>	<u>55,040</u>	<u>55,040</u>	<u>-</u>
Learning/language disabilities:					
Salaries of teachers	440,315	9,011	449,326	449,326	-
Other salaries for instruction	260,953	95,019	355,972	355,405	567
General supplies	1,000	-	1,000	-	1,000
Total learning/language disabilities	<u>702,268</u>	<u>104,030</u>	<u>806,298</u>	<u>804,731</u>	<u>1,567</u>
Behavioral disabilities:					
Salaries of teachers	62,530	3,150	65,680	65,675	5
Other salaries for instruction	46,740	(29,047)	17,693	-	17,693
Total behavioral disabilities	<u>109,270</u>	<u>(25,897)</u>	<u>83,373</u>	<u>65,675</u>	<u>17,698</u>
Resource room/resource center:					
Salaries of teachers	727,660	(109,480)	618,180	602,220	15,960
Other salaries for instruction	37,180	26,372	63,552	63,552	-
General supplies	1,000	-	1,000	-	1,000
Total resource room/resource center	<u>765,840</u>	<u>(83,108)</u>	<u>682,732</u>	<u>665,772</u>	<u>16,960</u>
Total special education - instruction	<u>1,632,418</u>	<u>(4,975)</u>	<u>1,627,443</u>	<u>1,591,218</u>	<u>36,225</u>
Bilingual education:					
Salaries of teachers	336,825	4,975	341,800	320,119	21,681
General supplies	2,031	-	2,031	650	1,381
Total bilingual education	<u>338,856</u>	<u>4,975</u>	<u>343,831</u>	<u>320,769</u>	<u>23,062</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	2,400	-	2,400	-	2,400
Supplies and materials	1,000	-	1,000	-	1,000
Total other instructional	<u>3,400</u>	<u>-</u>	<u>3,400</u>	<u>-</u>	<u>3,400</u>
Total - instruction	<u>5,057,803</u>	<u>-</u>	<u>5,057,803</u>	<u>4,701,284</u>	<u>356,519</u>
Attendance and social work services:					
Family/parent liaison salary	42,380	-	42,380	42,380	-
Total attendance and social work services	<u>42,380</u>	<u>-</u>	<u>42,380</u>	<u>42,380</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, 2021

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<u>P. S. 5 Dr. Michael Conti</u>					
Health services:					
Salaries	\$ 103,280	\$ 540	\$ 103,820	\$ 103,640	\$ 180
Supplies and materials	5,000	-	5,000	4,987	13
Total health services	<u>108,280</u>	<u>540</u>	<u>108,820</u>	<u>108,627</u>	<u>193</u>
Other support services - students-regular:					
Salaries of other professional staff	168,970	-	168,970	114,230	54,740
Total other support services - students-regular	<u>168,970</u>	<u>-</u>	<u>168,970</u>	<u>114,230</u>	<u>54,740</u>
Educational media services/school library:					
Salaries	79,630	-	79,630	79,630	-
Supplies and materials	2,500	(800)	1,700	1,481	219
Total educational media services/school library	<u>82,130</u>	<u>(800)</u>	<u>81,330</u>	<u>81,111</u>	<u>219</u>
Support services - school administration:					
Salaries of principals/assistant principals	276,600	-	276,600	275,850	750
Salaries of secretarial and clerical assistants	194,115	-	194,115	127,930	66,185
Other salaries	3,000	(1,125)	1,875	1,875	-
Other purchased services (400-500 series)	-	4,425	4,425	-	4,425
Supplies and materials	12,000	(7,886)	4,114	4,114	-
Computers	4,000	7,346	11,346	9,137	2,209
Total support services - school administration	<u>489,715</u>	<u>2,760</u>	<u>492,475</u>	<u>418,906</u>	<u>73,569</u>
Security:					
Salaries	127,766	2,500	130,266	128,225	2,041
Total security	<u>127,766</u>	<u>2,500</u>	<u>130,266</u>	<u>128,225</u>	<u>2,041</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	5,000	(5,000)	-	-	-
Total student transportation services	<u>5,000</u>	<u>(5,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Unallocated employee benefits:					
Social Security contribution	85,854	2,255	88,109	76,881	11,228
TPAF contribution - ERIP	79,710	4,616	84,326	38,840	45,486
Health benefits	1,971,730	(6,871)	1,964,859	1,638,798	326,061
Total unallocated employee benefits	<u>2,137,294</u>	<u>-</u>	<u>2,137,294</u>	<u>1,754,519</u>	<u>382,775</u>
Total undistributed expenditures	<u>3,161,535</u>	<u>-</u>	<u>3,161,535</u>	<u>2,647,998</u>	<u>513,537</u>
Total current	<u>8,219,338</u>	<u>-</u>	<u>8,219,338</u>	<u>7,349,282</u>	<u>870,056</u>
Total expenditures	<u>8,219,338</u>	<u>-</u>	<u>8,219,338</u>	<u>7,349,282</u>	<u>870,056</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budget	8,162,120	-	8,162,120	7,366,505	795,615
Total other financing sources	<u>8,162,120</u>	<u>-</u>	<u>8,162,120</u>	<u>7,366,505</u>	<u>795,615</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(57,218)	-	(57,218)	17,223	(74,441)
Fund balances, July 1	57,218	-	57,218	57,218	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 74,441</u>	<u>\$ (74,441)</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2021

	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	\$ 582,690	\$ -	\$ 582,690	\$ 422,420	\$ 160,270
Grades 1-5	3,090,159	(44,678)	3,045,481	2,939,716	105,765
Total regular programs - instruction	<u>3,672,849</u>	<u>(44,678)</u>	<u>3,628,171</u>	<u>3,362,136</u>	<u>266,035</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	220,910	(18,038)	202,872	199,466	3,406
Purchased professional - educational services	20,100	-	20,100	12,000	8,100
Other purchased services (400-500 series)	47,514	-	47,514	29,923	17,591
General supplies	128,852	(33,000)	95,852	54,645	41,207
Computers - instructional	29,208	46,200	75,408	34,439	40,969
Other objects	8,200	(7,000)	1,200	-	1,200
Miscellaneous expenditures	1,450	-	1,450	-	1,450
Total regular programs - undistributed instruction	<u>456,234</u>	<u>(11,838)</u>	<u>444,396</u>	<u>330,473</u>	<u>113,923</u>
Total regular programs	<u>4,129,083</u>	<u>(56,516)</u>	<u>4,072,567</u>	<u>3,692,609</u>	<u>379,958</u>
Special education:					
Learning/language disabilities:					
Salaries of teachers	108,580	-	108,580	108,580	-
Other salaries for instruction	94,868	-	94,868	94,868	-
Total learning/language disabilities	<u>203,448</u>	<u>-</u>	<u>203,448</u>	<u>203,448</u>	<u>-</u>
Behavioral disabilities:					
Salaries of teachers	58,340	-	58,340	58,340	-
Other salaries for instruction	45,990	-	45,990	45,990	-
Total behavioral disabilities	<u>104,330</u>	<u>-</u>	<u>104,330</u>	<u>104,330</u>	<u>-</u>
Resource room/resource center:					
Salaries of teachers	764,595	(85,829)	678,766	678,766	-
Total resource room/resource center	<u>764,595</u>	<u>(85,829)</u>	<u>678,766</u>	<u>678,766</u>	<u>-</u>
Total special education - instruction	<u>1,072,373</u>	<u>(85,829)</u>	<u>986,544</u>	<u>986,544</u>	<u>-</u>
Bilingual education:					
Salaries of teachers	323,740	179,775	503,515	503,455	60
Other salaries for instruction	31,230	(31,230)	-	-	-
Total bilingual education	<u>354,970</u>	<u>148,545</u>	<u>503,515</u>	<u>503,455</u>	<u>60</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	4,200	(1,200)	3,000	-	3,000
Total other instructional	<u>4,200</u>	<u>(1,200)</u>	<u>3,000</u>	<u>-</u>	<u>3,000</u>
Total - instruction	<u>5,560,626</u>	<u>5,000</u>	<u>5,565,626</u>	<u>5,182,608</u>	<u>383,018</u>
Attendance and social work services:					
Family/parent liaison salary	42,380	-	42,380	42,380	-
Supplies and materials	500	-	500	266	234
Total attendance and social work services	<u>42,880</u>	<u>-</u>	<u>42,880</u>	<u>42,646</u>	<u>234</u>
Health services:					
Salaries	104,280	-	104,280	104,280	-
Supplies and materials	1,000	-	1,000	990	10
Total health services	<u>105,280</u>	<u>-</u>	<u>105,280</u>	<u>105,270</u>	<u>10</u>
Other support services - students-regular:					
Salaries of other professional staff	109,230	-	109,230	109,230	-
Total other support services - students-regular	<u>109,230</u>	<u>-</u>	<u>109,230</u>	<u>109,230</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, 2021

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>P. S. 6 Jotham W. Wakeman</u>					
Educational media services/school library:					
Salaries	\$ 108,580	\$ -	\$ 108,580	\$ 108,580	\$ -
Total educational media services/school library	<u>108,580</u>	<u>-</u>	<u>108,580</u>	<u>108,580</u>	<u>-</u>
Instruction staff training services:					
Other purchased professional services - educational	3,000	-	3,000	-	3,000
Total instruction staff training services	<u>3,000</u>	<u>-</u>	<u>3,000</u>	<u>-</u>	<u>3,000</u>
Support services - school administration:					
Salaries of principals/assistant principals	280,400	-	280,400	279,300	1,100
Salaries of secretarial and clerical assistants	174,600	-	174,600	174,600	-
Other salaries	6,145	-	6,145	2,100	4,045
Supplies and materials	22,000	-	22,000	805	21,195
Total support services - school administration	<u>483,145</u>	<u>-</u>	<u>483,145</u>	<u>456,805</u>	<u>26,340</u>
Security:					
Salaries	191,339	-	191,339	121,914	69,425
Total security	<u>191,339</u>	<u>-</u>	<u>191,339</u>	<u>121,914</u>	<u>69,425</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	5,000	(5,000)	-	-	-
Total student transportation services	<u>5,000</u>	<u>(5,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Unallocated employee benefits:					
Social Security contribution	89,398	(396)	89,002	70,916	18,086
TPAF contribution - ERIP	92,183	9,596	101,779	45,872	55,907
Health benefits	1,893,091	(9,200)	1,883,891	1,642,192	241,699
Total unallocated employee benefits	<u>2,074,672</u>	<u>-</u>	<u>2,074,672</u>	<u>1,758,980</u>	<u>315,692</u>
Total undistributed expenditures	<u>3,123,126</u>	<u>(5,000)</u>	<u>3,118,126</u>	<u>2,703,425</u>	<u>414,701</u>
Total current	<u>8,683,752</u>	<u>-</u>	<u>8,683,752</u>	<u>7,886,033</u>	<u>797,719</u>
Capital outlay:					
Equipment:					
Grades 1 - 5	16,820	-	16,820	13,741	3,079
Total equipment	<u>16,820</u>	<u>-</u>	<u>16,820</u>	<u>13,741</u>	<u>3,079</u>
Total capital outlay	<u>16,820</u>	<u>-</u>	<u>16,820</u>	<u>13,741</u>	<u>3,079</u>
Total expenditures	<u>8,700,572</u>	<u>-</u>	<u>8,700,572</u>	<u>7,899,774</u>	<u>800,798</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budget	8,610,974	-	8,610,974	7,939,408	671,566
Total other financing sources	<u>8,610,974</u>	<u>-</u>	<u>8,610,974</u>	<u>7,939,408</u>	<u>671,566</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(89,598)	-	(89,598)	39,634	(129,232)
Fund balances, July 1	89,598	-	89,598	89,598	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 129,232</u>	<u>\$ (129,232)</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2021

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<u>M. S. 7 Franklin L. Williams Middle School</u>					
EXPENDITURES -					
Current:					
Regular programs - instruction:					
Salaries of teachers:					
Grades 6-8	\$ 3,729,735	\$ -	\$ 3,729,735	\$ 3,617,499	\$ 112,236
Total regular programs - instruction	<u>3,729,735</u>	<u>-</u>	<u>3,729,735</u>	<u>3,617,499</u>	<u>112,236</u>
Regular programs - undistributed instruction:					
Other purchased services (400-500 series)	119,722	-	119,722	92,070	27,652
General supplies	96,542	-	96,542	76,450	20,092
Computers - instructional	103,754	81,848	185,602	92,455	93,147
Other objects	20,400	(17,850)	2,550	150	2,400
Miscellaneous expenditures	750	-	750	-	750
Total regular programs - undistributed instruction	<u>341,168</u>	<u>63,998</u>	<u>405,166</u>	<u>261,125</u>	<u>144,041</u>
Total regular programs	<u>4,070,903</u>	<u>63,998</u>	<u>4,134,901</u>	<u>3,878,624</u>	<u>256,277</u>
Special education:					
Learning/language disabilities:					
Salaries of teachers	548,300	(49,905)	498,395	439,720	58,675
Other salaries for instruction	273,390	-	273,390	227,613	45,777
Total learning/language disabilities	<u>821,690</u>	<u>(49,905)</u>	<u>771,785</u>	<u>667,333</u>	<u>104,452</u>
Behavioral disabilities:					
Salaries of teachers	-	59,250	59,250	59,230	20
Other salaries for instruction	-	45,120	45,120	40,603	4,517
Total behavioral disabilities	<u>-</u>	<u>104,370</u>	<u>104,370</u>	<u>99,833</u>	<u>4,537</u>
Resource room/resource center:					
Salaries of teachers	1,069,120	-	1,069,120	982,900	86,220
General supplies	8,000	-	8,000	1,070	6,930
Total resource room/resource center	<u>1,077,120</u>	<u>-</u>	<u>1,077,120</u>	<u>983,970</u>	<u>93,150</u>
Total special education - instruction	<u>1,898,810</u>	<u>54,465</u>	<u>1,953,275</u>	<u>1,751,136</u>	<u>202,139</u>
Bilingual education:					
Salaries of teachers	1,448,515	(54,740)	1,393,775	1,332,960	60,815
Other salaries for instruction	230,309	275	230,584	129,671	100,913
Other purchased services (400-500 series)	3,633	-	3,633	3,633	-
General supplies	9,714	-	9,714	1,714	8,000
Total bilingual education	<u>1,692,171</u>	<u>(54,465)</u>	<u>1,637,706</u>	<u>1,467,978</u>	<u>169,728</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	8,400	-	8,400	510	7,890
Total other instructional	<u>8,400</u>	<u>-</u>	<u>8,400</u>	<u>510</u>	<u>7,890</u>
Total - instruction	<u>7,670,284</u>	<u>63,998</u>	<u>7,734,282</u>	<u>7,098,248</u>	<u>636,034</u>
Attendance and social work services:					
Family/parent liaison salary	41,730	-	41,730	41,730	-
Total attendance and social work services	<u>41,730</u>	<u>-</u>	<u>41,730</u>	<u>41,730</u>	<u>-</u>
Health services:					
Salaries	65,530	-	65,530	65,530	-
Supplies and materials	2,850	-	2,850	2,512	338
Total health services	<u>68,380</u>	<u>-</u>	<u>68,380</u>	<u>68,042</u>	<u>338</u>
Other support services - students-regular:					
Salaries of other professional staff	220,760	-	220,760	220,760	-
Supplies and materials	2,000	-	2,000	-	2,000
Total other support services - students-regular	<u>222,760</u>	<u>-</u>	<u>222,760</u>	<u>220,760</u>	<u>2,000</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2021

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<u>M. S. 7 Franklin L. Williams Middle School</u>					
Educational media services/school library:					
Salaries	\$ 111,880	\$ -	\$ 111,880	\$ 111,880	\$ -
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 professional services - educational	50,000	(48,998)	1,002	-	1,002
Total instruction staff training services	<u>50,000</u>	<u>(48,998)</u>	<u>1,002</u>	<u>-</u>	<u>1,002</u>
Support services - school administration:					
Salaries of principals/assistant principals	277,600	94,655	372,255	372,250	5
Salaries of secretarial and clerical assistants	258,535	-	258,535	250,244	8,291
Other salaries	4,500	-	4,500	-	4,500
Other purchased services (400-500 series)	5,000	-	5,000	1,145	3,855
Supplies and materials	5,202	-	5,202	5,134	68
Total support services - school administration	<u>550,837</u>	<u>94,655</u>	<u>645,492</u>	<u>628,773</u>	<u>16,719</u>
Security:					
Salaries	163,907	28,200	192,107	192,077	30
Total security	<u>163,907</u>	<u>28,200</u>	<u>192,107</u>	<u>192,077</u>	<u>30</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	15,240	(15,000)	240	240	-
Total student transportation services	<u>15,240</u>	<u>(15,000)</u>	<u>240</u>	<u>240</u>	<u>-</u>
Unallocated employee benefits:					
Social Security contribution	130,378	15,946	146,324	111,466	34,858
TPAF contribution - ERIP	190,234	18,200	208,434	95,180	113,254
Health benefits	2,402,830	(157,001)	2,245,829	2,124,083	121,746
Total unallocated employee benefits	<u>2,723,442</u>	<u>(122,855)</u>	<u>2,600,587</u>	<u>2,330,729</u>	<u>269,858</u>
Total undistributed expenditures	<u>3,948,176</u>	<u>(63,998)</u>	<u>3,884,178</u>	<u>3,594,231</u>	<u>289,947</u>
Total current	<u>11,618,460</u>	<u>-</u>	<u>11,618,460</u>	<u>10,692,479</u>	<u>925,981</u>
Capital outlay:					
Equipment:					
Grades 6 - 8	12,000	-	12,000	-	12,000
Total equipment	<u>12,000</u>	<u>-</u>	<u>12,000</u>	<u>-</u>	<u>12,000</u>
Total capital outlay	<u>12,000</u>	<u>-</u>	<u>12,000</u>	<u>-</u>	<u>12,000</u>
Total expenditures	<u>11,630,460</u>	<u>-</u>	<u>11,630,460</u>	<u>10,692,479</u>	<u>937,981</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budget	11,460,009	-	11,460,009	10,771,672	688,337
Total other financing sources	<u>11,460,009</u>	<u>-</u>	<u>11,460,009</u>	<u>10,771,672</u>	<u>688,337</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(170,451)	-	(170,451)	79,193	(249,644)
Fund balances, July 1	170,451	-	170,451	170,451	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 249,644</u>	<u>\$ (249,644)</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2021

	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	\$ -	\$ 428,220	\$ 428,220	\$ -
Grades 1-5	2,388,455	66,970	2,455,425	2,424,964	30,461
Total regular programs - instruction	<u>2,816,675</u>	<u>66,970</u>	<u>2,883,645</u>	<u>2,853,184</u>	<u>30,461</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	92,017	46,128	138,145	138,145	-
Purchased professional - educational services	1,400	(1,400)	-	-	-
Other purchased services (400-500 series)	26,850	4,616	31,466	16,955	14,511
General supplies	168,370	(54,901)	113,469	86,848	26,621
Computers - instructional	29,050	87,665	116,715	-	116,715
Textbooks	50	-	50	-	50
Other objects	7,426	(6,563)	863	-	863
Miscellaneous expenditures	725	-	725	-	725
Total regular programs - undistributed instruction	<u>325,888</u>	<u>75,545</u>	<u>401,433</u>	<u>241,948</u>	<u>159,485</u>
Total regular programs	<u>3,142,563</u>	<u>142,515</u>	<u>3,285,078</u>	<u>3,095,132</u>	<u>189,946</u>
Special education:					
Cognitive - moderate:					
Salaries of teachers	185,990	(46,128)	139,862	126,760	13,102
Other salaries for instruction	140,108	(67,576)	72,532	45,990	26,542
Total cognitive - moderate	<u>326,098</u>	<u>(113,704)</u>	<u>212,394</u>	<u>172,750</u>	<u>39,644</u>
Learning/language disabilities:					
Salaries of teachers	219,200	62,440	281,640	281,640	-
Other salaries for instruction	174,058	(31,812)	142,246	142,246	-
General supplies	3,202	(2,119)	1,083	881	202
Total learning/language disabilities	<u>396,460</u>	<u>28,509</u>	<u>424,969</u>	<u>424,767</u>	<u>202</u>
Behavioral disabilities:					
Salaries of teachers	58,640	59,193	117,833	117,783	50
Other salaries for instruction	43,889	98,959	142,848	13,696	129,152
General supplies	1,500	(1,500)	-	-	-
Total behavioral disabilities	<u>104,029</u>	<u>156,652</u>	<u>260,681</u>	<u>131,479</u>	<u>129,202</u>
Resource room/resource center:					
Salaries of teachers	927,345	(253,857)	673,488	585,091	88,397
Other salaries for instruction	-	45,990	45,990	45,990	-
General supplies	1,500	(1,500)	-	-	-
Total resource room/resource center	<u>928,845</u>	<u>(209,367)</u>	<u>719,478</u>	<u>631,081</u>	<u>88,397</u>
Autism:					
Salaries of teachers	197,610	46,415	244,025	244,022	3
Other salaries for instruction	125,142	(26,722)	98,420	45,340	53,080
Total autism	<u>322,752</u>	<u>19,693</u>	<u>342,445</u>	<u>289,362</u>	<u>53,083</u>
Total special education - instruction	<u>2,078,184</u>	<u>(118,217)</u>	<u>1,959,967</u>	<u>1,649,439</u>	<u>310,528</u>
Bilingual education:					
Salaries of teachers	1,287,795	-	1,287,795	945,360	342,435
Other salaries for instruction	219,248	-	219,248	219,248	-
General supplies	13,675	(6,430)	7,245	6,582	663
Textbooks	50	-	50	-	50
Total bilingual education	<u>1,520,768</u>	<u>(6,430)</u>	<u>1,514,338</u>	<u>1,171,190</u>	<u>343,148</u>
Total - instruction	<u>6,741,515</u>	<u>17,868</u>	<u>6,759,383</u>	<u>5,915,761</u>	<u>843,622</u>
Attendance and social work services:					
Family/parent liaison salary	41,730	-	41,730	41,730	-
Total attendance and social work services	<u>41,730</u>	<u>-</u>	<u>41,730</u>	<u>41,730</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, 2021

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<u>P. S. 8 Charles E. Trefurt</u>					
Health services:					
Salaries	\$ 111,980	\$ 150	\$ 112,130	\$ 112,130	\$ -
Supplies and materials	3,095	(150)	2,945	1,872	1,073
Total health services	<u>115,075</u>	<u>-</u>	<u>115,075</u>	<u>114,002</u>	<u>1,073</u>
Other support services - students-regular:					
Salaries of other professional staff	116,630	-	116,630	116,630	-
Supplies and materials	500	(500)	-	-	-
Total other support services - students-regular	<u>117,130</u>	<u>(500)</u>	<u>116,630</u>	<u>116,630</u>	<u>-</u>
Educational media services/school library:					
Salaries	110,880	-	110,880	110,880	-
Supplies and materials	3,000	(1,609)	1,391	1,372	19
Other objects	500	(500)	-	-	-
Total educational media services/school library	<u>114,380</u>	<u>(2,109)</u>	<u>112,271</u>	<u>112,252</u>	<u>19</u>
Instruction staff training services:					
Supplies and materials	5,160	(5,000)	160	-	160
Total instruction staff training services	<u>5,160</u>	<u>(5,000)</u>	<u>160</u>	<u>-</u>	<u>160</u>
Support services - school administration:					
Salaries of principals/assistant principals	283,500	-	283,500	150,575	132,925
Salaries of secretarial and clerical assistants	193,425	-	193,425	129,636	63,789
Other salaries	2,850	60	2,910	2,730	180
Other purchased services (400-500 series)	19,388	3,453	22,841	7,755	15,086
Supplies and materials	12,803	(7,773)	5,030	5,027	3
Total support services - school administration	<u>511,966</u>	<u>(4,260)</u>	<u>507,706</u>	<u>295,723</u>	<u>211,983</u>
Security:					
Salaries	154,046	4,500	158,546	158,347	199
Total security	<u>154,046</u>	<u>4,500</u>	<u>158,546</u>	<u>158,347</u>	<u>199</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	6,076	(6,000)	76	-	76
Total student transportation services	<u>6,076</u>	<u>(6,000)</u>	<u>76</u>	<u>-</u>	<u>76</u>
Unallocated employee benefits:					
Social Security contribution	122,738	(3,961)	118,777	99,676	19,101
TPAF contribution - ERIP	107,968	5,021	112,989	53,136	59,853
Health benefits	2,146,699	(5,559)	2,141,140	1,652,051	489,089
Total unallocated employee benefits	<u>2,377,405</u>	<u>(4,499)</u>	<u>2,372,906</u>	<u>1,804,863</u>	<u>568,043</u>
Total undistributed expenditures	<u>3,442,968</u>	<u>(17,868)</u>	<u>3,425,100</u>	<u>2,643,547</u>	<u>781,553</u>
Total current	<u>10,184,483</u>	<u>-</u>	<u>10,184,483</u>	<u>8,559,308</u>	<u>1,625,175</u>
Total expenditures	<u>10,184,483</u>	<u>-</u>	<u>10,184,483</u>	<u>8,559,308</u>	<u>1,625,175</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budget	10,113,000	-	10,113,000	8,730,968	1,382,032
Total other financing sources	<u>10,113,000</u>	<u>-</u>	<u>10,113,000</u>	<u>8,730,968</u>	<u>1,382,032</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(71,483)	-	(71,483)	171,660	(243,143)
Fund balances, July 1	71,483	-	71,483	71,483	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 243,143</u>	<u>\$ (243,143)</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2021

	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	\$ 458,005	\$ -	\$ 458,005	\$ 409,313	\$ 48,692
Grades 1-5	2,683,220	4,660	2,687,880	2,231,673	456,207
Grades 6-8	1,011,094	200	1,011,294	841,355	169,939
Total regular programs - instruction	<u>4,152,319</u>	<u>4,860</u>	<u>4,157,179</u>	<u>3,482,341</u>	<u>674,838</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	185,135	-	185,135	139,145	45,990
Other purchased services (400-500 series)	44,597	-	44,597	14,586	30,011
Travel	333	-	333	333	-
General supplies	199,917	(69,744)	130,173	102,761	27,412
Computers - instructional	24,075	117,882	141,957	137,846	4,111
Textbooks	68,000	(52,698)	15,302	14,981	321
Other objects	16,527	-	16,527	2,080	14,447
Miscellaneous expenditures	1,250	-	1,250	-	1,250
Total regular programs - undistributed instruction	<u>539,834</u>	<u>(4,560)</u>	<u>535,274</u>	<u>411,732</u>	<u>123,542</u>
Total regular programs	<u>4,692,153</u>	<u>300</u>	<u>4,692,453</u>	<u>3,894,073</u>	<u>798,380</u>
Special education:					
Learning/language disabilities:					
Salaries of teachers	76,330	-	76,330	76,330	-
Other salaries for instruction	91,480	-	91,480	44,740	46,740
Total learning/language disabilities	<u>167,810</u>	<u>-</u>	<u>167,810</u>	<u>121,070</u>	<u>46,740</u>
Resource room/resource center:					
Salaries of teachers	861,400	-	861,400	658,650	202,750
General supplies	3,000	-	3,000	520	2,480
Total resource room/resource center	<u>864,400</u>	<u>-</u>	<u>864,400</u>	<u>659,170</u>	<u>205,230</u>
Autism:					
Salaries of teachers	93,330	-	93,330	93,330	-
Other salaries for instruction	48,128	-	48,128	48,128	-
Total autism	<u>141,458</u>	<u>-</u>	<u>141,458</u>	<u>141,458</u>	<u>-</u>
Total special education - instruction	<u>1,173,668</u>	<u>-</u>	<u>1,173,668</u>	<u>921,698</u>	<u>251,970</u>
Bilingual education:					
Salaries of teachers	574,675	-	574,675	540,552	34,123
Other salaries for instruction	91,243	-	91,243	91,243	-
General supplies	3,000	-	3,000	-	3,000
Total bilingual education	<u>668,918</u>	<u>-</u>	<u>668,918</u>	<u>631,795</u>	<u>37,123</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	8,250	(300)	7,950	-	7,950
Total other instructional	<u>8,250</u>	<u>(300)</u>	<u>7,950</u>	<u>-</u>	<u>7,950</u>
Total - instruction	<u>6,542,989</u>	<u>-</u>	<u>6,542,989</u>	<u>5,447,566</u>	<u>1,095,423</u>
Attendance and social work services:					
Family/parent liaison salary	31,990	-	31,990	31,990	-
Total attendance and social work services	<u>31,990</u>	<u>-</u>	<u>31,990</u>	<u>31,990</u>	<u>-</u>
Health services:					
Salaries	56,840	1,080	57,920	150	57,770
Supplies and materials	6,000	(914)	5,086	3,060	2,026
Total health services	<u>62,840</u>	<u>166</u>	<u>63,006</u>	<u>3,210</u>	<u>59,796</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2021

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<u>P. S. 11 Martin Luther King Jr.</u>					
Other support services - students-regular:					
Salaries of other professional staff	\$ 286,600	\$ -	\$ 286,600	\$ 231,860	\$ 54,740
Total other support services - students-regular	<u>286,600</u>	<u>-</u>	<u>286,600</u>	<u>231,860</u>	<u>54,740</u>
Educational media services/school library:					
Salaries	69,830	-	69,830	69,830	-
Supplies and materials	2,500	(900)	1,600	-	1,600
Total educational media services/school library	<u>72,330</u>	<u>(900)</u>	<u>71,430</u>	<u>69,830</u>	<u>1,600</u>
Support services - school administration:					
Salaries of principals/assistant principals	293,100	-	293,100	291,833	1,267
Salaries of secretarial and clerical assistants	142,160	-	142,160	112,155	30,005
Other purchased services (400-500 series)	47,055	1,469	48,524	-	48,524
Supplies and materials	5,000	(735)	4,265	2,756	1,509
Total support services - school administration	<u>487,315</u>	<u>734</u>	<u>488,049</u>	<u>406,744</u>	<u>81,305</u>
Security:					
Salaries	189,062	-	189,062	147,237	41,825
Total security	<u>189,062</u>	<u>-</u>	<u>189,062</u>	<u>147,237</u>	<u>41,825</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	7,000	-	7,000	-	7,000
Total student transportation services	<u>7,000</u>	<u>-</u>	<u>7,000</u>	<u>-</u>	<u>7,000</u>
Unallocated employee benefits:					
Social Security contribution	101,826	(1,426)	100,400	75,849	24,551
TPAF contribution - ERIP	147,076	2,426	149,502	70,984	78,518
Health benefits	2,188,863	(1,000)	2,187,863	1,592,816	595,047
Total unallocated employee benefits	<u>2,437,765</u>	<u>-</u>	<u>2,437,765</u>	<u>1,739,649</u>	<u>698,116</u>
Total undistributed expenditures	<u>3,574,902</u>	<u>-</u>	<u>3,574,902</u>	<u>2,630,520</u>	<u>944,382</u>
Total current	<u>10,117,891</u>	<u>-</u>	<u>10,117,891</u>	<u>8,078,086</u>	<u>2,039,805</u>
Total expenditures	<u>10,117,891</u>	<u>-</u>	<u>10,117,891</u>	<u>8,078,086</u>	<u>2,039,805</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budget	9,984,197	-	9,984,197	8,091,826	1,892,371
Total other financing sources	<u>9,984,197</u>	<u>-</u>	<u>9,984,197</u>	<u>8,091,826</u>	<u>1,892,371</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(133,694)	-	(133,694)	13,740	(147,434)
Fund balances, July 1	133,694	-	133,694	133,694	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 147,434</u>	<u>\$ (147,434)</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2021

	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	\$ 96,530	\$ -	\$ 96,530	\$ 92,330	\$ 4,200
Grades 1-5	1,597,136	3,558	1,600,694	1,370,710	229,984
Total regular programs - instruction	<u>1,693,666</u>	<u>3,558</u>	<u>1,697,224</u>	<u>1,463,040</u>	<u>234,184</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	45,990	-	45,990	-	45,990
Other purchased services (400-500 series)	2,310	-	2,310	2,308	2
General supplies	73,033	(9,400)	63,633	56,012	7,621
Computers - instructional	9,391	25,900	35,291	2,846	32,445
Textbooks	3,000	(3,000)	-	-	-
Other objects	12,300	(6,500)	5,800	-	5,800
Miscellaneous expenditures	1,500	-	1,500	-	1,500
Total regular programs - undistributed instruction	<u>147,524</u>	<u>7,000</u>	<u>154,524</u>	<u>61,166</u>	<u>93,358</u>
Total regular programs	<u>1,841,190</u>	<u>10,558</u>	<u>1,851,748</u>	<u>1,524,206</u>	<u>327,542</u>
Special education:					
Cognitive - mild:					
General supplies	728	-	728	-	728
Total cognitive - mild	<u>728</u>	<u>-</u>	<u>728</u>	<u>-</u>	<u>728</u>
Resource room/resource center:					
Salaries of teachers	516,280	82,130	598,410	483,279	115,131
General supplies	3,000	-	3,000	2,623	377
Total resource room/resource center	<u>519,280</u>	<u>82,130</u>	<u>601,410</u>	<u>485,902</u>	<u>115,508</u>
Autism:					
Salaries of teachers	200,810	-	200,810	180,360	20,450
Other salaries for instruction	45,990	-	45,990	39,700	6,290
Total autism	<u>246,800</u>	<u>-</u>	<u>246,800</u>	<u>220,060</u>	<u>26,740</u>
Total special education - instruction	<u>766,808</u>	<u>82,130</u>	<u>848,938</u>	<u>705,962</u>	<u>142,976</u>
Bilingual education:					
Salaries of teachers	819,285	(82,130)	737,155	433,016	304,139
Other salaries for instruction	85,510	-	85,510	85,510	-
General supplies	5,000	-	5,000	4,966	34
Total bilingual education	<u>909,795</u>	<u>(82,130)</u>	<u>827,665</u>	<u>523,492</u>	<u>304,173</u>
Total - instruction	<u>3,517,793</u>	<u>10,558</u>	<u>3,528,351</u>	<u>2,753,660</u>	<u>774,691</u>
Attendance and social work services:					
Family/parent liaison salary	31,990	-	31,990	31,990	-
Total attendance and social work services	<u>31,990</u>	<u>-</u>	<u>31,990</u>	<u>31,990</u>	<u>-</u>
Health services:					
Salaries	103,280	-	103,280	103,280	-
Supplies and materials	943	-	943	927	16
Total health services	<u>104,223</u>	<u>-</u>	<u>104,223</u>	<u>104,207</u>	<u>16</u>
Other support services - students-regular:					
Salaries of other professional staff	112,530	-	112,530	112,530	-
Supplies and materials	1,000	-	1,000	1,000	-
Total other support services - students-regular	<u>113,530</u>	<u>-</u>	<u>113,530</u>	<u>113,530</u>	<u>-</u>
Educational media services/school library:					
Salaries	113,580	-	113,580	113,580	-
Other salaries for instruction	42,380	-	42,380	42,380	-
Supplies and materials	1,500	-	1,500	1,499	1
Total educational media services/school library	<u>157,460</u>	<u>-</u>	<u>157,460</u>	<u>157,459</u>	<u>1</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2021

	<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>					
Instruction staff training services:					
Other purchased professional services - educational	\$ 5,000	\$ -	\$ 5,000	\$ 2,500	\$ 2,500
Total instruction staff training services	<u>5,000</u>	<u>-</u>	<u>5,000</u>	<u>2,500</u>	<u>2,500</u>
Support services - school administration:					
Salaries of principals/assistant principals	153,650	842	154,492	153,500	992
Salaries of secretarial and clerical assistants	117,290	7,891	125,181	125,181	-
Other purchased services (400-500 series)	31,762	(1,899)	29,863	10,259	19,604
Supplies and materials	3,000	-	3,000	2,381	619
Computers	-	1,899	1,899	1,899	-
Total support services - school administration	<u>305,702</u>	<u>8,733</u>	<u>314,435</u>	<u>293,220</u>	<u>21,215</u>
Security:					
Salaries	115,228	-	115,228	92,423	22,805
Total security	<u>115,228</u>	<u>-</u>	<u>115,228</u>	<u>92,423</u>	<u>22,805</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	7,144	(7,000)	144	144	-
Total student transportation services	<u>7,144</u>	<u>(7,000)</u>	<u>144</u>	<u>144</u>	<u>-</u>
Unallocated employee benefits:					
Social Security contribution	56,059	473	56,532	45,962	10,570
TPAF contribution - ERIP	63,502	1,777	65,279	30,176	35,103
Health benefits	1,216,914	(14,541)	1,202,373	897,866	304,507
Total unallocated employee benefits	<u>1,336,475</u>	<u>(12,291)</u>	<u>1,324,184</u>	<u>974,004</u>	<u>350,180</u>
Total undistributed expenditures	<u>2,176,752</u>	<u>(10,558)</u>	<u>2,166,194</u>	<u>1,769,477</u>	<u>396,717</u>
Total current	<u>5,694,545</u>	<u>-</u>	<u>5,694,545</u>	<u>4,523,137</u>	<u>1,171,408</u>
Total expenditures	<u>5,694,545</u>	<u>-</u>	<u>5,694,545</u>	<u>4,523,137</u>	<u>1,171,408</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budget	5,635,861	-	5,635,861	4,557,245	1,078,616
Total other financing sources	<u>5,635,861</u>	<u>-</u>	<u>5,635,861</u>	<u>4,557,245</u>	<u>1,078,616</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(58,684)	-	(58,684)	34,108	(92,792)
Fund balances, July 1	58,684	-	58,684	58,684	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 92,792</u>	<u>\$ (92,792)</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2021

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<u>P. S. 14 Ollie Culbreth Jr.</u>					
EXPENDITURES -					
Current:					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 323,740	\$ -	\$ 323,740	\$ 212,860	\$ 110,880
Grades 1-5	1,896,435	-	1,896,435	1,561,320	335,115
Grades 6-8	429,515	-	429,515	236,863	192,652
Total regular programs - instruction	<u>2,649,690</u>	<u>-</u>	<u>2,649,690</u>	<u>2,011,043</u>	<u>638,647</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	258,907	(197,412)	61,495	-	61,495
Other purchased services (400-500 series)	7,208	4,000	11,208	6,161	5,047
General supplies	104,584	(49,100)	55,484	39,400	16,084
Computers - instructional	-	63,100	63,100	-	63,100
Other objects	13,000	(13,000)	-	-	-
Total regular programs - undistributed instruction	<u>383,699</u>	<u>(192,412)</u>	<u>191,287</u>	<u>45,561</u>	<u>145,726</u>
Total regular programs	<u>3,033,389</u>	<u>(192,412)</u>	<u>2,840,977</u>	<u>2,056,604</u>	<u>784,373</u>
Special education:					
Learning/language disabilities:					
Salaries of teachers	58,340	100,690	159,030	159,030	-
Other salaries for instruction	-	96,256	96,256	96,256	-
Total learning/language disabilities	<u>58,340</u>	<u>196,946</u>	<u>255,286</u>	<u>255,286</u>	<u>-</u>
Resource room/resource center:					
Salaries of teachers	642,620	(55,620)	587,000	586,997	3
Total resource room/resource center	<u>642,620</u>	<u>(55,620)</u>	<u>587,000</u>	<u>586,997</u>	<u>3</u>
Autism:					
Salaries of teachers	643,570	(1,220)	642,350	641,690	660
Other salaries for instruction	169,228	46,626	215,854	215,854	-
Total autism	<u>812,798</u>	<u>45,406</u>	<u>858,204</u>	<u>857,544</u>	<u>660</u>
Total special education - instruction	<u>1,513,758</u>	<u>186,732</u>	<u>1,700,490</u>	<u>1,699,827</u>	<u>663</u>
Bilingual education:					
Salaries of teachers	-	110,680	110,680	110,680	-
Total bilingual education	<u>-</u>	<u>110,680</u>	<u>110,680</u>	<u>110,680</u>	<u>-</u>
Total - instruction	<u>4,547,147</u>	<u>105,000</u>	<u>4,652,147</u>	<u>3,867,111</u>	<u>785,036</u>
Attendance and social work services:					
Family/parent liaison salary	25,592	6,398	31,990	31,990	-
Supplies and materials	1,000	-	1,000	-	1,000
Total attendance and social work services	<u>26,592</u>	<u>6,398</u>	<u>32,990</u>	<u>31,990</u>	<u>1,000</u>
Health services:					
Salaries	55,040	-	55,040	55,040	-
Supplies and materials	1,000	-	1,000	643	357
Total health services	<u>56,040</u>	<u>-</u>	<u>56,040</u>	<u>55,683</u>	<u>357</u>
Other support services - students-regular:					
Salaries of other professional staff	60,790	-	60,790	60,790	-
Salaries of secretarial and clerical assistants	37,610	-	37,610	-	37,610
Supplies and materials	1,000	-	1,000	-	1,000
Total other support services - students-regular	<u>99,400</u>	<u>-</u>	<u>99,400</u>	<u>60,790</u>	<u>38,610</u>
Educational media services/school library:					
Salaries	54,740	(595)	54,145	12,590	41,555
Supplies and materials	1,000	-	1,000	-	1,000
Total educational media services/school library	<u>55,740</u>	<u>(595)</u>	<u>55,145</u>	<u>12,590</u>	<u>42,555</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2021

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>P. S. 14 Ollie Culbreth Jr.</u>					
Support services - school administration:					
Salaries of principals/assistant principals	\$ 302,000	\$ -	\$ 302,000	\$ 301,350	\$ 650
Salaries of secretarial and clerical assistants	73,310	(6,398)	66,912	39,785	27,127
Other salaries	5,000	-	5,000	1,164	3,836
Other purchased services (400-500 series)	2,000	-	2,000	-	2,000
Supplies and materials	11,000	-	11,000	1,628	9,372
Total support services - school administration	<u>393,310</u>	<u>(6,398)</u>	<u>386,912</u>	<u>343,927</u>	<u>42,985</u>
Security:					
Salaries	139,513	595	140,108	140,106	2
Total security	<u>139,513</u>	<u>595</u>	<u>140,108</u>	<u>140,106</u>	<u>2</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	5,000	(5,000)	-	-	-
Total student transportation services	<u>5,000</u>	<u>(5,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Unallocated employee benefits:					
Social Security contribution	77,419	(294)	77,125	63,728	13,397
TPAF contribution - ERIP	72,130	5,594	77,724	35,089	42,635
Health benefits	1,751,363	(105,300)	1,646,063	1,191,900	454,163
Total unallocated employee benefits	<u>1,900,912</u>	<u>(100,000)</u>	<u>1,800,912</u>	<u>1,290,717</u>	<u>510,195</u>
Total undistributed expenditures	<u>2,676,507</u>	<u>(105,000)</u>	<u>2,571,507</u>	<u>1,935,803</u>	<u>635,704</u>
Total current	<u>7,223,654</u>	<u>-</u>	<u>7,223,654</u>	<u>5,802,914</u>	<u>1,420,740</u>
Capital outlay:					
Equipment:					
Grades 1 - 5	15,000	-	15,000	-	15,000
Total equipment	<u>15,000</u>	<u>-</u>	<u>15,000</u>	<u>-</u>	<u>15,000</u>
Total capital outlay	<u>15,000</u>	<u>-</u>	<u>15,000</u>	<u>-</u>	<u>15,000</u>
Total expenditures	<u>7,238,654</u>	<u>-</u>	<u>7,238,654</u>	<u>5,802,914</u>	<u>1,435,740</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budget	7,188,450	-	7,188,450	5,874,316	1,314,134
Total other financing sources	<u>7,188,450</u>	<u>-</u>	<u>7,188,450</u>	<u>5,874,316</u>	<u>1,314,134</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(50,204)	-	(50,204)	71,402	(121,606)
Fund balances, July 1	50,204	-	50,204	50,204	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 121,606</u>	<u>\$ (121,606)</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2021

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>P. S. 15 Whitney M.Young Jr.-Primary School</u>					
EXPENDITURES -					
Current:					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 164,715	\$ -	\$ 164,715	\$ 105,280	\$ 59,435
Grades 1-5	3,233,005	(7,297)	3,225,708	2,908,434	317,274
Grades 6-8	533,823	121,345	655,168	600,538	54,630
Total regular programs - instruction	<u>3,931,543</u>	<u>114,048</u>	<u>4,045,591</u>	<u>3,614,252</u>	<u>431,339</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	82,728	(68,589)	14,139	14,138	1
Other purchased services (400-500 series)	25,502	(10,320)	15,182	10,557	4,625
General supplies	127,500	(16,456)	111,044	84,872	26,172
Computers - instructional	98,030	16,456	114,486	97,949	16,537
Other objects	11,000	(11,000)	-	-	-
Miscellaneous expenditures	3,250	-	3,250	-	3,250
Total regular programs - undistributed instruction	<u>348,010</u>	<u>(89,909)</u>	<u>258,101</u>	<u>207,516</u>	<u>50,585</u>
Total regular programs	<u>4,279,553</u>	<u>24,139</u>	<u>4,303,692</u>	<u>3,821,768</u>	<u>481,924</u>
Special education:					
Cognitive - mild:					
General supplies	2,000	-	2,000	1,990	10
Total cognitive - mild	<u>2,000</u>	<u>-</u>	<u>2,000</u>	<u>1,990</u>	<u>10</u>
Learning/language disabilities:					
Salaries of teachers	336,675	-	336,675	256,145	80,530
Other salaries for instruction	138,007	-	138,007	136,007	2,000
General supplies	2,000	-	2,000	1,989	11
Total learning/language disabilities	<u>476,682</u>	<u>-</u>	<u>476,682</u>	<u>394,141</u>	<u>82,541</u>
Behavioral disabilities:					
Salaries of teachers	217,660	42,000	259,660	259,640	20
Other salaries for instruction	167,806	(56,139)	111,667	88,004	23,663
General supplies	2,000	-	2,000	2,000	-
Total behavioral disabilities	<u>387,466</u>	<u>(14,139)</u>	<u>373,327</u>	<u>349,644</u>	<u>23,683</u>
Resource room/resource center:					
Salaries of teachers	976,835	(15,950)	960,885	891,555	69,330
General supplies	2,000	-	2,000	1,985	15
Total resource room/resource center	<u>978,835</u>	<u>(15,950)</u>	<u>962,885</u>	<u>893,540</u>	<u>69,345</u>
Autism:					
Salaries of teachers	597,460	-	597,460	581,960	15,500
Other salaries for instruction	575,978	15,950	591,928	572,824	19,104
General supplies	3,218	-	3,218	3,212	6
Total autism	<u>1,176,656</u>	<u>15,950</u>	<u>1,192,606</u>	<u>1,157,996</u>	<u>34,610</u>
Total special education - instruction	<u>3,021,639</u>	<u>(14,139)</u>	<u>3,007,500</u>	<u>2,797,311</u>	<u>210,189</u>
Total - instruction	<u>7,301,192</u>	<u>10,000</u>	<u>7,311,192</u>	<u>6,619,079</u>	<u>692,113</u>
Attendance and social work services:					
Family/parent liaison salary	41,130	-	41,130	41,130	-
Total attendance and social work services	<u>41,130</u>	<u>-</u>	<u>41,130</u>	<u>41,130</u>	<u>-</u>
Health services:					
Salaries	103,280	-	103,280	103,280	-
Supplies and materials	2,500	-	2,500	2,468	32
Total health services	<u>105,780</u>	<u>-</u>	<u>105,780</u>	<u>105,748</u>	<u>32</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2021

	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	\$ 175,710	\$ -	\$ 175,710	\$ 125,620	\$ 50,090
Supplies and materials	2,000	(1,631)	369	369	-
Total other support services - students-regular	<u>177,710</u>	<u>(1,631)</u>	<u>176,079</u>	<u>125,989</u>	<u>50,090</u>
Educational media services/school library:					
Salaries	103,130	-	103,130	95,630	7,500
Supplies and materials	2,000	-	2,000	1,869	131
Total educational media services/school library	<u>105,130</u>	<u>-</u>	<u>105,130</u>	<u>97,499</u>	<u>7,631</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	381,200	7,775	388,975	388,895	80
Salaries of secretarial and clerical assistants	125,852	(11,475)	114,377	43,460	70,917
Other salaries	4,728	-	4,728	-	4,728
Other purchased services (400-500 series)	27,222	-	27,222	19,093	8,129
Supplies and materials	12,033	2,631	14,664	11,010	3,654
Computers	6,000	-	6,000	-	6,000
Total support services - school administration	<u>557,035</u>	<u>(1,069)</u>	<u>555,966</u>	<u>462,458</u>	<u>93,508</u>
Security:					
Salaries	206,857	3,700	210,557	209,070	1,487
Total security	<u>206,857</u>	<u>3,700</u>	<u>210,557</u>	<u>209,070</u>	<u>1,487</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	10,000	(10,000)	-	-	-
Total student transportation services	<u>10,000</u>	<u>(10,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Unallocated employee benefits:					
Social Security contribution	140,661	(567)	140,094	108,658	31,436
TPAF contribution - ERIP	133,981	7,767	141,748	65,489	76,259
Health benefits	2,466,414	(7,200)	2,459,214	2,083,951	375,263
Total unallocated employee benefits	<u>2,741,056</u>	<u>-</u>	<u>2,741,056</u>	<u>2,258,098</u>	<u>482,958</u>
Total undistributed expenditures	<u>3,945,698</u>	<u>(10,000)</u>	<u>3,935,698</u>	<u>3,299,992</u>	<u>635,706</u>
Total current	<u>11,246,890</u>	<u>-</u>	<u>11,246,890</u>	<u>9,919,071</u>	<u>1,327,819</u>
Total expenditures	<u>11,246,890</u>	<u>-</u>	<u>11,246,890</u>	<u>9,919,071</u>	<u>1,327,819</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budget	11,112,372	-	11,112,372	9,916,131	1,196,241
Total other financing sources	<u>11,112,372</u>	<u>-</u>	<u>11,112,372</u>	<u>9,916,131</u>	<u>1,196,241</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(134,518)	-	(134,518)	(2,940)	(131,578)
Fund balances, July 1	134,518	-	134,518	134,518	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 131,578</u>	<u>\$ (131,578)</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2021

	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	\$ 425,665	\$ -	\$ 425,665	\$ 420,644	\$ 5,021
Grades 1-5	2,092,561	(2,884)	2,089,677	1,805,029	284,648
Total regular programs - instruction	<u>2,518,226</u>	<u>(2,884)</u>	<u>2,515,342</u>	<u>2,225,673</u>	<u>289,669</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	214,336	-	214,336	214,336	-
Other purchased services (400-500 series)	13,987	7,847	21,834	16,547	5,287
General supplies	146,761	(10,000)	136,761	118,489	18,272
Computers - instructional	52,409	57,205	109,614	5,192	104,422
Textbooks	2,500	(1,222)	1,278	717	561
Other objects	20,000	(18,290)	1,710	-	1,710
Miscellaneous expenditures	1,264	-	1,264	-	1,264
Total regular programs - undistributed instruction	<u>451,257</u>	<u>35,540</u>	<u>486,797</u>	<u>355,281</u>	<u>131,516</u>
Total regular programs	<u>2,969,483</u>	<u>32,656</u>	<u>3,002,139</u>	<u>2,580,954</u>	<u>421,185</u>
Special education:					
Resource room/resource center:					
Salaries of teachers	497,945	50,000	547,945	525,563	22,382
Total resource room/resource center	<u>497,945</u>	<u>50,000</u>	<u>547,945</u>	<u>525,563</u>	<u>22,382</u>
Total special education - instruction	<u>497,945</u>	<u>50,000</u>	<u>547,945</u>	<u>525,563</u>	<u>22,382</u>
Bilingual education:					
Salaries of teachers	113,580	(50,000)	63,580	-	63,580
Total bilingual education	<u>113,580</u>	<u>(50,000)</u>	<u>63,580</u>	<u>-</u>	<u>63,580</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	5,940	(5,940)	-	-	-
Total other instructional	<u>5,940</u>	<u>(5,940)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total - instruction	<u>3,586,948</u>	<u>26,716</u>	<u>3,613,664</u>	<u>3,106,517</u>	<u>507,147</u>
Attendance and social work services:					
Family/parent liaison salary	74,370	(95)	74,275	9,994	64,281
Total attendance and social work services	<u>74,370</u>	<u>(95)</u>	<u>74,275</u>	<u>9,994</u>	<u>64,281</u>
Health services:					
Salaries	108,580	240	108,820	108,760	60
Supplies and materials	2,000	(402)	1,598	1,375	223
Total health services	<u>110,580</u>	<u>(162)</u>	<u>110,418</u>	<u>110,135</u>	<u>283</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	68,830	-	68,830	68,830	-
Total educational media services/school library	<u>68,830</u>	<u>-</u>	<u>68,830</u>	<u>68,830</u>	<u>-</u>
Support services - school administration:					
Salaries of principals/assistant principals	304,700	(3,583)	301,117	300,183	934
Salaries of secretarial and clerical assistants	103,530	-	103,530	103,530	-
Other salaries	2,880	-	2,880	2,754	126
Other purchased services (400-500 series)	-	450	450	450	-
Travel	3,000	(3,000)	-	-	-
Other objects	2,500	(1,580)	920	920	-
Total support services - school administration	<u>416,610</u>	<u>(7,713)</u>	<u>408,897</u>	<u>407,837</u>	<u>1,060</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2021

	<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	\$ 85,044	\$ 95	\$ 85,139	\$ 85,136	\$ 3
Total security	<u>85,044</u>	<u>95</u>	<u>85,139</u>	<u>85,136</u>	<u>3</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	10,204	(10,000)	204	204	-
Total student transportation services	<u>10,204</u>	<u>(10,000)</u>	<u>204</u>	<u>204</u>	<u>-</u>
Unallocated employee benefits:					
Social Security contribution	38,521	-	38,521	33,947	4,574
Health benefits	1,135,542	-	1,135,542	949,518	186,024
Total unallocated employee benefits	<u>1,174,063</u>	<u>-</u>	<u>1,174,063</u>	<u>983,465</u>	<u>190,598</u>
Total undistributed expenditures	<u>2,052,231</u>	<u>(17,875)</u>	<u>2,034,356</u>	<u>1,778,131</u>	<u>256,225</u>
Total current	<u>5,639,179</u>	<u>8,841</u>	<u>5,648,020</u>	<u>4,884,648</u>	<u>763,372</u>
Capital outlay:					
Equipment:					
Grades 1 - 5	18,682	(8,841)	9,841	9,735	106
Total equipment	<u>18,682</u>	<u>(8,841)</u>	<u>9,841</u>	<u>9,735</u>	<u>106</u>
Total capital outlay	<u>18,682</u>	<u>(8,841)</u>	<u>9,841</u>	<u>9,735</u>	<u>106</u>
Total expenditures	<u>5,657,861</u>	<u>-</u>	<u>5,657,861</u>	<u>4,894,383</u>	<u>763,478</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budget	5,637,290	-	5,637,290	5,001,908	635,382
Total other financing sources	<u>5,637,290</u>	<u>-</u>	<u>5,637,290</u>	<u>5,001,908</u>	<u>635,382</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(20,571)	-	(20,571)	107,525	(128,096)
Fund balances, July 1	20,571	-	20,571	20,571	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 128,096</u>	<u>\$ (128,096)</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2021

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>P. S. 17 Joseph H. Brensinger</u>					
EXPENDITURES -					
Current:					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 502,595	\$ -	\$ 502,595	\$ 338,475	\$ 164,120
Grades 1-5	3,036,112	27,442	3,063,554	3,024,077	39,477
Grades 6-8	1,541,090	(95,501)	1,445,589	1,272,185	173,404
Total regular programs - instruction	<u>5,079,797</u>	<u>(68,059)</u>	<u>5,011,738</u>	<u>4,634,737</u>	<u>377,001</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	295,785	-	295,785	257,334	38,451
Other purchased services (400-500 series)	114,983	1,067	116,050	92,010	24,040
General supplies	183,399	(33,023)	150,376	85,497	64,879
Computers - instructional	116,194	78,893	195,087	120,616	74,471
Textbooks	6,000	(3,600)	2,400	-	2,400
Other objects	15,000	(12,767)	2,233	2,233	-
Miscellaneous expenditures	875	-	875	-	875
Total regular programs - undistributed instruction	<u>732,236</u>	<u>30,570</u>	<u>762,806</u>	<u>557,690</u>	<u>205,116</u>
Total regular programs	<u>5,812,033</u>	<u>(37,489)</u>	<u>5,774,544</u>	<u>5,192,427</u>	<u>582,117</u>
Special education:					
Learning/language disabilities:					
Salaries of teachers	209,410	-	209,410	201,910	7,500
Other salaries for instruction	89,879	49,730	139,609	139,608	1
Total learning/language disabilities	<u>299,289</u>	<u>49,730</u>	<u>349,019</u>	<u>341,518</u>	<u>7,501</u>
Resource room/resource center:					
Salaries of teachers	1,112,950	73,189	1,186,139	1,166,360	19,779
Total resource room/resource center	<u>1,112,950</u>	<u>73,189</u>	<u>1,186,139</u>	<u>1,166,360</u>	<u>19,779</u>
Total special education - instruction	<u>1,412,239</u>	<u>122,919</u>	<u>1,535,158</u>	<u>1,507,878</u>	<u>27,280</u>
Bilingual education:					
Salaries of teachers	1,051,720	(54,740)	996,980	992,785	4,195
Total bilingual education	<u>1,051,720</u>	<u>(54,740)</u>	<u>996,980</u>	<u>992,785</u>	<u>4,195</u>
Total - instruction	<u>8,275,992</u>	<u>30,690</u>	<u>8,306,682</u>	<u>7,693,090</u>	<u>613,592</u>
Attendance and social work services:					
Family/parent liaison salary	36,090	-	36,090	36,090	-
Total attendance and social work services	<u>36,090</u>	<u>-</u>	<u>36,090</u>	<u>36,090</u>	<u>-</u>
Health services:					
Salaries	103,280	180	103,460	103,460	-
Supplies and materials	8,000	-	8,000	4,800	3,200
Total health services	<u>111,280</u>	<u>180</u>	<u>111,460</u>	<u>108,260</u>	<u>3,200</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	32,840	-	32,840	18,685	14,155
Total educational media services/school library	<u>144,720</u>	<u>-</u>	<u>144,720</u>	<u>130,565</u>	<u>14,155</u>
Instruction staff training services:					
Other purchased professional services - educational	5,000	(1,256)	3,744	1,250	2,494
Total instruction staff training services	<u>5,000</u>	<u>(1,256)</u>	<u>3,744</u>	<u>1,250</u>	<u>2,494</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2021

	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	\$ 431,550	\$ -	\$ 431,550	\$ 419,100	\$ 12,450
Salaries of secretarial and clerical assistants	230,995	-	230,995	128,584	102,411
Other salaries	3,630	-	3,630	-	3,630
Other purchased services (400-500 series)	300	(180)	120	-	120
Supplies and materials	2,000	(1,097)	903	-	903
Other objects	3,000	-	3,000	1,722	1,278
Total support services - school administration	<u>671,475</u>	<u>(1,277)</u>	<u>670,198</u>	<u>549,406</u>	<u>120,792</u>
Security:					
Salaries	243,419	-	243,419	191,244	52,175
Total security	<u>243,419</u>	<u>-</u>	<u>243,419</u>	<u>191,244</u>	<u>52,175</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	11,000	(11,000)	-	-	-
Total student transportation services	<u>11,000</u>	<u>(11,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Unallocated employee benefits:					
Social Security contribution	128,251	(793)	127,458	92,124	35,334
TPAF contribution - ERIP	205,386	16,993	222,379	102,751	119,628
Health benefits	2,694,857	(16,200)	2,678,657	2,550,285	128,372
Total unallocated employee benefits	<u>3,028,494</u>	<u>-</u>	<u>3,028,494</u>	<u>2,745,160</u>	<u>283,334</u>
Total undistributed expenditures	<u>4,468,938</u>	<u>(13,353)</u>	<u>4,455,585</u>	<u>3,979,435</u>	<u>476,150</u>
Total current	<u>12,744,930</u>	<u>17,337</u>	<u>12,762,267</u>	<u>11,672,525</u>	<u>1,089,742</u>
Capital outlay:					
Equipment:					
Grades 1 - 5	34,650	(1,617)	33,033	28,183	4,850
Grades 6 - 8	39,600	(1,280)	38,320	13,980	24,340
Undistributed expenditures:					
Support services - instructional staff	13,980	(13,980)	-	-	-
School administration	11,770	(460)	11,310	11,310	-
Total equipment	<u>100,000</u>	<u>(17,337)</u>	<u>82,663</u>	<u>53,473</u>	<u>29,190</u>
Total capital outlay	<u>100,000</u>	<u>(17,337)</u>	<u>82,663</u>	<u>53,473</u>	<u>29,190</u>
Total expenditures	<u>12,844,930</u>	<u>-</u>	<u>12,844,930</u>	<u>11,725,998</u>	<u>1,118,932</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budget	12,666,630	-	12,666,630	11,751,805	914,825
Total other financing sources	<u>12,666,630</u>	<u>-</u>	<u>12,666,630</u>	<u>11,751,805</u>	<u>914,825</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(178,300)	-	(178,300)	25,807	(204,107)
Fund balances, July 1	178,300	-	178,300	178,300	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 204,107</u>	<u>\$ (204,107)</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2021

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>P. S. 20 Dr. Maya Angelou School</u>					
EXPENDITURES -					
Current:					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 218,250	\$ 50,601	\$ 268,851	\$ 268,790	\$ 61
Grades 1-5	2,582,038	(84,693)	2,497,345	1,957,675	539,670
Total regular programs - instruction	<u>2,800,288</u>	<u>(34,092)</u>	<u>2,766,196</u>	<u>2,226,465</u>	<u>539,731</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	180,047	-	180,047	168,543	11,504
Other purchased services (400-500 series)	5,295	(97)	5,198	5,198	-
General supplies	121,074	(25,991)	95,083	87,218	7,865
Computers - instructional	96,021	83,337	179,358	88,346	91,012
Other objects	15,600	(13,637)	1,963	481	1,482
Miscellaneous expenditures	1,500	-	1,500	-	1,500
Total regular programs - undistributed instruction	<u>419,537</u>	<u>43,612</u>	<u>463,149</u>	<u>349,786</u>	<u>113,363</u>
Total regular programs	<u>3,219,825</u>	<u>9,520</u>	<u>3,229,345</u>	<u>2,576,251</u>	<u>653,094</u>
Special education:					
Learning/language disabilities:					
Salaries of teachers	-	165,649	165,649	165,420	229
Other salaries for instruction	126,857	(34,840)	92,017	90,700	1,317
Total learning/language disabilities	<u>126,857</u>	<u>130,809</u>	<u>257,666</u>	<u>256,120</u>	<u>1,546</u>
Resource room/resource center:					
Salaries of teachers	868,930	(130,809)	738,121	670,292	67,829
Total resource room/resource center	<u>868,930</u>	<u>(130,809)</u>	<u>738,121</u>	<u>670,292</u>	<u>67,829</u>
Total special education - instruction	<u>995,787</u>	<u>-</u>	<u>995,787</u>	<u>926,412</u>	<u>69,375</u>
Total - instruction	<u>4,215,612</u>	<u>9,520</u>	<u>4,225,132</u>	<u>3,502,663</u>	<u>722,469</u>
Attendance and social work services:					
Family/parent liaison salary	31,990	-	31,990	31,990	-
Total attendance and social work services	<u>31,990</u>	<u>-</u>	<u>31,990</u>	<u>31,990</u>	<u>-</u>
Health services:					
Salaries	105,280	-	105,280	42,112	63,168
Supplies and materials	1,500	-	1,500	1,500	-
Total health services	<u>106,780</u>	<u>-</u>	<u>106,780</u>	<u>43,612</u>	<u>63,168</u>
Other support services - students-regular:					
Salaries of other professional staff	116,630	-	116,630	112,530	4,100
Total other support services - students-regular	<u>116,630</u>	<u>-</u>	<u>116,630</u>	<u>112,530</u>	<u>4,100</u>
Educational media services/school library:					
Salaries	111,880	-	111,880	-	111,880
Other purchased services (400-500 series)	39,196	-	39,196	36,218	2,978
Supplies and materials	4,227	(2,250)	1,977	1,967	10
Total educational media services/school library	<u>155,303</u>	<u>(2,250)</u>	<u>153,053</u>	<u>38,185</u>	<u>114,868</u>
Support services - school administration:					
Salaries of principals/assistant principals	271,500	(1,800)	269,700	245,700	24,000
Salaries of secretarial and clerical assistants	108,200	1,800	110,000	104,750	5,250
Other salaries	-	2,250	2,250	1,680	570
Total support services - school administration	<u>379,700</u>	<u>2,250</u>	<u>381,950</u>	<u>352,130</u>	<u>29,820</u>
Security:					
Salaries	240,228	-	240,228	190,282	49,946
Total security	<u>240,228</u>	<u>-</u>	<u>240,228</u>	<u>190,282</u>	<u>49,946</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2021

	<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	\$ 8,500	\$ (8,500)	\$ -	\$ -	\$ -
Total student transportation services	<u>8,500</u>	<u>(8,500)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Unallocated employee benefits:					
Social Security contribution	76,987	(357)	76,630	56,747	19,883
TPAF contribution - ERIP	73,162	3,156	76,318	34,578	41,740
Health benefits	1,500,575	(2,800)	1,497,775	1,110,635	387,140
Total unallocated employee benefits	<u>1,650,724</u>	<u>(1)</u>	<u>1,650,723</u>	<u>1,201,960</u>	<u>448,763</u>
Total undistributed expenditures	<u>2,689,855</u>	<u>(8,501)</u>	<u>2,681,354</u>	<u>1,970,689</u>	<u>710,665</u>
Total current	<u>6,905,467</u>	<u>1,019</u>	<u>6,906,486</u>	<u>5,473,352</u>	<u>1,433,134</u>
Capital outlay:					
Equipment:					
Grades 1 - 5	16,000	(1,019)	14,981	14,981	-
Total equipment	<u>16,000</u>	<u>(1,019)</u>	<u>14,981</u>	<u>14,981</u>	<u>-</u>
Total capital outlay	<u>16,000</u>	<u>(1,019)</u>	<u>14,981</u>	<u>14,981</u>	<u>-</u>
Total expenditures	<u>6,921,467</u>	<u>-</u>	<u>6,921,467</u>	<u>5,488,333</u>	<u>1,433,134</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budget	6,806,302	-	6,806,302	5,527,241	1,279,061
Total other financing sources	<u>6,806,302</u>	<u>-</u>	<u>6,806,302</u>	<u>5,527,241</u>	<u>1,279,061</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(115,165)	-	(115,165)	38,908	(154,073)
Fund balances, July 1	115,165	-	115,165	115,165	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 154,073</u>	<u>\$ (154,073)</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2021

	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	\$ 368,505	\$ (94,796)	\$ 273,709	\$ 255,750	\$ 17,959
Grades 1-5	2,024,468	36,932	2,061,400	1,977,033	84,367
Total regular programs - instruction	<u>2,392,973</u>	<u>(57,864)</u>	<u>2,335,109</u>	<u>2,232,783</u>	<u>102,326</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	46,578	-	46,578	46,128	450
Purchased professional - educational services	40,000	-	40,000	40,000	-
Other purchased services (400-500 series)	15,775	(7,865)	7,910	7,910	-
General supplies	122,373	(19,633)	102,740	85,800	16,940
Computers - instructional	2,348	67,498	69,846	13,017	56,829
Other objects	32,461	(22,000)	10,461	697	9,764
Miscellaneous expenditures	1,500	-	1,500	-	1,500
Total regular programs - undistributed instruction	<u>261,035</u>	<u>18,000</u>	<u>279,035</u>	<u>193,552</u>	<u>85,483</u>
Total regular programs	<u>2,654,008</u>	<u>(39,864)</u>	<u>2,614,144</u>	<u>2,426,335</u>	<u>187,809</u>
Special education:					
Cognitive - mild:					
Salaries of teachers	105,280	-	105,280	105,280	-
Other salaries for instruction	45,340	46,128	91,468	91,468	-
General supplies	1,000	-	1,000	951	49
Total cognitive - mild	<u>151,620</u>	<u>46,128</u>	<u>197,748</u>	<u>197,699</u>	<u>49</u>
Learning/language disabilities:					
Salaries of teachers	189,110	(43,350)	145,760	145,760	-
Other salaries for instruction	87,229	-	87,229	87,229	-
General supplies	7,800	-	7,800	5,319	2,481
Total learning/language disabilities	<u>284,139</u>	<u>(43,350)</u>	<u>240,789</u>	<u>238,308</u>	<u>2,481</u>
Resource room/resource center:					
Salaries of teachers	734,625	120,179	854,804	841,881	12,923
Other salaries for instruction	-	113,660	113,660	97,199	16,461
Total resource room/resource center	<u>734,625</u>	<u>233,839</u>	<u>968,464</u>	<u>939,080</u>	<u>29,384</u>
Autism:					
Salaries of teachers	600,470	(72,068)	528,402	528,401	1
Other salaries for instruction	296,276	(106,685)	189,591	177,176	12,415
General supplies	4,877	-	4,877	2,650	2,227
Total autism	<u>901,623</u>	<u>(178,753)</u>	<u>722,870</u>	<u>708,227</u>	<u>14,643</u>
Total special education - instruction	<u>2,072,007</u>	<u>57,864</u>	<u>2,129,871</u>	<u>2,083,314</u>	<u>46,557</u>
Total - instruction	<u>4,726,015</u>	<u>18,000</u>	<u>4,744,015</u>	<u>4,509,649</u>	<u>234,366</u>
Attendance and social work services:					
Family/parent liaison salary	41,730	-	41,730	41,730	-
Total attendance and social work services	<u>41,730</u>	<u>-</u>	<u>41,730</u>	<u>41,730</u>	<u>-</u>
Health services:					
Salaries	108,680	-	108,680	108,680	-
Supplies and materials	3,000	-	3,000	2,953	47
Total health services	<u>111,680</u>	<u>-</u>	<u>111,680</u>	<u>111,633</u>	<u>47</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	108,580	-	108,580	108,580	-
Total educational media services/school library	<u>108,580</u>	<u>-</u>	<u>108,580</u>	<u>108,580</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, 2021

	<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>					
Support services - school administration:					
Salaries of principals/assistant principals	\$ 273,100	\$ -	\$ 273,100	\$ 238,411	\$ 34,689
Salaries of secretarial and clerical assistants	139,375	-	139,375	103,405	35,970
Other purchased services (400-500 series)	20,876	-	20,876	8,858	12,018
Total support services - school administration	<u>433,351</u>	<u>-</u>	<u>433,351</u>	<u>350,674</u>	<u>82,677</u>
Security:					
Salaries	169,788	-	169,788	167,835	1,953
Total security	<u>169,788</u>	<u>-</u>	<u>169,788</u>	<u>167,835</u>	<u>1,953</u>
Student transportation services:					
Contracted services -					
(other than between home and school) - vendors	18,000	(18,000)	-	-	-
Total student transportation services	<u>18,000</u>	<u>(18,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Unallocated employee benefits:					
Social Security contribution	93,703	10,375	104,078	86,509	17,569
TPAF contribution - ERIP	107,060	6,460	113,520	51,091	62,429
Health benefits	1,814,057	(16,835)	1,797,222	1,580,872	216,350
Total unallocated employee benefits	<u>2,014,820</u>	<u>-</u>	<u>2,014,820</u>	<u>1,718,472</u>	<u>296,348</u>
Total undistributed expenditures	<u>3,005,179</u>	<u>(18,000)</u>	<u>2,987,179</u>	<u>2,498,924</u>	<u>488,255</u>
Total current	<u>7,731,194</u>	<u>-</u>	<u>7,731,194</u>	<u>7,008,573</u>	<u>722,621</u>
Total expenditures	<u>7,731,194</u>	<u>-</u>	<u>7,731,194</u>	<u>7,008,573</u>	<u>722,621</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budget	7,653,172	-	7,653,172	7,087,893	565,279
Total other financing sources	<u>7,653,172</u>	<u>-</u>	<u>7,653,172</u>	<u>7,087,893</u>	<u>565,279</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(78,022)	-	(78,022)	79,320	(157,342)
Fund balances, July 1	78,022	-	78,022	78,022	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 157,342</u>	<u>\$ (157,342)</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2021

	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	\$ 782,650	\$ (106,980)	\$ 675,670	\$ 417,970	\$ 257,700
Grades 1-5	3,583,960	107,880	3,691,840	3,501,620	190,220
Grades 6-8	1,525,375	-	1,525,375	1,206,868	318,507
Total regular programs - instruction	<u>5,891,985</u>	<u>900</u>	<u>5,892,885</u>	<u>5,126,458</u>	<u>766,427</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	216,187	-	216,187	167,838	48,349
Other purchased services (400-500 series)	23,467	-	23,467	9,296	14,171
General supplies	219,791	30,000	249,791	186,247	63,544
Computers - instructional	20,000	29,000	49,000	21,391	27,609
Other objects	54,553	(17,000)	37,553	5,078	32,475
Miscellaneous expenditures	1,750	-	1,750	-	1,750
Total regular programs - undistributed instruction	<u>535,748</u>	<u>42,000</u>	<u>577,748</u>	<u>389,850</u>	<u>187,898</u>
Total regular programs	<u>6,427,733</u>	<u>42,900</u>	<u>6,470,633</u>	<u>5,516,308</u>	<u>954,325</u>
Special education:					
Learning/language disabilities:					
Salaries of teachers	346,225	-	346,225	346,225	-
Other salaries for instruction	227,613	-	227,613	180,793	46,820
Total learning/language disabilities	<u>573,838</u>	<u>-</u>	<u>573,838</u>	<u>527,018</u>	<u>46,820</u>
Resource room/resource center:					
Salaries of teachers	922,885	113,500	1,036,385	1,036,325	60
Other salaries for instruction	82,520	-	82,520	82,520	-
Total resource room/resource center	<u>1,005,405</u>	<u>113,500</u>	<u>1,118,905</u>	<u>1,118,845</u>	<u>60</u>
Total special education - instruction	<u>1,579,243</u>	<u>113,500</u>	<u>1,692,743</u>	<u>1,645,863</u>	<u>46,880</u>
Bilingual education:					
Salaries of teachers	1,714,755	(113,500)	1,601,255	1,384,704	216,551
Other salaries for instruction	169,216	-	169,216	169,216	-
General supplies	7,000	-	7,000	1,542	5,458
Total bilingual education	<u>1,890,971</u>	<u>(113,500)</u>	<u>1,777,471</u>	<u>1,555,462</u>	<u>222,009</u>
Total - instruction	<u>9,897,947</u>	<u>42,900</u>	<u>9,940,847</u>	<u>8,717,633</u>	<u>1,223,214</u>
Attendance and social work services:					
Family/parent liaison salary	73,120	-	73,120	73,120	-
Total attendance and social work services	<u>73,120</u>	<u>-</u>	<u>73,120</u>	<u>73,120</u>	<u>-</u>
Health services:					
Salaries	211,860	380	212,240	212,220	20
Supplies and materials	-	5,000	5,000	1,797	3,203
Total health services	<u>211,860</u>	<u>5,380</u>	<u>217,240</u>	<u>214,017</u>	<u>3,223</u>
Other support services - students-regular:					
Salaries of other professional staff	203,910	360	204,270	204,270	-
Total other support services - students-regular	<u>203,910</u>	<u>360</u>	<u>204,270</u>	<u>204,270</u>	<u>-</u>
Educational media services/school library:					
Salaries	76,330	-	76,330	76,330	-
Other salaries for instruction	-	46,128	46,128	46,128	-
Computers	15,000	-	15,000	14,055	945
Total educational media services/school library	<u>91,330</u>	<u>46,128</u>	<u>137,458</u>	<u>136,513</u>	<u>945</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2021

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>P. S. 23 Mahatma K. Gandhi</u>					
Support services - school administration:					
Salaries of principals/assistant principals	\$ 563,900	\$ (47,768)	\$ 516,132	\$ 149,567	\$ 366,565
Salaries of secretarial and clerical assistants	175,885	-	175,885	172,456	3,429
Other purchased services (400-500 series)	55,142	-	55,142	19,577	35,565
Supplies and materials	10,000	-	10,000	2,138	7,862
Total support services - school administration	<u>804,927</u>	<u>(47,768)</u>	<u>757,159</u>	<u>343,738</u>	<u>413,421</u>
Security:					
Salaries	344,511	-	344,511	217,884	126,627
Total security	<u>344,511</u>	<u>-</u>	<u>344,511</u>	<u>217,884</u>	<u>126,627</u>
Student transportation services:					
Contracted services -					
(other than between home and school) - vendors	17,000	(17,000)	-	-	-
Total student transportation services	<u>17,000</u>	<u>(17,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Unallocated employee benefits:					
Social Security contribution	151,538	(401)	151,137	123,540	27,597
TPAF contribution - ERIP	173,584	2,701	176,285	84,110	92,175
Health benefits	3,457,934	(2,300)	3,455,634	2,754,953	700,681
Total unallocated employee benefits	<u>3,783,056</u>	<u>-</u>	<u>3,783,056</u>	<u>2,962,603</u>	<u>820,453</u>
Total undistributed expenditures	<u>5,529,714</u>	<u>(12,900)</u>	<u>5,516,814</u>	<u>4,152,145</u>	<u>1,364,669</u>
Total current	<u>15,427,661</u>	<u>30,000</u>	<u>15,457,661</u>	<u>12,869,778</u>	<u>2,587,883</u>
Capital outlay:					
Equipment:					
Undistributed expenditures:					
School administration	30,000	(30,000)	-	-	-
Total equipment	<u>30,000</u>	<u>(30,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total capital outlay	<u>30,000</u>	<u>(30,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>15,457,661</u>	<u>-</u>	<u>15,457,661</u>	<u>12,869,778</u>	<u>2,587,883</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budget	15,314,676	-	15,314,676	12,901,565	2,413,111
Total other financing sources	<u>15,314,676</u>	<u>-</u>	<u>15,314,676</u>	<u>12,901,565</u>	<u>2,413,111</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(142,985)	-	(142,985)	31,787	(174,772)
Fund balances, July 1	142,985	-	142,985	142,985	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 174,772</u>	<u>\$ (174,772)</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2021

	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	\$ 200,810	\$ 64,100	\$ 264,910	\$ 264,910	\$ -
Grades 1-5	1,904,838	(64,100)	1,840,738	1,736,162	104,576
Grades 6-8	1,242,215	1,350	1,243,565	1,056,483	187,082
Total regular programs - instruction	<u>3,347,863</u>	<u>1,350</u>	<u>3,349,213</u>	<u>3,057,555</u>	<u>291,658</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	42,380	-	42,380	42,380	-
Other purchased services (400-500 series)	46,112	(4,500)	41,612	38,490	3,122
General supplies	155,029	(41,542)	113,487	80,175	33,312
Computers - instructional	75,411	72,185	147,596	75,145	72,451
Textbooks	5,000	(5,000)	-	-	-
Other objects	8,500	(2,757)	5,743	2,858	2,885
Miscellaneous expenditures	1,500	-	1,500	-	1,500
Total regular programs - undistributed instruction	<u>333,932</u>	<u>18,386</u>	<u>352,318</u>	<u>239,048</u>	<u>113,270</u>
Total regular programs	<u>3,681,795</u>	<u>19,736</u>	<u>3,701,531</u>	<u>3,296,603</u>	<u>404,928</u>
Special education:					
Learning/language disabilities:					
Salaries of teachers	59,435	86,730	146,165	139,429	6,736
Other salaries for instruction	90,629	-	90,629	90,629	-
Total learning/language disabilities	<u>150,064</u>	<u>86,730</u>	<u>236,794</u>	<u>230,058</u>	<u>6,736</u>
Behavioral disabilities:					
Other salaries for instruction	34,840	(120)	34,720	-	34,720
Total behavioral disabilities	<u>34,840</u>	<u>(120)</u>	<u>34,720</u>	<u>-</u>	<u>34,720</u>
Multiple disabilities:					
General supplies	2,000	-	2,000	2,000	-
Total multiple disabilities	<u>2,000</u>	<u>-</u>	<u>2,000</u>	<u>2,000</u>	<u>-</u>
Resource room/resource center:					
Salaries of teachers	1,065,950	(86,610)	979,340	869,085	110,255
Other salaries for instruction	46,740	-	46,740	46,740	-
General supplies	2,000	-	2,000	1,997	3
Total resource room/resource center	<u>1,114,690</u>	<u>(86,610)</u>	<u>1,028,080</u>	<u>917,822</u>	<u>110,258</u>
Total special education - instruction	<u>1,301,594</u>	<u>-</u>	<u>1,301,594</u>	<u>1,149,880</u>	<u>151,714</u>
Bilingual education:					
Salaries of teachers	321,440	-	321,440	321,440	-
General supplies	2,000	-	2,000	435	1,565
Total bilingual education	<u>323,440</u>	<u>-</u>	<u>323,440</u>	<u>321,875</u>	<u>1,565</u>
Total - instruction	<u>5,306,829</u>	<u>19,736</u>	<u>5,326,565</u>	<u>4,768,358</u>	<u>558,207</u>
Attendance and social work services:					
Family/parent liaison salary	42,380	-	42,380	42,380	-
Total attendance and social work services	<u>42,380</u>	<u>-</u>	<u>42,380</u>	<u>42,380</u>	<u>-</u>
Health services:					
Salaries	105,280	360	105,640	94,752	10,888
Supplies and materials	4,598	-	4,598	4,494	104
Total health services	<u>109,878</u>	<u>360</u>	<u>110,238</u>	<u>99,246</u>	<u>10,992</u>
Other support services - students-regular:					
Salaries of other professional staff	103,780	(43,212)	60,568	59,790	778
Supplies and materials	998	-	998	907	91
Total other support services - students-regular	<u>104,778</u>	<u>(43,212)</u>	<u>61,566</u>	<u>60,697</u>	<u>869</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2021

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>P. S. 24 Chaplin Charles Watters</u>					
Educational media services/school library:					
Salaries	\$ 108,580	\$ 3,000	\$ 111,580	\$ 111,580	\$ -
Supplies and materials	7,880	-	7,880	3,524	4,356
Total educational media services/school library	<u>116,460</u>	<u>3,000</u>	<u>119,460</u>	<u>115,104</u>	<u>4,356</u>
Support services - school administration:					
Salaries of principals/assistant principals	265,900	54,142	320,042	320,040	2
Salaries of secretarial and clerical assistants	169,150	43,325	212,475	212,471	4
Other salaries	3,150	-	3,150	-	3,150
Other purchased services (400-500 series)	21,164	-	21,164	14,443	6,721
Supplies and materials	46,936	(4,596)	42,340	14,194	28,146
Other objects	500	-	500	400	100
Total support services - school administration	<u>506,800</u>	<u>92,871</u>	<u>599,671</u>	<u>561,548</u>	<u>38,123</u>
Security:					
Salaries	200,672	-	200,672	183,233	17,439
Total security	<u>200,672</u>	<u>-</u>	<u>200,672</u>	<u>183,233</u>	<u>17,439</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	15,500	(15,500)	-	-	-
Total student transportation services	<u>15,500</u>	<u>(15,500)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Unallocated employee benefits:					
Social Security contribution	77,915	4,566	82,481	66,677	15,804
TPAF contribution - ERIP	106,883	11,000	117,883	52,290	65,593
Health benefits	1,965,212	(72,821)	1,892,391	1,630,724	261,667
Total unallocated employee benefits	<u>2,150,010</u>	<u>(57,255)</u>	<u>2,092,755</u>	<u>1,749,691</u>	<u>343,064</u>
Total undistributed expenditures	<u>3,246,478</u>	<u>(19,736)</u>	<u>3,226,742</u>	<u>2,811,899</u>	<u>414,843</u>
Total current	<u>8,553,307</u>	<u>-</u>	<u>8,553,307</u>	<u>7,580,257</u>	<u>973,050</u>
Total expenditures	<u>8,553,307</u>	<u>-</u>	<u>8,553,307</u>	<u>7,580,257</u>	<u>973,050</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budget	8,457,716	-	8,457,716	7,709,228	748,488
Total other financing sources	<u>8,457,716</u>	<u>-</u>	<u>8,457,716</u>	<u>7,709,228</u>	<u>748,488</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(95,591)	-	(95,591)	128,971	(224,562)
Fund balances, July 1	95,591	-	95,591	95,591	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 224,562</u>	<u>\$ (224,562)</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2021

	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	\$ 424,420	\$ 108,580	\$ 533,000	\$ 533,000	\$ -
Grades 1-5	2,702,451	(104,260)	2,598,191	2,253,855	344,336
Total regular programs - instruction	<u>3,126,871</u>	<u>4,320</u>	<u>3,131,191</u>	<u>2,786,855</u>	<u>344,336</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	43,889	46,128	90,017	90,017	-
Other purchased services (400-500 series)	19,420	30,250	49,670	28,065	21,605
General supplies	151,452	(34,570)	116,882	22,333	94,549
Computers - instructional	25,000	16,500	41,500	41,330	170
Other objects	7,500	(7,500)	-	-	-
Miscellaneous expenditures	1,500	-	1,500	-	1,500
Total regular programs - undistributed instruction	<u>248,761</u>	<u>50,808</u>	<u>299,569</u>	<u>181,745</u>	<u>117,824</u>
Total regular programs	<u>3,375,632</u>	<u>55,128</u>	<u>3,430,760</u>	<u>2,968,600</u>	<u>462,160</u>
Special education:					
Learning/language disabilities:					
Salaries of teachers	156,965	(46,128)	110,837	59,435	51,402
Other salaries for instruction	76,633	-	76,633	-	76,633
Total learning/language disabilities	<u>233,598</u>	<u>(46,128)</u>	<u>187,470</u>	<u>59,435</u>	<u>128,035</u>
Behavioral disabilities:					
Salaries of teachers	107,580	-	107,580	107,580	-
Other salaries for instruction	45,340	-	45,340	45,340	-
Total behavioral disabilities	<u>152,920</u>	<u>-</u>	<u>152,920</u>	<u>152,920</u>	<u>-</u>
Resource room/resource center:					
Salaries of teachers	686,920	(1,650)	685,270	575,440	109,830
Total resource room/resource center	<u>686,920</u>	<u>(1,650)</u>	<u>685,270</u>	<u>575,440</u>	<u>109,830</u>
Autism:					
Salaries of teachers	114,475	1,650	116,125	116,125	-
Other salaries for instruction	44,740	-	44,740	44,740	-
Total autism	<u>159,215</u>	<u>1,650</u>	<u>160,865</u>	<u>160,865</u>	<u>-</u>
Total special education - instruction	<u>1,232,653</u>	<u>(46,128)</u>	<u>1,186,525</u>	<u>948,660</u>	<u>237,865</u>
Bilingual education:					
Salaries of teachers	272,445	-	272,445	264,945	7,500
Other salaries for instruction	41,730	-	41,730	41,730	-
Total bilingual education	<u>314,175</u>	<u>-</u>	<u>314,175</u>	<u>306,675</u>	<u>7,500</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	3,000	-	3,000	-	3,000
Total other instructional	<u>3,000</u>	<u>-</u>	<u>3,000</u>	<u>-</u>	<u>3,000</u>
Total - instruction	<u>4,925,460</u>	<u>9,000</u>	<u>4,934,460</u>	<u>4,223,935</u>	<u>710,525</u>
Attendance and social work services:					
Family/parent liaison salary	42,380	-	42,380	42,380	-
Total attendance and social work services	<u>42,380</u>	<u>-</u>	<u>42,380</u>	<u>42,380</u>	<u>-</u>
Health services:					
Salaries	80,530	135	80,665	80,665	-
Supplies and materials	500	(135)	365	-	365
Total health services	<u>81,030</u>	<u>-</u>	<u>81,030</u>	<u>80,665</u>	<u>365</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2021

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<u>P. S. 25 Nicolaus Copernicus</u>					
Other support services - students-regular:					
Salaries of other professional staff	\$ 111,530	\$ -	\$ 111,530	\$ 103,780	\$ 7,750
Supplies and materials	999	-	999	481	518
Total other support services - students-regular	<u>112,529</u>	<u>-</u>	<u>112,529</u>	<u>104,261</u>	<u>8,268</u>
Educational media services/school library:					
Salaries	60,140	-	60,140	53,224	6,916
Supplies and materials	1,140	-	1,140	-	1,140
Total educational media services/school library	<u>61,280</u>	<u>-</u>	<u>61,280</u>	<u>53,224</u>	<u>8,056</u>
Instruction staff training services:					
Supplies and materials	1,330	-	1,330	-	1,330
Total instruction staff training services	<u>1,330</u>	<u>-</u>	<u>1,330</u>	<u>-</u>	<u>1,330</u>
Support services - school administration:					
Salaries of principals/assistant principals	276,150	-	276,150	275,117	1,033
Salaries of secretarial and clerical assistants	130,980	-	130,980	130,850	130
Other salaries	1,200	1,000	2,200	2,100	100
Other purchased services (400-500 series)	32,599	(1,000)	31,599	13,842	17,757
Supplies and materials	4,953	-	4,953	1,454	3,499
Computers	6,982	-	6,982	1,982	5,000
Other objects	500	-	500	-	500
Total support services - school administration	<u>453,364</u>	<u>-</u>	<u>453,364</u>	<u>425,345</u>	<u>28,019</u>
Security:					
Salaries	170,902	-	170,902	107,330	63,572
Total security	<u>170,902</u>	<u>-</u>	<u>170,902</u>	<u>107,330</u>	<u>63,572</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	9,528	(9,000)	528	528	-
Total student transportation services	<u>9,528</u>	<u>(9,000)</u>	<u>528</u>	<u>528</u>	<u>-</u>
Unallocated employee benefits:					
Social Security contribution	71,687	(350)	71,337	55,863	15,474
TPAF contribution - ERIP	89,735	5,750	95,485	42,740	52,745
Health benefits	1,647,432	(5,400)	1,642,032	1,361,273	280,759
Total unallocated employee benefits	<u>1,808,854</u>	<u>-</u>	<u>1,808,854</u>	<u>1,459,876</u>	<u>348,978</u>
Total undistributed expenditures	<u>2,741,197</u>	<u>(9,000)</u>	<u>2,732,197</u>	<u>2,273,609</u>	<u>458,588</u>
Total current	<u>7,666,657</u>	<u>-</u>	<u>7,666,657</u>	<u>6,497,544</u>	<u>1,169,113</u>
Total expenditures	<u>7,666,657</u>	<u>-</u>	<u>7,666,657</u>	<u>6,497,544</u>	<u>1,169,113</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budget	7,603,184	-	7,603,184	6,502,716	1,100,468
Total other financing sources	<u>7,603,184</u>	<u>-</u>	<u>7,603,184</u>	<u>6,502,716</u>	<u>1,100,468</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(63,473)	-	(63,473)	5,172	(68,645)
Fund balances, July 1	63,473	-	63,473	63,473	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 68,645</u>	<u>\$ (68,645)</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2021

	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	\$ 278,390	\$ -	\$ 278,390	\$ 278,390	\$ -
Grades 1-5	1,579,687	7,510	1,587,197	1,299,768	287,429
Total regular programs - instruction	<u>1,858,077</u>	<u>7,510</u>	<u>1,865,587</u>	<u>1,578,158</u>	<u>287,429</u>
Regular programs - undistributed instruction:					
Other purchased services (400-500 series)	25,631	(74)	25,557	20,427	5,130
General supplies	45,960	(17,168)	28,792	28,146	646
Computers - instructional	22,401	25,388	47,789	20,251	27,538
Textbooks	5,000	(2,371)	2,629	2,434	195
Other objects	4,500	(4,030)	470	255	215
Miscellaneous expenditures	1,000	-	1,000	-	1,000
Total regular programs - undistributed instruction	<u>104,492</u>	<u>1,745</u>	<u>106,237</u>	<u>71,513</u>	<u>34,724</u>
Total regular programs	<u>1,962,569</u>	<u>9,255</u>	<u>1,971,824</u>	<u>1,649,671</u>	<u>322,153</u>
Special education:					
Cognitive - moderate:					
General supplies	2,400	(817)	1,583	1,583	-
Other objects	1,200	(1,200)	-	-	-
Total cognitive - moderate	<u>3,600</u>	<u>(2,017)</u>	<u>1,583</u>	<u>1,583</u>	<u>-</u>
Resource room/resource center:					
Salaries of teachers	778,515	41,390	819,905	806,610	13,295
Total resource room/resource center	<u>778,515</u>	<u>41,390</u>	<u>819,905</u>	<u>806,610</u>	<u>13,295</u>
Autism:					
Salaries of teachers	481,930	(49,084)	432,846	432,846	-
Other salaries for instruction	430,857	7,244	438,101	385,279	52,822
General supplies	3,600	(1,008)	2,592	2,507	85
Computers	6,000	-	6,000	6,000	-
Total autism	<u>922,387</u>	<u>(42,848)</u>	<u>879,539</u>	<u>826,632</u>	<u>52,907</u>
Total special education - instruction	<u>1,704,502</u>	<u>(3,475)</u>	<u>1,701,027</u>	<u>1,634,825</u>	<u>66,202</u>
Bilingual education:					
Salaries of teachers	219,460	-	219,460	219,460	-
General supplies	800	(320)	480	480	-
Total bilingual education	<u>220,260</u>	<u>(320)</u>	<u>219,940</u>	<u>219,940</u>	<u>-</u>
Total - instruction	<u>3,887,331</u>	<u>5,460</u>	<u>3,892,791</u>	<u>3,504,436</u>	<u>388,355</u>
Attendance and social work services:					
Family/parent liaison salary	-	13,117	13,117	9,994	3,123
Supplies and materials	1,500	(471)	1,029	1,029	-
Total attendance and social work services	<u>1,500</u>	<u>12,646</u>	<u>14,146</u>	<u>11,023</u>	<u>3,123</u>
Health services:					
Salaries	103,280	-	103,280	103,280	-
Supplies and materials	1,300	-	1,300	767	533
Total health services	<u>104,580</u>	<u>-</u>	<u>104,580</u>	<u>104,047</u>	<u>533</u>
Other support services - students-regular:					
Salaries of other professional staff	109,330	(13,117)	96,213	10,933	85,280
Total other support services - students-regular	<u>109,330</u>	<u>(13,117)</u>	<u>96,213</u>	<u>10,933</u>	<u>85,280</u>
Educational media services/school library:					
Salaries	117,280	-	117,280	117,280	-
Supplies and materials	20,000	-	20,000	13,992	6,008
Total educational media services/school library	<u>137,280</u>	<u>-</u>	<u>137,280</u>	<u>131,272</u>	<u>6,008</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2021

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>P.S. 26 Patricia Noonan</u>					
Support services - school administration:					
Salaries of principals/assistant principals	\$ 157,100	\$ -	\$ 157,100	\$ 91,642	\$ 65,458
Salaries of secretarial and clerical assistants	138,345	(1,080)	137,265	66,457	70,808
Other salaries	2,250	-	2,250	2,025	225
Supplies and materials	5,392	-	5,392	5,361	31
Computers	1,000	-	1,000	-	1,000
Total support services - school administration	<u>304,087</u>	<u>(1,080)</u>	<u>303,007</u>	<u>165,485</u>	<u>137,522</u>
Security:					
Salaries	115,428	-	115,428	111,492	3,936
Total security	<u>115,428</u>	<u>-</u>	<u>115,428</u>	<u>111,492</u>	<u>3,936</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	4,000	(3,910)	90	-	90
Total student transportation services	<u>4,000</u>	<u>(3,910)</u>	<u>90</u>	<u>-</u>	<u>90</u>
Unallocated employee benefits:					
Social Security contribution	66,451	(162)	66,289	54,547	11,742
TPAF contribution - ERIP	45,998	663	46,661	22,266	24,395
Health benefits	1,526,630	(500)	1,526,130	1,287,048	239,082
Total unallocated employee benefits	<u>1,639,079</u>	<u>1</u>	<u>1,639,080</u>	<u>1,363,861</u>	<u>275,219</u>
Total undistributed expenditures	<u>2,415,284</u>	<u>(5,460)</u>	<u>2,409,824</u>	<u>1,898,113</u>	<u>511,711</u>
Total current	<u>6,302,615</u>	<u>-</u>	<u>6,302,615</u>	<u>5,402,549</u>	<u>900,066</u>
Total expenditures	<u>6,302,615</u>	<u>-</u>	<u>6,302,615</u>	<u>5,402,549</u>	<u>900,066</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budget	6,264,551	-	6,264,551	5,427,472	837,079
Total other financing sources	<u>6,264,551</u>	<u>-</u>	<u>6,264,551</u>	<u>5,427,472</u>	<u>837,079</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(38,064)	-	(38,064)	24,923	(62,987)
Fund balances, July 1	38,064	-	38,064	38,064	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 62,987</u>	<u>\$ (62,987)</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2021

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>P. S. 27 Alfred Zampella</u>					
EXPENDITURES -					
Current:					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 371,720	\$ 46,350	\$ 418,070	\$ 411,827	\$ 6,243
Grades 1-5	3,176,822	(37,300)	3,139,522	2,847,939	291,583
Grades 6-8	1,224,200	108,580	1,332,780	1,250,850	81,930
Total regular programs - instruction	<u>4,772,742</u>	<u>117,630</u>	<u>4,890,372</u>	<u>4,510,616</u>	<u>379,756</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	185,361	(50,000)	135,361	96,256	39,105
Other purchased services (400-500 series)	24,696	-	24,696	20,768	3,928
General supplies	145,490	(40,830)	104,660	92,157	12,503
Computers - instructional	43,200	77,581	120,781	118,483	2,298
Other objects	19,740	(17,600)	2,140	2,140	-
Miscellaneous expenditures	1,750	-	1,750	-	1,750
Total regular programs - undistributed instruction	<u>420,237</u>	<u>(30,849)</u>	<u>389,388</u>	<u>329,804</u>	<u>59,584</u>
Total regular programs	<u>5,192,979</u>	<u>86,781</u>	<u>5,279,760</u>	<u>4,840,420</u>	<u>439,340</u>
Special education:					
Learning/language disabilities:					
Salaries of teachers	-	91,330	91,330	91,330	-
Other salaries for instruction	-	43,115	43,115	43,115	-
Total learning/language disabilities	<u>-</u>	<u>134,445</u>	<u>134,445</u>	<u>134,445</u>	<u>-</u>
Auditory impairments:					
Salaries of teachers	177,310	-	177,310	177,310	-
Total Auditory Impairments	<u>177,310</u>	<u>-</u>	<u>177,310</u>	<u>177,310</u>	<u>-</u>
Resource room/resource center:					
Salaries of teachers	1,256,020	(194,610)	1,061,410	1,019,160	42,250
Other salaries for instruction	80,830	-	80,830	-	80,830
Total resource room/resource center	<u>1,336,850</u>	<u>(194,610)</u>	<u>1,142,240</u>	<u>1,019,160</u>	<u>123,080</u>
Autism:					
Other salaries for instruction	-	1,585	1,585	1,582	3
Total autism	<u>-</u>	<u>1,585</u>	<u>1,585</u>	<u>1,582</u>	<u>3</u>
Total special education - instruction	<u>1,514,160</u>	<u>(58,580)</u>	<u>1,455,580</u>	<u>1,332,497</u>	<u>123,083</u>
Bilingual education:					
Salaries of teachers	344,430	-	344,430	285,290	59,140
Total bilingual education	<u>344,430</u>	<u>-</u>	<u>344,430</u>	<u>285,290</u>	<u>59,140</u>
Total - instruction	<u>7,051,569</u>	<u>28,201</u>	<u>7,079,770</u>	<u>6,458,207</u>	<u>621,563</u>
Attendance and social work services:					
Family/parent liaison salary	33,570	-	33,570	33,570	-
Total attendance and social work services	<u>33,570</u>	<u>-</u>	<u>33,570</u>	<u>33,570</u>	<u>-</u>
Health services:					
Salaries	104,280	210	104,490	104,490	-
Supplies and materials	2,400	-	2,400	2,278	122
Total health services	<u>106,680</u>	<u>210</u>	<u>106,890</u>	<u>106,768</u>	<u>122</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	108,580	-	108,580	108,580	-
Supplies and materials	4,800	(4,800)	-	-	-
Total educational media services/school library	<u>113,380</u>	<u>(4,800)</u>	<u>108,580</u>	<u>108,580</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, 2021

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<u>P. S. 27 Alfred Zampella</u>					
Support services - school administration:					
Salaries of principals/assistant principals	\$ 365,600	\$ (1,606)	\$ 363,994	\$ 202,142	\$ 161,852
Salaries of secretarial and clerical assistants	202,790	(210)	202,580	197,719	4,861
Other salaries	-	1,980	1,980	1,902	78
Other purchased services (400-500 series)	29,284	(1,980)	27,304	13,703	13,601
Supplies and materials	24,000	-	24,000	21,005	2,995
Total support services - school administration	<u>621,674</u>	<u>(1,816)</u>	<u>619,858</u>	<u>436,471</u>	<u>183,387</u>
Security:					
Salaries	156,660	14,297	170,957	170,473	484
Total security	<u>156,660</u>	<u>14,297</u>	<u>170,957</u>	<u>170,473</u>	<u>484</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	23,400	(23,400)	-	-	-
Total student transportation services	<u>23,400</u>	<u>(23,400)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Unallocated employee benefits:					
Social Security contribution	112,606	(756)	111,850	74,891	36,959
TPAF contribution - ERIP	201,498	15,255	216,753	99,946	116,807
Health benefits	2,073,085	(27,191)	2,045,894	1,626,954	418,940
Total unallocated employee benefits	<u>2,387,189</u>	<u>(12,692)</u>	<u>2,374,497</u>	<u>1,801,791</u>	<u>572,706</u>
Total undistributed expenditures	<u>3,660,013</u>	<u>(28,201)</u>	<u>3,631,812</u>	<u>2,875,113</u>	<u>756,699</u>
Total current	<u>10,711,582</u>	<u>-</u>	<u>10,711,582</u>	<u>9,333,320</u>	<u>1,378,262</u>
Capital outlay:					
Equipment:					
Grades 1 - 5	60,000	-	60,000	55,719	4,281
Total equipment	<u>60,000</u>	<u>-</u>	<u>60,000</u>	<u>55,719</u>	<u>4,281</u>
Total capital outlay	<u>60,000</u>	<u>-</u>	<u>60,000</u>	<u>55,719</u>	<u>4,281</u>
Total expenditures	<u>10,771,582</u>	<u>-</u>	<u>10,771,582</u>	<u>9,389,039</u>	<u>1,382,543</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budget	10,634,242	-	10,634,242	9,401,905	1,232,337
Total other financing sources	<u>10,634,242</u>	<u>-</u>	<u>10,634,242</u>	<u>9,401,905</u>	<u>1,232,337</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(137,340)	-	(137,340)	12,866	(150,206)
Fund balances, July 1	137,340	-	137,340	137,340	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 150,206</u>	<u>\$ (150,206)</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2021

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>P. S. 28 Christa Mc Auliffe</u>					
EXPENDITURES -					
Current:					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 338,620	\$ -	\$ 338,620	\$ 282,690	\$ 55,930
Grades 1-5	3,116,290	(6,875)	3,109,415	2,821,909	287,506
Grades 6-8	1,468,605	-	1,468,605	1,204,671	263,934
Total regular programs - instruction	<u>4,923,515</u>	<u>(6,875)</u>	<u>4,916,640</u>	<u>4,309,270</u>	<u>607,370</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	220,960	150	221,110	181,260	39,850
Other purchased services (400-500 series)	6,336	5,085	11,421	7,449	3,972
General supplies	367,480	(124,491)	242,989	212,271	30,718
Computers - instructional	34,165	144,000	178,165	177,498	667
Textbooks	14,000	-	14,000	-	14,000
Other objects	13,000	(11,744)	1,256	884	372
Miscellaneous expenditures	1,600	-	1,600	-	1,600
Total regular programs - undistributed instruction	<u>657,541</u>	<u>13,000</u>	<u>670,541</u>	<u>579,362</u>	<u>91,179</u>
Total regular programs	<u>5,581,056</u>	<u>6,125</u>	<u>5,587,181</u>	<u>4,888,632</u>	<u>698,549</u>
Special education:					
Learning/language disabilities:					
Salaries of teachers	331,870	60,000	391,870	390,200	1,670
Other salaries for instruction	183,872	-	183,872	183,872	-
General supplies	1,000	-	1,000	-	1,000
Computers	1,000	-	1,000	-	1,000
Total learning/language disabilities	<u>517,742</u>	<u>60,000</u>	<u>577,742</u>	<u>574,072</u>	<u>3,670</u>
Resource room/resource center:					
Salaries of teachers	1,700,720	(77,895)	1,622,825	1,239,687	383,138
Other salaries for instruction	-	17,895	17,895	13,895	4,000
General supplies	1,000	-	1,000	-	1,000
Total resource room/resource center	<u>1,701,720</u>	<u>(60,000)</u>	<u>1,641,720</u>	<u>1,253,582</u>	<u>388,138</u>
Total special education - instruction	<u>2,219,462</u>	<u>-</u>	<u>2,219,462</u>	<u>1,827,654</u>	<u>391,808</u>
Bilingual education:					
Salaries of teachers	278,895	-	278,895	278,895	-
Total bilingual education	<u>278,895</u>	<u>-</u>	<u>278,895</u>	<u>278,895</u>	<u>-</u>
Total - instruction	<u>8,079,413</u>	<u>6,125</u>	<u>8,085,538</u>	<u>6,995,181</u>	<u>1,090,357</u>
Attendance and social work services:					
Family/parent liaison salary	41,130	-	41,130	41,130	-
Supplies and materials	500	(420)	80	-	80
Total attendance and social work services	<u>41,630</u>	<u>(420)</u>	<u>41,210</u>	<u>41,130</u>	<u>80</u>
Health services:					
Salaries	111,880	210	112,090	112,090	-
Supplies and materials	2,500	(180)	2,320	-	2,320
Total health services	<u>114,380</u>	<u>30</u>	<u>114,410</u>	<u>112,090</u>	<u>2,320</u>
Other support services - students-regular:					
Salaries of other professional staff	225,160	390	225,550	168,850	56,700
Supplies and materials	500	-	500	-	500
Total other support services - students-regular	<u>225,660</u>	<u>390</u>	<u>226,050</u>	<u>168,850</u>	<u>57,200</u>
Educational media services/school library:					
Salaries	111,880	-	111,880	111,880	-
Supplies and materials	1,499	(562)	937	499	438
Total educational media services/school library	<u>113,379</u>	<u>(562)</u>	<u>112,817</u>	<u>112,379</u>	<u>438</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2021

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>P. S. 28 Christa Mc Auliffe</u>					
Support services - school administration:					
Salaries of principals/assistant principals	\$ 384,500	\$ -	\$ 384,500	\$ 272,939	\$ 111,561
Salaries of secretarial and clerical assistants	176,450	-	176,450	107,530	68,920
Other salaries	2,550	-	2,550	2,190	360
Other purchased services (400-500 series)	13,300	-	13,300	9,365	3,935
Supplies and materials	-	562	562	-	562
Total support services - school administration	<u>576,800</u>	<u>562</u>	<u>577,362</u>	<u>392,024</u>	<u>185,338</u>
Security:					
Salaries	196,568	-	196,568	64,863	131,705
Total security	<u>196,568</u>	<u>-</u>	<u>196,568</u>	<u>64,863</u>	<u>131,705</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	13,000	(13,000)	-	-	-
Total student transportation services	<u>13,000</u>	<u>(13,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Unallocated employee benefits:					
Social Security contribution	123,280	(1,046)	122,234	74,925	47,309
TPAF contribution - ERIP	193,017	3,646	196,663	92,132	104,531
Health benefits	2,644,458	(2,600)	2,641,858	1,977,854	664,004
Total unallocated employee benefits	<u>2,960,755</u>	<u>-</u>	<u>2,960,755</u>	<u>2,144,911</u>	<u>815,844</u>
Total undistributed expenditures	<u>4,242,172</u>	<u>(13,000)</u>	<u>4,229,172</u>	<u>3,036,247</u>	<u>1,192,925</u>
Total current	<u>12,321,585</u>	<u>(6,875)</u>	<u>12,314,710</u>	<u>10,031,428</u>	<u>2,283,282</u>
Capital outlay:					
Equipment:					
Grades 1 - 5	34,375	6,875	41,250	13,750	27,500
Total equipment	<u>34,375</u>	<u>6,875</u>	<u>41,250</u>	<u>13,750</u>	<u>27,500</u>
Total capital outlay	<u>34,375</u>	<u>6,875</u>	<u>41,250</u>	<u>13,750</u>	<u>27,500</u>
Total expenditures	<u>12,355,960</u>	<u>-</u>	<u>12,355,960</u>	<u>10,045,178</u>	<u>2,310,782</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budget	12,162,088	-	12,162,088	9,996,783	2,165,305
Total other financing sources	<u>12,162,088</u>	<u>-</u>	<u>12,162,088</u>	<u>9,996,783</u>	<u>2,165,305</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(193,872)	-	(193,872)	(48,395)	(145,477)
Fund balances, July 1	193,872	-	193,872	193,872	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 145,477</u>	<u>\$ (145,477)</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2021

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>P. S. 29 Gladys Nunnery</u>					
EXPENDITURES -					
Current:					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 168,015	\$ 59,435	\$ 227,450	\$ 227,450	\$ -
Grades 1-5	1,278,766	199,342	1,478,108	1,477,808	300
Total regular programs - instruction	<u>1,446,781</u>	<u>258,777</u>	<u>1,705,558</u>	<u>1,705,258</u>	<u>300</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	46,128	-	46,128	46,128	-
Purchased professional - technical services	24,900	(24,900)	-	-	-
Other purchased services (400-500 series)	20,154	-	20,154	9,061	11,093
General supplies	50,871	400	51,271	43,587	7,684
Computers - instructional	-	24,500	24,500	24,318	182
Textbooks	592	-	592	592	-
Other objects	8,750	(150)	8,600	569	8,031
Miscellaneous expenditures	678	750	1,428	-	1,428
Total regular programs - undistributed instruction	<u>152,073</u>	<u>600</u>	<u>152,673</u>	<u>124,255</u>	<u>28,418</u>
Total regular programs	<u>1,598,854</u>	<u>259,377</u>	<u>1,858,231</u>	<u>1,829,513</u>	<u>28,718</u>
Special education:					
Resource room/resource center:					
Salaries of teachers	778,745	(164,220)	614,525	614,525	-
Total resource room/resource center	<u>778,745</u>	<u>(164,220)</u>	<u>614,525</u>	<u>614,525</u>	<u>-</u>
Total special education - instruction	<u>778,745</u>	<u>(164,220)</u>	<u>614,525</u>	<u>614,525</u>	<u>-</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	14,400	-	14,400	-	14,400
Total other instructional	<u>14,400</u>	<u>-</u>	<u>14,400</u>	<u>-</u>	<u>14,400</u>
Total - instruction	<u>2,391,999</u>	<u>95,157</u>	<u>2,487,156</u>	<u>2,444,038</u>	<u>43,118</u>
Attendance and social work services:					
Family/parent liaison salary	18,940	-	18,940	18,940	-
Total attendance and social work services	<u>18,940</u>	<u>-</u>	<u>18,940</u>	<u>18,940</u>	<u>-</u>
Health services:					
Salaries	76,330	(75,176)	1,154	150	1,004
Supplies and materials	1,000	(800)	200	84	116
Total health services	<u>77,330</u>	<u>(75,976)</u>	<u>1,354</u>	<u>234</u>	<u>1,120</u>
Other support services - students-regular:					
Salaries of other professional staff	109,230	-	109,230	109,230	-
Total other support services - students-regular	<u>109,230</u>	<u>-</u>	<u>109,230</u>	<u>109,230</u>	<u>-</u>
Educational media services/school library:					
Salaries	113,580	-	113,580	113,580	-
Total educational media services/school library	<u>113,580</u>	<u>-</u>	<u>113,580</u>	<u>113,580</u>	<u>-</u>
Support services - school administration:					
Salaries of principals/assistant principals	144,900	6,350	151,250	151,250	-
Salaries of secretarial and clerical assistants	104,480	-	104,480	104,480	-
Other salaries	630	600	1,230	1,194	36
Total support services - school administration	<u>250,010</u>	<u>6,950</u>	<u>256,960</u>	<u>256,924</u>	<u>36</u>
Security:					
Salaries	72,934	69,026	141,960	128,805	13,155
Total security	<u>72,934</u>	<u>69,026</u>	<u>141,960</u>	<u>128,805</u>	<u>13,155</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2021

	<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	\$ 39,559	\$ 5,093	\$ 44,652	\$ 36,347	\$ 8,305
TPAF contribution - ERIP	63,761	5,292	69,053	34,031	35,022
Health benefits	860,709	(105,542)	755,167	706,565	48,602
Total unallocated employee benefits	<u>964,029</u>	<u>(95,157)</u>	<u>868,872</u>	<u>776,943</u>	<u>91,929</u>
Total undistributed expenditures	<u>1,606,053</u>	<u>(95,157)</u>	<u>1,510,896</u>	<u>1,404,656</u>	<u>106,240</u>
Total current	<u>3,998,052</u>	<u>-</u>	<u>3,998,052</u>	<u>3,848,694</u>	<u>149,358</u>
Total expenditures	<u>3,998,052</u>	<u>-</u>	<u>3,998,052</u>	<u>3,848,694</u>	<u>149,358</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budget	3,949,047	-	3,949,047	3,855,677	93,370
Total other financing sources	<u>3,949,047</u>	<u>-</u>	<u>3,949,047</u>	<u>3,855,677</u>	<u>93,370</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(49,005)	-	(49,005)	6,983	(55,988)
Fund balances, July 1	49,005	-	49,005	49,005	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 55,988</u>	<u>\$ (55,988)</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2021

	<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	\$ 213,960	\$ -	\$ 213,960	\$ 213,960	\$ -
Grades 1-5	2,678,476	(49,330)	2,629,146	2,428,835	200,311
Total regular programs - instruction	<u>2,892,436</u>	<u>(49,330)</u>	<u>2,843,106</u>	<u>2,642,795</u>	<u>200,311</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	90,680	-	90,680	31,738	58,942
Other purchased services (400-500 series)	59,374	21,104	80,478	62,121	18,357
General supplies	175,774	(127,166)	48,608	45,671	2,937
Computers - instructional	-	117,362	117,362	117,361	1
Textbooks	750	-	750	-	750
Other objects	9,932	(5,800)	4,132	497	3,635
Miscellaneous expenditures	1,500	-	1,500	-	1,500
Total regular programs - undistributed instruction	<u>338,010</u>	<u>5,500</u>	<u>343,510</u>	<u>257,388</u>	<u>86,122</u>
Total regular programs	<u>3,230,446</u>	<u>(43,830)</u>	<u>3,186,616</u>	<u>2,900,183</u>	<u>286,433</u>
Special education:					
Learning/language disabilities:					
Salaries of teachers	105,280	92,330	197,610	197,610	-
Other salaries for instruction	48,128	43,365	91,493	91,493	-
Total learning/language disabilities	<u>153,408</u>	<u>135,695</u>	<u>289,103</u>	<u>289,103</u>	<u>-</u>
Resource room/resource center:					
Salaries of teachers	1,126,915	(86,365)	1,040,550	994,005	46,545
Total resource room/resource center	<u>1,126,915</u>	<u>(86,365)</u>	<u>1,040,550</u>	<u>994,005</u>	<u>46,545</u>
Total special education - instruction	<u>1,280,323</u>	<u>49,330</u>	<u>1,329,653</u>	<u>1,283,108</u>	<u>46,545</u>
Bilingual education:					
Salaries of teachers	818,030	-	818,030	772,716	45,314
Total bilingual education	<u>818,030</u>	<u>-</u>	<u>818,030</u>	<u>772,716</u>	<u>45,314</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	1,440	-	1,440	-	1,440
Total other instructional	<u>1,440</u>	<u>-</u>	<u>1,440</u>	<u>-</u>	<u>1,440</u>
Total - instruction	<u>5,330,239</u>	<u>5,500</u>	<u>5,335,739</u>	<u>4,956,007</u>	<u>379,732</u>
Attendance and social work services:					
Family/parent liaison salary	41,730	-	41,730	41,730	-
Total attendance and social work services	<u>41,730</u>	<u>-</u>	<u>41,730</u>	<u>41,730</u>	<u>-</u>
Health services:					
Salaries	103,280	135	103,415	103,415	-
Total health services	<u>103,280</u>	<u>135</u>	<u>103,415</u>	<u>103,415</u>	<u>-</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	-
Total educational media services/school library	<u>105,280</u>	<u>-</u>	<u>105,280</u>	<u>105,280</u>	<u>-</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2021

	<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	\$ 256,700	\$ 97,851	\$ 354,551	\$ 344,044	\$ 10,507
Salaries of secretarial and clerical assistants	130,750	(12,000)	118,750	108,065	10,685
Other salaries	2,250	110	2,360	2,250	110
Other objects	395	(245)	150	150	-
Total support services - school administration	<u>390,095</u>	<u>85,716</u>	<u>475,811</u>	<u>454,509</u>	<u>21,302</u>
Security:					
Salaries	110,775	-	110,775	88,702	22,073
Total security	<u>110,775</u>	<u>-</u>	<u>110,775</u>	<u>88,702</u>	<u>22,073</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	5,500	(5,500)	-	-	-
Total student transportation services	<u>5,500</u>	<u>(5,500)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Unallocated employee benefits:					
Social Security contribution	63,253	-	63,253	45,785	17,468
TPAF contribution - ERIP	104,252	13,800	118,052	52,510	65,542
Health benefits	1,535,597	(99,651)	1,435,946	1,384,241	51,705
Total unallocated employee benefits	<u>1,703,102</u>	<u>(85,851)</u>	<u>1,617,251</u>	<u>1,482,536</u>	<u>134,715</u>
Total undistributed expenditures	<u>2,567,992</u>	<u>(5,500)</u>	<u>2,562,492</u>	<u>2,384,402</u>	<u>178,090</u>
Total current	<u>7,898,231</u>	<u>-</u>	<u>7,898,231</u>	<u>7,340,409</u>	<u>557,822</u>
Total expenditures	<u>7,898,231</u>	<u>-</u>	<u>7,898,231</u>	<u>7,340,409</u>	<u>557,822</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budget	7,817,801	-	7,817,801	7,356,556	461,245
Total other financing sources	<u>7,817,801</u>	<u>-</u>	<u>7,817,801</u>	<u>7,356,556</u>	<u>461,245</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(80,430)	-	(80,430)	16,147	(96,577)
Fund balances, July 1	80,430	-	80,430	80,430	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 96,577</u>	<u>\$ (96,577)</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2021

	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	\$ 278,100	\$ -	\$ 278,100	\$ 225,560	\$ 52,540
Grades 1-5	1,540,159	(122,300)	1,417,859	1,360,990	56,869
Total regular programs - instruction	<u>1,818,259</u>	<u>(122,300)</u>	<u>1,695,959</u>	<u>1,586,550</u>	<u>109,409</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	183,273	-	183,273	183,273	-
Other purchased services (400-500 series)	49,325	(20,800)	28,525	23,454	5,071
General supplies	72,833	(35,755)	37,078	31,781	5,297
Computers - instructional	19,614	65,555	85,169	50,603	34,566
Other objects	5,175	(4,500)	675	-	675
Miscellaneous expenditures	1,375	-	1,375	-	1,375
Total regular programs - undistributed instruction	<u>331,595</u>	<u>4,500</u>	<u>336,095</u>	<u>289,111</u>	<u>46,984</u>
Total regular programs	<u>2,149,854</u>	<u>(117,800)</u>	<u>2,032,054</u>	<u>1,875,661</u>	<u>156,393</u>
Special education:					
Resource room/resource center:					
Salaries of teachers	417,115	53,800	470,915	445,210	25,705
Total resource room/resource center	<u>417,115</u>	<u>53,800</u>	<u>470,915</u>	<u>445,210</u>	<u>25,705</u>
Total special education - instruction	<u>417,115</u>	<u>53,800</u>	<u>470,915</u>	<u>445,210</u>	<u>25,705</u>
Bilingual education:					
Salaries of teachers	288,040	68,500	356,540	356,188	352
General supplies	1,000	-	1,000	287	713
Total bilingual education	<u>289,040</u>	<u>68,500</u>	<u>357,540</u>	<u>356,475</u>	<u>1,065</u>
Total - instruction	<u>2,856,009</u>	<u>4,500</u>	<u>2,860,509</u>	<u>2,677,346</u>	<u>183,163</u>
Attendance and social work services:					
Family/parent liaison salary	-	13,117	13,117	9,994	3,123
Total attendance and social work services	<u>-</u>	<u>13,117</u>	<u>13,117</u>	<u>9,994</u>	<u>3,123</u>
Health services:					
Salaries	55,040	(6,900)	48,140	41,209	6,931
Supplies and materials	3,221	-	3,221	3,070	151
Total health services	<u>58,261</u>	<u>(6,900)</u>	<u>51,361</u>	<u>44,279</u>	<u>7,082</u>
Other support services - students-regular:					
Salaries of other professional staff	117,930	-	117,930	108,230	9,700
Supplies and materials	3,500	-	3,500	-	3,500
Total other support services - students-regular	<u>121,430</u>	<u>-</u>	<u>121,430</u>	<u>108,230</u>	<u>13,200</u>
Educational media services/school library:					
Salaries	99,830	-	99,830	99,830	-
Supplies and materials	8,000	(6,906)	1,094	324	770
Computers	-	6,906	6,906	6,859	47
Total educational media services/school library	<u>107,830</u>	<u>-</u>	<u>107,830</u>	<u>107,013</u>	<u>817</u>
Support services - school administration:					
Salaries of principals/assistant principals	156,800	(6,312)	150,488	128,845	21,643
Salaries of secretarial and clerical assistants	104,480	-	104,480	104,480	-
Other salaries	2,600	-	2,600	1,425	1,175
Other purchased services (400-500 series)	5,913	-	5,913	1,434	4,479
Supplies and materials	4,500	(4,017)	483	454	29
Computers	-	4,017	4,017	-	4,017
Total support services - school administration	<u>274,293</u>	<u>(6,312)</u>	<u>267,981</u>	<u>236,638</u>	<u>31,343</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2021

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>P. S. 33 Dr. Paul Rafalides</u>					
Security:					
Salaries	\$ 85,444	\$ 95	\$ 85,539	\$ 85,536	\$ 3
Total security	<u>85,444</u>	<u>95</u>	<u>85,539</u>	<u>85,536</u>	<u>3</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	4,500	(4,500)	-	-	-
Total student transportation services	<u>4,500</u>	<u>(4,500)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Unallocated employee benefits:					
Social Security contribution	47,810	1,569	49,379	40,397	8,982
TPAF contribution - ERIP	64,199	3,961	68,160	32,037	36,123
Health benefits	882,697	(5,530)	877,167	764,249	112,918
Total unallocated employee benefits	<u>994,706</u>	<u>-</u>	<u>994,706</u>	<u>836,683</u>	<u>158,023</u>
Total undistributed expenditures	<u>1,646,464</u>	<u>(4,500)</u>	<u>1,641,964</u>	<u>1,428,373</u>	<u>213,591</u>
Total current	<u>4,502,473</u>	<u>-</u>	<u>4,502,473</u>	<u>4,105,719</u>	<u>396,754</u>
Capital outlay:					
Equipment:					
Grades 1 - 5	10,050	-	10,050	2,109	7,941
Total equipment	<u>10,050</u>	<u>-</u>	<u>10,050</u>	<u>2,109</u>	<u>7,941</u>
Total capital outlay	<u>10,050</u>	<u>-</u>	<u>10,050</u>	<u>2,109</u>	<u>7,941</u>
Total expenditures	<u>4,512,523</u>	<u>-</u>	<u>4,512,523</u>	<u>4,107,828</u>	<u>404,695</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budget	4,460,179	-	4,460,179	4,143,039	317,140
Total other financing sources	<u>4,460,179</u>	<u>-</u>	<u>4,460,179</u>	<u>4,143,039</u>	<u>317,140</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(52,344)	-	(52,344)	35,211	(87,555)
Fund balances, July 1	52,344	-	52,344	52,344	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 87,555</u>	<u>\$ (87,555)</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2021

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<u>P. S. 34 Pres. Barack Obama School</u>					
EXPENDITURES -					
Current:					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 215,560	\$ (6,078)	\$ 209,482	\$ 184,910	\$ 24,572
Grades 1-5	1,582,822	90,877	1,673,699	1,673,219	480
Grades 6-8	552,565	(83,179)	469,386	392,051	77,335
Total regular programs - instruction	<u>2,350,947</u>	<u>1,620</u>	<u>2,352,567</u>	<u>2,250,180</u>	<u>102,387</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	-	240	240	-	240
Purchased professional - educational services	8,800	(1,682)	7,118	-	7,118
Other purchased services (400-500 series)	25,280	1,350	26,630	24,343	2,287
General supplies	50,451	8,649	59,100	56,323	2,777
Computers - instructional	24,000	1,122	25,122	25,110	12
Other objects	12,599	(5,264)	7,335	-	7,335
Miscellaneous expenditures	1,500	-	1,500	-	1,500
Total regular programs - undistributed instruction	<u>122,630</u>	<u>4,415</u>	<u>127,045</u>	<u>105,776</u>	<u>21,269</u>
Total regular programs	<u>2,473,577</u>	<u>6,035</u>	<u>2,479,612</u>	<u>2,355,956</u>	<u>123,656</u>
Special education:					
Learning/language disabilities:					
Salaries of teachers	-	193,367	193,367	193,259	108
Other salaries for instruction	-	45,990	45,990	45,990	-
General supplies	1,000	-	1,000	577	423
Total learning/language disabilities	<u>1,000</u>	<u>239,357</u>	<u>240,357</u>	<u>239,826</u>	<u>531</u>
Resource room/resource center:					
Salaries of teachers	707,685	(54,740)	652,945	641,857	11,088
Other salaries for instruction	-	76,020	76,020	75,826	194
Total resource room/resource center	<u>707,685</u>	<u>21,280</u>	<u>728,965</u>	<u>717,683</u>	<u>11,282</u>
Autism:					
Salaries of teachers	391,680	(155,020)	236,660	211,061	25,599
Other salaries for instruction	302,846	(105,617)	197,229	93,868	103,361
Total autism	<u>694,526</u>	<u>(260,637)</u>	<u>433,889</u>	<u>304,929</u>	<u>128,960</u>
Total special education - instruction	<u>1,403,211</u>	<u>-</u>	<u>1,403,211</u>	<u>1,262,438</u>	<u>140,773</u>
Total - instruction	<u>3,876,788</u>	<u>6,035</u>	<u>3,882,823</u>	<u>3,618,394</u>	<u>264,429</u>
Attendance and social work services:					
Family/parent liaison salary	41,130	-	41,130	41,130	-
Total attendance and social work services	<u>41,130</u>	<u>-</u>	<u>41,130</u>	<u>41,130</u>	<u>-</u>
Health services:					
Salaries	106,580	29,010	135,590	135,590	-
Total health services	<u>106,580</u>	<u>29,010</u>	<u>135,590</u>	<u>135,590</u>	<u>-</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	108,580	-	108,580	108,580	-
Supplies and materials	5,000	-	5,000	2,775	2,225
Total educational media services/school library	<u>113,580</u>	<u>-</u>	<u>113,580</u>	<u>111,355</u>	<u>2,225</u>
Instruction staff training services:					
Other purchased professional services - educational	6,500	-	6,500	3,900	2,600
Total instruction staff training services	<u>6,500</u>	<u>-</u>	<u>6,500</u>	<u>3,900</u>	<u>2,600</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2021

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>P. S. 34 Pres. Barack Obama School</u>					
Support services - school administration:					
Salaries of principals/assistant principals	\$ 295,250	\$ (1,293)	\$ 293,957	\$ 292,533	\$ 1,424
Salaries of secretarial and clerical assistants	72,440	63,499	135,939	135,939	-
Other salaries	2,250	(150)	2,100	2,040	60
Other purchased services (400-500 series)	18,404	(120)	18,284	2,079	16,205
Supplies and materials	25,000	-	25,000	15,296	9,704
Total support services - school administration	<u>413,344</u>	<u>61,936</u>	<u>475,280</u>	<u>447,887</u>	<u>27,393</u>
Security:					
Salaries	159,227	(35,442)	123,785	123,780	5
Total security	<u>159,227</u>	<u>(35,442)</u>	<u>123,785</u>	<u>123,780</u>	<u>5</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	12,000	(4,741)	7,259	-	7,259
Total student transportation services	<u>12,000</u>	<u>(4,741)</u>	<u>7,259</u>	<u>-</u>	<u>7,259</u>
Unallocated employee benefits:					
Social Security contribution	63,271	5,488	68,759	59,537	9,222
TPAF contribution - ERIP	67,056	9,601	76,657	34,245	42,412
Health benefits	1,275,867	(71,887)	1,203,980	1,192,245	11,735
Total unallocated employee benefits	<u>1,406,194</u>	<u>(56,798)</u>	<u>1,349,396</u>	<u>1,286,027</u>	<u>63,369</u>
Total undistributed expenditures	<u>2,371,085</u>	<u>(6,035)</u>	<u>2,365,050</u>	<u>2,262,199</u>	<u>102,851</u>
Total current	<u>6,247,873</u>	<u>-</u>	<u>6,247,873</u>	<u>5,880,593</u>	<u>367,280</u>
Capital outlay:					
Equipment:					
Grades 1 - 5	4,000	-	4,000	2,074	1,926
Grades 6 - 8	4,000	-	4,000	2,074	1,926
Total equipment	<u>8,000</u>	<u>-</u>	<u>8,000</u>	<u>4,148</u>	<u>3,852</u>
Total capital outlay	<u>8,000</u>	<u>-</u>	<u>8,000</u>	<u>4,148</u>	<u>3,852</u>
Total expenditures	<u>6,255,873</u>	<u>-</u>	<u>6,255,873</u>	<u>5,884,741</u>	<u>371,132</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budget	6,208,785	-	6,208,785	5,895,721	313,064
Total other financing sources	<u>6,208,785</u>	<u>-</u>	<u>6,208,785</u>	<u>5,895,721</u>	<u>313,064</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(47,088)	-	(47,088)	10,980	(58,068)
Fund balances, July 1	47,088	-	47,088	47,088	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 58,068</u>	<u>\$ (58,068)</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2021

	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	\$ 503,295	\$ -	\$ 503,295	\$ 364,475	\$ 138,820
Grades 1-5	2,585,075	-	2,585,075	2,148,969	436,106
Grades 6-8	687,380	990	688,370	670,630	17,740
Total regular programs - instruction	<u>3,775,750</u>	<u>990</u>	<u>3,776,740</u>	<u>3,184,074</u>	<u>592,666</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	137,057	-	137,057	-	137,057
Purchased professional - educational services	5,001	2,199	7,200	7,200	-
Other purchased services (400-500 series)	16,376	1,565	17,941	17,171	770
General supplies	109,496	(33,950)	75,546	68,172	7,374
Computers - instructional	53,621	87,730	141,351	65,391	75,960
Textbooks	2,400	(2,125)	275	26	249
Other objects	21,196	(19,066)	2,130	1,085	1,045
Total regular programs - undistributed instruction	<u>345,147</u>	<u>36,353</u>	<u>381,500</u>	<u>159,045</u>	<u>222,455</u>
Total regular programs	<u>4,120,897</u>	<u>37,343</u>	<u>4,158,240</u>	<u>3,343,119</u>	<u>815,121</u>
Special education:					
Learning/language disabilities:					
Salaries of teachers	73,030	-	73,030	73,030	-
Other salaries for instruction	38,840	8,288	47,128	28,277	18,851
General supplies	2,212	(46)	2,166	1,566	600
Total learning/language disabilities	<u>114,082</u>	<u>8,242</u>	<u>122,324</u>	<u>102,873</u>	<u>19,451</u>
Behavioral disabilities:					
Salaries of teachers	111,880	-	111,880	-	111,880
Other salaries for instruction	45,990	(8,288)	37,702	-	37,702
Total behavioral disabilities	<u>157,870</u>	<u>(8,288)</u>	<u>149,582</u>	<u>-</u>	<u>149,582</u>
Resource room/resource center:					
Salaries of teachers	945,845	-	945,845	944,945	900
General supplies	3,620	(1)	3,619	3,515	104
Total resource room/resource center	<u>949,465</u>	<u>(1)</u>	<u>949,464</u>	<u>948,460</u>	<u>1,004</u>
Autism:					
Salaries of teachers	562,230	-	562,230	453,650	108,580
Other salaries for instruction	351,746	-	351,746	327,966	23,780
General supplies	8,148	-	8,148	5,275	2,873
Total autism	<u>922,124</u>	<u>-</u>	<u>922,124</u>	<u>786,891</u>	<u>135,233</u>
Total special education - instruction	<u>2,143,541</u>	<u>(47)</u>	<u>2,143,494</u>	<u>1,838,224</u>	<u>305,270</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	4,200	(1,018)	3,182	-	3,182
Total other instructional	<u>4,200</u>	<u>(1,018)</u>	<u>3,182</u>	<u>-</u>	<u>3,182</u>
Total - instruction	<u>6,268,638</u>	<u>36,278</u>	<u>6,304,916</u>	<u>5,181,343</u>	<u>1,123,573</u>
Attendance and social work services:					
Family/parent liaison salary	43,130	-	43,130	43,130	-
Supplies and materials	300	(300)	-	-	-
Total attendance and social work services	<u>43,430</u>	<u>(300)</u>	<u>43,130</u>	<u>43,130</u>	<u>-</u>
Health services:					
Salaries	106,580	300	106,880	106,880	-
Supplies and materials	1,500	(22)	1,478	1,478	-
Total health services	<u>108,080</u>	<u>278</u>	<u>108,358</u>	<u>108,358</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, 2021

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<u>P. S. 37 Rafael De J. Cordero</u>					
Other support services - students-regular:					
Salaries of other professional staff	\$ 226,760	\$ -	\$ 226,760	\$ 226,760	\$ -
Supplies and materials	600	(600)	-	-	-
Total other support services - students-regular	<u>227,360</u>	<u>(600)</u>	<u>226,760</u>	<u>226,760</u>	<u>-</u>
Educational media services/school library:					
Salaries	105,280	-	105,280	105,280	-
Supplies and materials	2,000	148	2,148	-	2,148
Total educational media services/school library	<u>107,280</u>	<u>148</u>	<u>107,428</u>	<u>105,280</u>	<u>2,148</u>
Instruction staff training services:					
Other purchased services (400-500 series)	16,000	(16,000)	-	-	-
Supplies and materials	1,000	(1,000)	-	-	-
Total instruction staff training services	<u>17,000</u>	<u>(17,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Support services - school administration:					
Salaries of principals/assistant principals	278,100	-	278,100	276,000	2,100
Salaries of secretarial and clerical assistants	128,850	-	128,850	128,850	-
Other purchased services (400-500 series)	23,088	(10,425)	12,663	12,164	499
Supplies and materials	17,277	4,621	21,898	20,773	1,125
Total support services - school administration	<u>447,315</u>	<u>(5,804)</u>	<u>441,511</u>	<u>437,787</u>	<u>3,724</u>
Security:					
Salaries	114,728	-	114,728	109,049	5,679
Total security	<u>114,728</u>	<u>-</u>	<u>114,728</u>	<u>109,049</u>	<u>5,679</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	13,000	(13,000)	-	-	-
Total student transportation services	<u>13,000</u>	<u>(13,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Unallocated employee benefits:					
Social Security contribution	89,518	(420)	89,098	65,753	23,345
TPAF contribution - ERIP	79,115	2,820	81,935	37,940	43,995
Health benefits	2,147,160	(2,400)	2,144,760	1,718,137	426,623
Total unallocated employee benefits	<u>2,315,793</u>	<u>-</u>	<u>2,315,793</u>	<u>1,821,830</u>	<u>493,963</u>
Total undistributed expenditures	<u>3,393,986</u>	<u>(36,278)</u>	<u>3,357,708</u>	<u>2,852,194</u>	<u>505,514</u>
Total current	<u>9,662,624</u>	<u>-</u>	<u>9,662,624</u>	<u>8,033,537</u>	<u>1,629,087</u>
Capital outlay:					
Equipment:					
Grades 1 - 5	31,190	-	31,190	31,095	95
Total equipment	<u>31,190</u>	<u>-</u>	<u>31,190</u>	<u>31,095</u>	<u>95</u>
Total capital outlay	<u>31,190</u>	<u>-</u>	<u>31,190</u>	<u>31,095</u>	<u>95</u>
Total expenditures	<u>9,693,814</u>	<u>-</u>	<u>9,693,814</u>	<u>8,064,632</u>	<u>1,629,182</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budget	9,619,436	-	9,619,436	8,125,138	1,494,298
Total other financing sources	<u>9,619,436</u>	<u>-</u>	<u>9,619,436</u>	<u>8,125,138</u>	<u>1,494,298</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(74,378)	-	(74,378)	60,506	(134,884)
Fund balances, July 1	74,378	-	74,378	74,378	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 134,884</u>	<u>\$ (134,884)</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2021

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<u>P. S. 38 James F. Murray</u>					
EXPENDITURES -					
Current:					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 276,790	\$ -	\$ 276,790	\$ 270,400	\$ 6,390
Grades 1-5	2,508,209	298,235	2,806,444	2,794,485	11,959
Grades 6-8	1,071,825	(331,774)	740,051	724,957	15,094
Total regular programs - instruction	<u>3,856,824</u>	<u>(33,539)</u>	<u>3,823,285</u>	<u>3,789,842</u>	<u>33,443</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	293,544	(18,804)	274,740	264,924	9,816
Other purchased services (400-500 series)	79,611	23,639	103,250	71,632	31,618
General supplies	147,366	(42,985)	104,381	78,650	25,731
Computers - instructional	42,124	104,574	146,698	132,837	13,861
Textbooks	14,500	(10,887)	3,613	3,193	420
Other objects	14,853	(11,128)	3,725	633	3,092
Miscellaneous expenditures	1,500	-	1,500	82	1,418
Total regular programs - undistributed instruction	<u>593,498</u>	<u>44,409</u>	<u>637,907</u>	<u>551,951</u>	<u>85,956</u>
Total regular programs	<u>4,450,322</u>	<u>10,870</u>	<u>4,461,192</u>	<u>4,341,793</u>	<u>119,399</u>
Special education:					
Behavioral disabilities:					
Salaries of teachers	96,530	101,080	197,610	197,610	-
Other salaries for instruction	48,128	-	48,128	41,889	6,239
Total behavioral disabilities	<u>144,658</u>	<u>101,080</u>	<u>245,738</u>	<u>239,499</u>	<u>6,239</u>
Resource room/resource center:					
Salaries of teachers	985,160	(86,619)	898,541	897,997	544
General supplies	3,000	(3,000)	-	-	-
Total resource room/resource center	<u>988,160</u>	<u>(89,619)</u>	<u>898,541</u>	<u>897,997</u>	<u>544</u>
Total special education - instruction	<u>1,132,818</u>	<u>11,461</u>	<u>1,144,279</u>	<u>1,137,496</u>	<u>6,783</u>
Bilingual education:					
Salaries of teachers	172,020	-	172,020	172,020	-
General supplies	2,000	(2,000)	-	-	-
Total bilingual education	<u>174,020</u>	<u>(2,000)</u>	<u>172,020</u>	<u>172,020</u>	<u>-</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	11,970	(8,385)	3,585	1,935	1,650
Total other instructional	<u>11,970</u>	<u>(8,385)</u>	<u>3,585</u>	<u>1,935</u>	<u>1,650</u>
Total - instruction	<u>5,769,130</u>	<u>11,946</u>	<u>5,781,076</u>	<u>5,653,244</u>	<u>127,832</u>
Attendance and social work services:					
Family/parent liaison salary	33,570	1,684	35,254	35,253	1
Total attendance and social work services	<u>33,570</u>	<u>1,684</u>	<u>35,254</u>	<u>35,253</u>	<u>1</u>
Health services:					
Salaries	55,840	26,047	81,887	81,887	-
Supplies and materials	1,000	(1,000)	-	-	-
Total health services	<u>56,840</u>	<u>25,047</u>	<u>81,887</u>	<u>81,887</u>	<u>-</u>
Other support services - students-regular:					
Salaries of other professional staff	218,410	(27,431)	190,979	114,630	76,349
Supplies and materials	500	(500)	-	-	-
Total other support services - students-regular	<u>218,910</u>	<u>(27,931)</u>	<u>190,979</u>	<u>114,630</u>	<u>76,349</u>
Educational media services/school library:					
Salaries	99,830	-	99,830	99,830	-
Supplies and materials	1,000	(1,000)	-	-	-
Total educational media services/school library	<u>100,830</u>	<u>(1,000)</u>	<u>99,830</u>	<u>99,830</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, 2021

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>P. S. 38 James F. Murray</u>					
Support services - school administration:					
Salaries of principals/assistant principals	\$ 282,200	\$ 675	\$ 282,875	\$ 160,400	\$ 122,475
Salaries of secretarial and clerical assistants	169,765	360	170,125	106,535	63,590
Other salaries	1,980	1,050	3,030	2,850	180
Other purchased services (400-500 series)	5,000	(3,807)	1,193	-	1,193
Travel	3,000	(250)	2,750	-	2,750
Supplies and materials	15,500	(1,640)	13,860	13,860	-
Computers	4,000	(347)	3,653	3,188	465
Total support services - school administration	<u>481,445</u>	<u>(3,959)</u>	<u>477,486</u>	<u>286,833</u>	<u>190,653</u>
Security:					
Salaries	110,975	-	110,975	66,997	43,978
Total security	<u>110,975</u>	<u>-</u>	<u>110,975</u>	<u>66,997</u>	<u>43,978</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	8,700	(5,788)	2,912	-	2,912
Total student transportation services	<u>8,700</u>	<u>(5,788)</u>	<u>2,912</u>	<u>-</u>	<u>2,912</u>
Unallocated employee benefits:					
Social Security contribution	88,905	(340)	88,565	64,262	24,303
TPAF contribution - ERIP	121,905	15,141	137,046	61,287	75,759
Health benefits	1,829,562	(14,800)	1,814,762	1,624,057	190,705
Total unallocated employee benefits	<u>2,040,372</u>	<u>1</u>	<u>2,040,373</u>	<u>1,749,606</u>	<u>290,767</u>
Total undistributed expenditures	<u>3,051,642</u>	<u>(11,946)</u>	<u>3,039,696</u>	<u>2,435,036</u>	<u>604,660</u>
Total current	<u>8,820,772</u>	<u>-</u>	<u>8,820,772</u>	<u>8,088,280</u>	<u>732,492</u>
Total expenditures	<u>8,820,772</u>	<u>-</u>	<u>8,820,772</u>	<u>8,088,280</u>	<u>732,492</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budget	8,705,440	-	8,705,440	8,102,509	602,931
Total other financing sources	<u>8,705,440</u>	<u>-</u>	<u>8,705,440</u>	<u>8,102,509</u>	<u>602,931</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(115,332)	-	(115,332)	14,229	(129,561)
Fund balances, July 1	115,332	-	115,332	115,332	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 129,561</u>	<u>\$ (129,561)</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2021

	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	\$ 114,775	\$ -	\$ 114,775	\$ 56,135	\$ 58,640
Grades 1-5	1,529,232	(1,785)	1,527,447	1,294,977	232,470
Grades 6-8	712,035	(76,705)	635,330	328,745	306,585
Total regular programs - instruction	<u>2,356,042</u>	<u>(78,490)</u>	<u>2,277,552</u>	<u>1,679,857</u>	<u>597,695</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	94,118	-	94,118	35,133	58,985
Other purchased services (400-500 series)	3,703	8,499	12,202	878	11,324
General supplies	56,404	(27,283)	29,121	13,457	15,664
Computers - instructional	22,918	68,270	91,188	66,483	24,705
Textbooks	1,000	(1,000)	-	-	-
Other objects	10,000	(10,000)	-	-	-
Miscellaneous expenditures	2,250	(750)	1,500	401	1,099
Total regular programs - undistributed instruction	<u>190,393</u>	<u>37,736</u>	<u>228,129</u>	<u>116,352</u>	<u>111,777</u>
Total regular programs	<u>2,546,435</u>	<u>(40,754)</u>	<u>2,505,681</u>	<u>1,796,209</u>	<u>709,472</u>
Special education:					
Learning/language disabilities:					
Salaries of teachers	111,880	(50,000)	61,880	59,435	2,445
Other salaries for instruction	34,840	(4,300)	30,540	-	30,540
Total learning/language disabilities	<u>146,720</u>	<u>(54,300)</u>	<u>92,420</u>	<u>59,435</u>	<u>32,985</u>
Resource room/resource center:					
Salaries of teachers	805,540	159,125	964,665	956,597	8,068
General supplies	1,000	-	1,000	-	1,000
Total resource room/resource center	<u>806,540</u>	<u>159,125</u>	<u>965,665</u>	<u>956,597</u>	<u>9,068</u>
Autism:					
Salaries of teachers	660,820	(105,280)	555,540	553,240	2,300
Other salaries for instruction	282,842	(40,000)	242,842	237,502	5,340
General supplies	5,340	(4,500)	840	840	-
Total autism	<u>949,002</u>	<u>(149,780)</u>	<u>799,222</u>	<u>791,582</u>	<u>7,640</u>
Total special education - instruction	<u>1,902,262</u>	<u>(44,955)</u>	<u>1,857,307</u>	<u>1,807,614</u>	<u>49,693</u>
Bilingual education:					
Salaries of teachers	-	105,280	105,280	105,280	-
Total bilingual education	<u>-</u>	<u>105,280</u>	<u>105,280</u>	<u>105,280</u>	<u>-</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	7,500	-	7,500	-	7,500
Total other instructional	<u>7,500</u>	<u>-</u>	<u>7,500</u>	<u>-</u>	<u>7,500</u>
Total - instruction	<u>4,456,197</u>	<u>19,571</u>	<u>4,475,768</u>	<u>3,709,103</u>	<u>766,665</u>
Attendance and social work services:					
Family/parent liaison salary	31,990	59,382	91,372	91,371	1
Total attendance and social work services	<u>31,990</u>	<u>59,382</u>	<u>91,372</u>	<u>91,371</u>	<u>1</u>
Health services:					
Salaries	55,040	17,990	73,030	73,030	-
Supplies and materials	1,203	1	1,204	950	254
Total health services	<u>56,243</u>	<u>17,991</u>	<u>74,234</u>	<u>73,980</u>	<u>254</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2021

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<u>P. S. 39 Dr. Charles P. DeFuccio</u>					
Other support services - students-regular:					
Salaries of other professional staff	\$ 59,790	\$ (44,247)	\$ 15,543	\$ -	\$ 15,543
Salaries of secretarial and clerical assistants	37,610	(37,610)	-	-	-
Supplies and materials	1,466	(1,000)	466	460	6
Total other support services - students-regular	<u>98,866</u>	<u>(82,857)</u>	<u>16,009</u>	<u>460</u>	<u>15,549</u>
Educational media services/school library:					
Salaries	60,140	-	60,140	60,140	-
Supplies and materials	3,544	(1,500)	2,044	544	1,500
Total educational media services/school library	<u>63,684</u>	<u>(1,500)</u>	<u>62,184</u>	<u>60,684</u>	<u>1,500</u>
Instruction staff training services:					
Other purchased professional services - educational	6,000	(5,000)	1,000	-	1,000
Total instruction staff training services	<u>6,000</u>	<u>(5,000)</u>	<u>1,000</u>	<u>-</u>	<u>1,000</u>
Support services - school administration:					
Salaries of principals/assistant principals	162,740	123,127	285,867	285,526	341
Salaries of secretarial and clerical assistants	62,720	-	62,720	55,954	6,766
Other salaries	3,922	(572)	3,350	1,650	1,700
Other purchased services (400-500 series)	27,604	-	27,604	8,180	19,424
Supplies and materials	7,491	(4,500)	2,991	2,991	-
Total support services - school administration	<u>264,477</u>	<u>118,055</u>	<u>382,532</u>	<u>354,301</u>	<u>28,231</u>
Security:					
Salaries	85,244	-	85,244	81,284	3,960
Total security	<u>85,244</u>	<u>-</u>	<u>85,244</u>	<u>81,284</u>	<u>3,960</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	5,000	(5,000)	-	-	-
Total student transportation services	<u>5,000</u>	<u>(5,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Unallocated employee benefits:					
Social Security contribution	66,370	(243)	66,127	49,861	16,266
TPAF contribution - ERIP	56,349	4,743	61,092	28,038	33,054
Health benefits	1,432,022	(125,142)	1,306,880	972,532	334,348
Total unallocated employee benefits	<u>1,554,741</u>	<u>(120,642)</u>	<u>1,434,099</u>	<u>1,050,431</u>	<u>383,668</u>
Total undistributed expenditures	<u>2,166,245</u>	<u>(19,571)</u>	<u>2,146,674</u>	<u>1,712,511</u>	<u>434,163</u>
Total current	<u>6,622,442</u>	<u>-</u>	<u>6,622,442</u>	<u>5,421,614</u>	<u>1,200,828</u>
Total expenditures	<u>6,622,442</u>	<u>-</u>	<u>6,622,442</u>	<u>5,421,614</u>	<u>1,200,828</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budget	6,552,403	-	6,552,403	5,440,969	1,111,434
Total other financing sources	<u>6,552,403</u>	<u>-</u>	<u>6,552,403</u>	<u>5,440,969</u>	<u>1,111,434</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(70,039)	-	(70,039)	19,355	(89,394)
Fund balances, July 1	70,039	-	70,039	70,039	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 89,394</u>	<u>\$ (89,394)</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2021

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>P. S. 40 Ezra L. Nolan</u>					
EXPENDITURES -					
Current:					
Regular programs - instruction:					
Salaries of teachers:					
Grades 6-8	\$ 1,661,482	\$ (2,719)	\$ 1,658,763	\$ 1,324,024	\$ 334,739
Total regular programs - instruction	<u>1,661,482</u>	<u>(2,719)</u>	<u>1,658,763</u>	<u>1,324,024</u>	<u>334,739</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	-	300	300	300	-
Other purchased services (400-500 series)	35,555	-	35,555	11,316	24,239
General supplies	47,170	-	47,170	24,827	22,343
Computers - instructional	26,035	-	26,035	-	26,035
Textbooks	8,000	-	8,000	3,802	4,198
Other objects	3,500	2,539	6,039	-	6,039
Miscellaneous expenditures	750	-	750	-	750
Total regular programs - undistributed instruction	<u>121,010</u>	<u>2,839</u>	<u>123,849</u>	<u>40,245</u>	<u>83,604</u>
Total regular programs	<u>1,782,492</u>	<u>120</u>	<u>1,782,612</u>	<u>1,364,269</u>	<u>418,343</u>
Special education:					
Learning/language disabilities:					
Salaries of teachers	410,520	-	410,520	199,910	210,610
Other salaries for instruction	131,298	(46,356)	84,942	-	84,942
General supplies	1,500	-	1,500	-	1,500
Total learning/language disabilities	<u>543,318</u>	<u>(46,356)</u>	<u>496,962</u>	<u>199,910</u>	<u>297,052</u>
Behavioral disabilities:					
Salaries of teachers	107,580	-	107,580	107,580	-
Other salaries for instruction	45,990	48,128	94,118	94,118	-
Total behavioral disabilities	<u>153,570</u>	<u>48,128</u>	<u>201,698</u>	<u>201,698</u>	<u>-</u>
Resource room/resource center:					
Salaries of teachers	530,890	32,040	562,930	562,930	-
Other salaries for instruction	33,812	(33,812)	-	-	-
General supplies	500	-	500	-	500
Total resource room/resource center	<u>565,202</u>	<u>(1,772)</u>	<u>563,430</u>	<u>562,930</u>	<u>500</u>
Autism:					
Other salaries for instruction	46,128	-	46,128	37,180	8,948
Total autism	<u>46,128</u>	<u>-</u>	<u>46,128</u>	<u>37,180</u>	<u>8,948</u>
Total special education - instruction	<u>1,308,218</u>	<u>-</u>	<u>1,308,218</u>	<u>1,001,718</u>	<u>306,500</u>
Total - instruction	<u>3,090,710</u>	<u>120</u>	<u>3,090,830</u>	<u>2,365,987</u>	<u>724,843</u>
Attendance and social work services:					
Family/parent liaison salary	18,940	-	18,940	18,940	-
Total attendance and social work services	<u>18,940</u>	<u>-</u>	<u>18,940</u>	<u>18,940</u>	<u>-</u>
Health services:					
Salaries	106,580	360	106,940	28,857	78,083
Supplies and materials	1,000	-	1,000	941	59
Total health services	<u>107,580</u>	<u>360</u>	<u>107,940</u>	<u>29,798</u>	<u>78,142</u>
Other support services - students-regular:					
Salaries of other professional staff	108,230	(5,559)	102,671	53,451	49,220
Salaries of secretarial and clerical assistants	37,610	(37,610)	-	-	-
Supplies and materials	250	-	250	-	250
Total other support services - students-regular	<u>146,090</u>	<u>(43,169)</u>	<u>102,921</u>	<u>53,451</u>	<u>49,470</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2021

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>P. S. 40 Ezra L. Nolan</u>					
Support services - school administration:					
Salaries of principals/assistant principals	\$ 144,000	\$ 6,134	\$ 150,134	\$ 150,133	\$ 1
Salaries of secretarial and clerical assistants	66,970	37,575	104,545	104,545	-
Other salaries	9,000	(72)	8,928	-	8,928
Supplies and materials	3,500	(948)	2,552	-	2,552
Total support services - school administration	<u>223,470</u>	<u>42,689</u>	<u>266,159</u>	<u>254,678</u>	<u>11,481</u>
Security:					
Salaries	102,890	-	102,890	70,307	32,583
Total security	<u>102,890</u>	<u>-</u>	<u>102,890</u>	<u>70,307</u>	<u>32,583</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	3,932	-	3,932	432	3,500
Total student transportation services	<u>3,932</u>	<u>-</u>	<u>3,932</u>	<u>432</u>	<u>3,500</u>
Unallocated employee benefits:					
Social Security contribution	47,448	-	47,448	40,986	6,462
TPAF contribution - ERIP	37,414	-	37,414	16,839	20,575
Health benefits	980,622	-	980,622	686,232	294,390
Total unallocated employee benefits	<u>1,065,484</u>	<u>-</u>	<u>1,065,484</u>	<u>744,057</u>	<u>321,427</u>
Total undistributed expenditures	<u>1,668,386</u>	<u>(120)</u>	<u>1,668,266</u>	<u>1,171,663</u>	<u>496,603</u>
Total current	<u>4,759,096</u>	<u>-</u>	<u>4,759,096</u>	<u>3,537,650</u>	<u>1,221,446</u>
Capital outlay:					
Equipment:					
Undistributed expenditures:					
School administration	12,000	-	12,000	-	12,000
Total equipment	<u>12,000</u>	<u>-</u>	<u>12,000</u>	<u>-</u>	<u>12,000</u>
Total capital outlay	<u>12,000</u>	<u>-</u>	<u>12,000</u>	<u>-</u>	<u>12,000</u>
Total expenditures	<u>4,771,096</u>	<u>-</u>	<u>4,771,096</u>	<u>3,537,650</u>	<u>1,233,446</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budget	4,737,757	-	4,737,757	3,538,860	1,198,897
Total other financing sources	<u>4,737,757</u>	<u>-</u>	<u>4,737,757</u>	<u>3,538,860</u>	<u>1,198,897</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(33,339)	-	(33,339)	1,210	(34,549)
Fund balances, July 1	33,339	-	33,339	33,339	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 34,549</u>	<u>\$ (34,549)</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2021

	<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	\$ 122,670	\$ -	\$ 122,670	\$ 60,140	\$ 62,530
Grades 1-5	813,240	79,305	892,545	892,545	-
Grades 6-8	972,031	(79,305)	892,726	679,172	213,554
Total regular programs - instruction	<u>1,907,941</u>	<u>-</u>	<u>1,907,941</u>	<u>1,631,857</u>	<u>276,084</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	183,196	-	183,196	136,419	46,777
Purchased professional - educational services	5,000	-	5,000	-	5,000
Other purchased services (400-500 series)	6,212	-	6,212	4,755	1,457
General supplies	96,537	-	96,537	19,257	77,280
Computers - instructional	10,000	30,000	40,000	-	40,000
Other objects	22,173	(15,000)	7,173	1,846	5,327
Miscellaneous expenditures	1,500	-	1,500	-	1,500
Total regular programs - undistributed instruction	<u>324,618</u>	<u>15,000</u>	<u>339,618</u>	<u>162,277</u>	<u>177,341</u>
Total regular programs	<u>2,232,559</u>	<u>15,000</u>	<u>2,247,559</u>	<u>1,794,134</u>	<u>453,425</u>
Special education:					
Learning/language disabilities:					
Salaries of teachers	162,510	22,050	184,560	184,560	-
Other salaries for instruction	120,240	(22,050)	98,190	83,060	15,130
Other purchased services (400-500 series)	6,000	-	6,000	1,575	4,425
Total learning/language disabilities	<u>288,750</u>	<u>-</u>	<u>288,750</u>	<u>269,195</u>	<u>19,555</u>
Behavioral disabilities:					
Other salaries for instruction	-	45,990	45,990	45,875	115
Total behavioral disabilities	<u>-</u>	<u>45,990</u>	<u>45,990</u>	<u>45,875</u>	<u>115</u>
Resource room/resource center:					
Salaries of teachers	928,960	(94,630)	834,330	745,680	88,650
General supplies	2,351	-	2,351	-	2,351
Total resource room/resource center	<u>931,311</u>	<u>(94,630)</u>	<u>836,681</u>	<u>745,680</u>	<u>91,001</u>
Autism:					
Salaries of teachers	124,965	3,300	128,265	128,265	-
Other salaries for instruction	41,889	45,340	87,229	87,229	-
General supplies	1,000	-	1,000	-	1,000
Total autism	<u>167,854</u>	<u>48,640</u>	<u>216,494</u>	<u>215,494</u>	<u>1,000</u>
Total special education - instruction	<u>1,387,915</u>	<u>-</u>	<u>1,387,915</u>	<u>1,276,244</u>	<u>111,671</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	14,650	-	14,650	-	14,650
Total other instructional	<u>14,650</u>	<u>-</u>	<u>14,650</u>	<u>-</u>	<u>14,650</u>
Total - instruction	<u>3,635,124</u>	<u>15,000</u>	<u>3,650,124</u>	<u>3,070,378</u>	<u>579,746</u>
Attendance and social work services:					
Family/parent liaison salary	41,730	-	41,730	41,730	-
Supplies and materials	500	-	500	-	500
Total attendance and social work services	<u>42,230</u>	<u>-</u>	<u>42,230</u>	<u>41,730</u>	<u>500</u>
Health services:					
Salaries	106,580	-	106,580	106,580	-
Supplies and materials	2,000	-	2,000	170	1,830
Total health services	<u>108,580</u>	<u>-</u>	<u>108,580</u>	<u>106,750</u>	<u>1,830</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2021

	<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	1,241	-	1,241	-	1,241
Total other support services - students-regular	<u>109,471</u>	<u>107,230</u>	<u>216,701</u>	<u>215,460</u>	<u>1,241</u>
Educational media services/school library:					
Other purchased services (400-500 series)	19,626	-	19,626	7,607	12,019
Supplies and materials	1,000	-	1,000	-	1,000
Total educational media services/school library	<u>20,626</u>	<u>-</u>	<u>20,626</u>	<u>7,607</u>	<u>13,019</u>
Support services - school administration:					
Salaries of principals/assistant principals	270,350	3,267	273,617	273,139	478
Salaries of secretarial and clerical assistants	127,200	4,880	132,080	132,080	-
Other salaries	2,400	700	3,100	2,692	408
Other purchased services (400-500 series)	11,642	-	11,642	-	11,642
Supplies and materials	3,403	-	3,403	-	3,403
Total support services - school administration	<u>414,995</u>	<u>8,847</u>	<u>423,842</u>	<u>407,911</u>	<u>15,931</u>
Security:					
Salaries	161,023	-	161,023	141,898	19,125
General supplies	250	(250)	-	-	-
Total security	<u>161,273</u>	<u>(250)</u>	<u>161,023</u>	<u>141,898</u>	<u>19,125</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	15,000	(15,000)	-	-	-
Total student transportation services	<u>15,000</u>	<u>(15,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Unallocated employee benefits:					
Social Security contribution	66,802	5,140	71,942	62,473	9,469
TPAF contribution - ERIP	49,795	18,600	68,395	24,997	43,398
Health benefits	1,526,470	(139,567)	1,386,903	1,307,070	79,833
Total unallocated employee benefits	<u>1,643,067</u>	<u>(115,827)</u>	<u>1,527,240</u>	<u>1,394,540</u>	<u>132,700</u>
Total undistributed expenditures	<u>2,515,242</u>	<u>(15,000)</u>	<u>2,500,242</u>	<u>2,315,896</u>	<u>184,346</u>
Total current	<u>6,150,366</u>	<u>-</u>	<u>6,150,366</u>	<u>5,386,274</u>	<u>764,092</u>
Capital outlay:					
Equipment:					
Grades 1 - 5	9,000	-	9,000	-	9,000
Total equipment	<u>9,000</u>	<u>-</u>	<u>9,000</u>	<u>-</u>	<u>9,000</u>
Total capital outlay	<u>9,000</u>	<u>-</u>	<u>9,000</u>	<u>-</u>	<u>9,000</u>
Total expenditures	<u>6,159,366</u>	<u>-</u>	<u>6,159,366</u>	<u>5,386,274</u>	<u>773,092</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budget	6,105,672	-	6,105,672	5,437,000	668,672
Total other financing sources	<u>6,105,672</u>	<u>-</u>	<u>6,105,672</u>	<u>5,437,000</u>	<u>668,672</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(53,694)	-	(53,694)	50,726	(104,420)
Fund balances, July 1	53,694	-	53,694	53,694	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 104,420</u>	<u>\$ (104,420)</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2021

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>Liberty High School</u>					
EXPENDITURES -					
Current:					
Regular programs - instruction:					
Salaries of teachers:					
Grades 9-12	\$ 1,808,325	\$ (39,224)	\$ 1,769,101	\$ 1,698,984	\$ 70,117
Total regular programs - instruction	<u>1,808,325</u>	<u>(39,224)</u>	<u>1,769,101</u>	<u>1,698,984</u>	<u>70,117</u>
Regular programs - undistributed instruction:					
Other purchased services (400-500 series)	26,226	-	26,226	8,516	17,710
General supplies	10,000	1,262	11,262	10,631	631
Other objects	2,364	-	2,364	-	2,364
Miscellaneous expenditures	625	-	625	-	625
Total regular programs - undistributed instruction	<u>39,215</u>	<u>1,262</u>	<u>40,477</u>	<u>19,147</u>	<u>21,330</u>
Total regular programs	<u>1,847,540</u>	<u>(37,962)</u>	<u>1,809,578</u>	<u>1,718,131</u>	<u>91,447</u>
Special education:					
Resource room/resource center:					
Salaries of teachers	376,180	56,913	433,093	433,092	1
Total resource room/resource center	<u>376,180</u>	<u>56,913</u>	<u>433,093</u>	<u>433,092</u>	<u>1</u>
Total special education - instruction	<u>376,180</u>	<u>56,913</u>	<u>433,093</u>	<u>433,092</u>	<u>1</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	12,000	(800)	11,200	10,440	760
Total other instructional	<u>12,000</u>	<u>(800)</u>	<u>11,200</u>	<u>10,440</u>	<u>760</u>
Total - instruction	<u>2,235,720</u>	<u>18,151</u>	<u>2,253,871</u>	<u>2,161,663</u>	<u>92,208</u>
Attendance and social work services:					
Salaries	28,262	-	28,262	28,262	-
Total attendance and social work services	<u>28,262</u>	<u>-</u>	<u>28,262</u>	<u>28,262</u>	<u>-</u>
Health services:					
Salaries	104,280	-	104,280	104,280	-
Supplies and materials	500	-	500	500	-
Total health services	<u>104,780</u>	<u>-</u>	<u>104,780</u>	<u>104,780</u>	<u>-</u>
Other support services - students-regular:					
Salaries of other professional staff	120,570	-	120,570	66,480	54,090
Other salaries	107,580	-	107,580	-	107,580
Supplies and materials	13,148	(7,331)	5,817	5,817	-
Other objects	500	(450)	50	-	50
Total other support services - students-regular	<u>241,798</u>	<u>(7,781)</u>	<u>234,017</u>	<u>72,297</u>	<u>161,720</u>
Support services - school administration:					
Salaries of principals/assistant principals	146,600	450	147,050	146,433	617
Salaries of secretarial and clerical assistants	100,335	1,080	101,415	92,897	8,518
Other purchased services (400-500 series)	27,324	(10,820)	16,504	8,593	7,911
Supplies and materials	19,703	(1,080)	18,623	16,222	2,401
Total support services - school administration	<u>293,962</u>	<u>(10,370)</u>	<u>283,592</u>	<u>264,145</u>	<u>19,447</u>
Security:					
Salaries	73,434	-	73,434	67,712	5,722
Total security	<u>73,434</u>	<u>-</u>	<u>73,434</u>	<u>67,712</u>	<u>5,722</u>
Student transportation services:					
Contracted services -					
(other than between home and school) - vendors	1,500	-	1,500	480	1,020
Total student transportation services	<u>1,500</u>	<u>-</u>	<u>1,500</u>	<u>480</u>	<u>1,020</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2021

	<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	\$ 26,715	\$ 3,164	\$ 29,879	\$ 24,017	\$ 5,862
TPAF contribution - ERIP	42,213	649	42,862	19,824	23,038
Health benefits	893,390	(3,813)	889,577	757,130	132,447
Total unallocated employee benefits	<u>962,318</u>	<u>-</u>	<u>962,318</u>	<u>800,971</u>	<u>161,347</u>
Total undistributed expenditures	<u>1,706,054</u>	<u>(18,151)</u>	<u>1,687,903</u>	<u>1,338,647</u>	<u>349,256</u>
Total current	<u>3,941,774</u>	<u>-</u>	<u>3,941,774</u>	<u>3,500,310</u>	<u>441,464</u>
Total expenditures	<u>3,941,774</u>	<u>-</u>	<u>3,941,774</u>	<u>3,500,310</u>	<u>441,464</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budget	<u>3,907,589</u>	<u>-</u>	<u>3,907,589</u>	<u>3,507,326</u>	<u>400,263</u>
Total other financing sources	<u>3,907,589</u>	<u>-</u>	<u>3,907,589</u>	<u>3,507,326</u>	<u>400,263</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(34,185)	-	(34,185)	7,016	(41,201)
Fund balances, July 1	<u>34,185</u>	<u>-</u>	<u>34,185</u>	<u>34,185</u>	<u>-</u>
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 41,201</u>	<u>\$ (41,201)</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2021

	<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	\$ 2,385,075	\$ -	\$ 2,385,075	\$ 2,283,248	\$ 101,827
Total regular programs - instruction	<u>2,385,075</u>	<u>-</u>	<u>2,385,075</u>	<u>2,283,248</u>	<u>101,827</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	43,258	-	43,258	43,130	128
Other purchased services (400-500 series)	25,203	-	25,203	15,524	9,679
General supplies	48,022	-	48,022	45,871	2,151
Computers - instructional	50,000	26,760	76,760	57,371	19,389
Other objects	11,635	(8,719)	2,916	2,895	21
Miscellaneous expenditures	625	-	625	-	625
Total regular programs - undistributed instruction	<u>178,743</u>	<u>18,041</u>	<u>196,784</u>	<u>164,791</u>	<u>31,993</u>
Total regular programs	<u>2,563,818</u>	<u>18,041</u>	<u>2,581,859</u>	<u>2,448,039</u>	<u>133,820</u>
Special education:					
Cognitive - mild:					
Salaries of teachers	215,560	103,580	319,140	319,140	-
Other salaries for instruction	95,256	-	95,256	48,128	47,128
General supplies	3,435	-	3,435	3,402	33
Total cognitive - mild	<u>314,251</u>	<u>103,580</u>	<u>417,831</u>	<u>370,670</u>	<u>47,161</u>
Cognitive - moderate:					
Salaries of teachers	189,110	-	189,110	189,110	-
Other salaries for instruction	85,828	-	85,828	78,690	7,138
General supplies	3,483	-	3,483	3,218	265
Total cognitive - moderate	<u>278,421</u>	<u>-</u>	<u>278,421</u>	<u>271,018</u>	<u>7,403</u>
Learning/language disabilities:					
Salaries of teachers	108,580	(103,580)	5,000	-	5,000
Total learning/language disabilities	<u>108,580</u>	<u>(103,580)</u>	<u>5,000</u>	<u>-</u>	<u>5,000</u>
Resource room/resource center:					
Salaries of teachers	160,020	-	160,020	105,280	54,740
Total resource room/resource center	<u>160,020</u>	<u>-</u>	<u>160,020</u>	<u>105,280</u>	<u>54,740</u>
Total special education - instruction	<u>861,272</u>	<u>-</u>	<u>861,272</u>	<u>746,968</u>	<u>114,304</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	37,650	-	37,650	780	36,870
Total other instructional	<u>37,650</u>	<u>-</u>	<u>37,650</u>	<u>780</u>	<u>36,870</u>
Total - instruction	<u>3,462,740</u>	<u>18,041</u>	<u>3,480,781</u>	<u>3,195,787</u>	<u>284,994</u>
Attendance and social work services:					
Family/parent liaison salary	6,398	-	6,398	-	6,398
Total attendance and social work services	<u>6,398</u>	<u>-</u>	<u>6,398</u>	<u>-</u>	<u>6,398</u>
Health services:					
Salaries	73,030	(8,339)	64,691	-	64,691
Supplies and materials	2,614	-	2,614	2,593	21
Total health services	<u>75,644</u>	<u>(8,339)</u>	<u>67,305</u>	<u>2,593</u>	<u>64,712</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>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2021

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>Academy I</u>					
Educational media services/school library:					
Salaries	\$ 115,180	\$ -	\$ 115,180	\$ 115,180	\$ -
Supplies and materials	2,500	-	2,500	2,500	-
Other objects	200	-	200	200	-
Total educational media services/school library	<u>117,880</u>	<u>-</u>	<u>117,880</u>	<u>117,880</u>	<u>-</u>
Instruction staff training services:					
Other purchased services (400-500 series)	4,000	-	4,000	-	4,000
Total instruction staff training services	<u>4,000</u>	<u>-</u>	<u>4,000</u>	<u>-</u>	<u>4,000</u>
Support services - school administration:					
Salaries of principals/assistant principals	131,200	8,246	139,446	139,446	-
Salaries of secretarial and clerical assistants	103,848	-	103,848	103,720	128
Other purchased services (400-500 series)	5,744	-	5,744	3,310	2,434
Supplies and materials	8,466	(6,041)	2,425	2,425	-
Other objects	200	-	200	-	200
Total support services - school administration	<u>249,458</u>	<u>2,205</u>	<u>251,663</u>	<u>248,901</u>	<u>2,762</u>
Security:					
Salaries	85,044	93	85,137	85,136	1
Total security	<u>85,044</u>	<u>93</u>	<u>85,137</u>	<u>85,136</u>	<u>1</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	12,000	(12,000)	-	-	-
Total student transportation services	<u>12,000</u>	<u>(12,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Unallocated employee benefits:					
Social Security contribution	53,121	(320)	52,801	41,595	11,206
TPAF contribution - ERIP	58,759	6,620	65,379	29,504	35,875
Health benefits	981,366	(6,300)	975,066	773,591	201,475
Total unallocated employee benefits	<u>1,093,246</u>	<u>-</u>	<u>1,093,246</u>	<u>844,690</u>	<u>248,556</u>
Total undistributed expenditures	<u>1,756,200</u>	<u>(18,041)</u>	<u>1,738,159</u>	<u>1,411,730</u>	<u>326,429</u>
Total current	<u>5,218,940</u>	<u>-</u>	<u>5,218,940</u>	<u>4,607,517</u>	<u>611,423</u>
Total expenditures	<u>5,218,940</u>	<u>-</u>	<u>5,218,940</u>	<u>4,607,517</u>	<u>611,423</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budget	5,168,979	-	5,168,979	4,626,189	542,790
Total other financing sources	<u>5,168,979</u>	<u>-</u>	<u>5,168,979</u>	<u>4,626,189</u>	<u>542,790</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(49,961)	-	(49,961)	18,672	(68,633)
Fund balances, July 1	49,961	-	49,961	49,961	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 68,633</u>	<u>\$ (68,633)</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2021

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<u>Dickinson High School</u>					
EXPENDITURES -					
Current:					
Regular programs - instruction:					
Salaries of teachers:					
Grades 9-12	\$ 9,738,160	\$ (95,370)	\$ 9,642,790	\$ 9,109,695	\$ 533,095
Total regular programs - instruction	<u>9,738,160</u>	<u>(95,370)</u>	<u>9,642,790</u>	<u>9,109,695</u>	<u>533,095</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	134,927	-	134,927	134,701	226
Other purchased services (400-500 series)	100,475	-	100,475	6,848	93,627
Travel	5,995	(1)	5,994	995	4,999
General supplies	137,278	1	137,279	41,855	95,424
Computers - instructional	45,475	-	45,475	44,000	1,475
Textbooks	95,065	-	95,065	27,076	67,989
Other objects	41,757	-	41,757	-	41,757
Miscellaneous expenditures	3,500	-	3,500	689	2,811
Total regular programs - undistributed instruction	<u>564,472</u>	<u>-</u>	<u>564,472</u>	<u>256,164</u>	<u>308,308</u>
Total regular programs	<u>10,302,632</u>	<u>(95,370)</u>	<u>10,207,262</u>	<u>9,365,859</u>	<u>841,403</u>
Special education:					
Cognitive - mild:					
General supplies	2,000	-	2,000	-	2,000
Total cognitive - mild	<u>2,000</u>	<u>-</u>	<u>2,000</u>	<u>-</u>	<u>2,000</u>
Cognitive - moderate:					
General supplies	2,000	-	2,000	-	2,000
Total cognitive - moderate	<u>2,000</u>	<u>-</u>	<u>2,000</u>	<u>-</u>	<u>2,000</u>
Learning/language disabilities:					
Other salaries for instruction	82,520	(10,000)	72,520	43,073	29,447
General supplies	2,000	-	2,000	-	2,000
Total learning/language disabilities	<u>84,520</u>	<u>(10,000)</u>	<u>74,520</u>	<u>43,073</u>	<u>31,447</u>
Resource room/resource center:					
Salaries of teachers	2,569,455	(4,717)	2,564,738	2,502,299	62,439
Other salaries for instruction	288,409	(10,000)	278,409	251,229	27,180
General supplies	2,000	-	2,000	-	2,000
Total resource room/resource center	<u>2,859,864</u>	<u>(14,717)</u>	<u>2,845,147</u>	<u>2,753,528</u>	<u>91,619</u>
Autism:					
Salaries of teachers	-	49,536	49,536	49,536	-
Other salaries for instruction	123,844	120,087	243,931	235,552	8,379
General supplies	2,000	-	2,000	-	2,000
Total autism	<u>125,844</u>	<u>169,623</u>	<u>295,467</u>	<u>285,088</u>	<u>10,379</u>
Total special education - instruction	<u>3,074,228</u>	<u>144,906</u>	<u>3,219,134</u>	<u>3,081,689</u>	<u>137,445</u>
Bilingual education:					
Salaries of teachers	872,750	(49,536)	823,214	746,096	77,118
General supplies	2,000	-	2,000	-	2,000
Textbooks	2,000	-	2,000	-	2,000
Total bilingual education	<u>876,750</u>	<u>(49,536)</u>	<u>827,214</u>	<u>746,096</u>	<u>81,118</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	37,000	-	37,000	8,200	28,800
Other purchase services (300-500 series)	5,000	-	5,000	-	5,000
Other Objects	4,000	-	4,000	-	4,000
Total other instructional	<u>46,000</u>	<u>-</u>	<u>46,000</u>	<u>8,200</u>	<u>37,800</u>
Total - instruction	<u>14,299,610</u>	<u>-</u>	<u>14,299,610</u>	<u>13,201,844</u>	<u>1,097,766</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2021

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<u>Dickinson High School</u>					
Attendance and social work services:					
Salaries	\$ 39,212	\$ -	\$ 39,212	\$ 39,032	\$ 180
Family/parent liaison salary	41,730	-	41,730	41,730	-
Total attendance and social work services	<u>80,942</u>	<u>-</u>	<u>80,942</u>	<u>80,762</u>	<u>180</u>
Health services:					
Salaries	168,320	-	168,320	111,540	56,780
Supplies and materials	5,000	-	5,000	5,000	-
Total health services	<u>173,320</u>	<u>-</u>	<u>173,320</u>	<u>116,540</u>	<u>56,780</u>
Other support services - students-regular:					
Salaries of other professional staff	601,920	-	601,920	582,953	18,967
Other salaries	6,690	103,130	109,820	103,730	6,090
Supplies and materials	19,777	-	19,777	11,994	7,783
Total other support services - students-regular	<u>628,387</u>	<u>103,130</u>	<u>731,517</u>	<u>698,677</u>	<u>32,840</u>
Educational media services/school library:					
Salaries	54,740	(13,685)	41,055	-	41,055
Supplies and materials	10,000	-	10,000	-	10,000
Computers	32,381	-	32,381	29,854	2,527
Total educational media services/school library	<u>97,121</u>	<u>(13,685)</u>	<u>83,436</u>	<u>29,854</u>	<u>53,582</u>
Support services - school administration:					
Salaries of principals/assistant principals	699,900	(19,445)	680,455	523,417	157,038
Salaries of secretarial and clerical assistants	511,154	-	511,154	508,916	2,238
Other salaries	2,000	-	2,000	-	2,000
Other purchased services (400-500 series)	46,984	250	47,234	17,613	29,621
Travel	5,000	-	5,000	-	5,000
Supplies and materials	71,915	(250)	71,665	31,374	40,291
Computers	10,388	-	10,388	9,366	1,022
Other objects	1,500	-	1,500	250	1,250
Total support services - school administration	<u>1,348,841</u>	<u>(19,445)</u>	<u>1,329,396</u>	<u>1,090,936</u>	<u>238,460</u>
Security:					
Salaries	506,298	-	506,298	443,330	62,968
General supplies	7,000	-	7,000	487	6,513
Total security	<u>513,298</u>	<u>-</u>	<u>513,298</u>	<u>443,817</u>	<u>69,481</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	36,364	-	36,364	2,084	34,280
Total student transportation services	<u>36,364</u>	<u>-</u>	<u>36,364</u>	<u>2,084</u>	<u>34,280</u>
Unallocated employee benefits:					
Social Security contribution	226,459	7,713	234,172	195,837	38,335
TPAF contribution - ERIP	284,163	19,771	303,934	140,834	163,100
Health benefits	4,087,177	(97,484)	3,989,693	3,851,667	138,026
Total unallocated employee benefits	<u>4,597,799</u>	<u>(70,000)</u>	<u>4,527,799</u>	<u>4,188,338</u>	<u>339,461</u>
Total undistributed expenditures	<u>7,476,072</u>	<u>-</u>	<u>7,476,072</u>	<u>6,651,008</u>	<u>825,064</u>
Total current	<u>21,775,682</u>	<u>-</u>	<u>21,775,682</u>	<u>19,852,852</u>	<u>1,922,830</u>
Total expenditures	<u>21,775,682</u>	<u>-</u>	<u>21,775,682</u>	<u>19,852,852</u>	<u>1,922,830</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budget	21,548,940	-	21,548,940	19,876,869	1,672,071
Total other financing sources	<u>21,548,940</u>	<u>-</u>	<u>21,548,940</u>	<u>19,876,869</u>	<u>1,672,071</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(226,742)	-	(226,742)	24,017	(250,759)
Fund balances, July 1	226,742	-	226,742	226,742	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 250,759</u>	<u>\$ (250,759)</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2021

	<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	\$ 7,300,001	\$ 1,800	\$ 7,301,801	\$ 6,456,301	\$ 845,500
Total regular programs - instruction	<u>7,300,001</u>	<u>1,800</u>	<u>7,301,801</u>	<u>6,456,301</u>	<u>845,500</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	421,868	-	421,868	373,740	48,128
Other purchased services (400-500 series)	139,380	-	139,380	89,309	50,071
General supplies	210,135	(28,063)	182,072	164,048	18,024
Computers - instructional	113,966	-	113,966	3,964	110,002
Other objects	36,594	-	36,594	8,633	27,961
Miscellaneous expenditures	875	-	875	-	875
Total regular programs - undistributed instruction	<u>922,818</u>	<u>(28,063)</u>	<u>894,755</u>	<u>639,694</u>	<u>255,061</u>
Total regular programs	<u>8,222,819</u>	<u>(26,263)</u>	<u>8,196,556</u>	<u>7,095,995</u>	<u>1,100,561</u>
Special education:					
Cognitive - mild:					
Salaries of teachers	7,920	60	7,980	7,170	810
General supplies	7,000	-	7,000	5,538	1,462
Total cognitive - mild	<u>14,920</u>	<u>60</u>	<u>14,980</u>	<u>12,708</u>	<u>2,272</u>
Cognitive - moderate:					
Salaries of teachers	106,580	-	106,580	106,580	-
Other salaries for instruction	84,830	-	84,830	84,830	-
Total cognitive - moderate	<u>191,410</u>	<u>-</u>	<u>191,410</u>	<u>191,410</u>	<u>-</u>
Learning/language disabilities:					
Salaries of teachers	59,230	53,978	113,208	113,207	1
Other salaries for instruction	82,520	-	82,520	77,112	5,408
Total learning/language disabilities	<u>141,750</u>	<u>53,978</u>	<u>195,728</u>	<u>190,319</u>	<u>5,409</u>
Multiple disabilities:					
Other salaries for instruction	33,812	(33,812)	-	-	-
Total multiple disabilities	<u>33,812</u>	<u>(33,812)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Resource room/resource center:					
Salaries of teachers	1,486,900	(50,662)	1,436,238	1,415,972	20,266
Other salaries for instruction	138,996	(87,874)	51,122	51,122	-
Total resource room/resource center	<u>1,625,896</u>	<u>(138,536)</u>	<u>1,487,360</u>	<u>1,467,094</u>	<u>20,266</u>
Autism:					
Salaries of teachers	824,690	118,370	943,060	923,897	19,163
Total autism	<u>824,690</u>	<u>118,370</u>	<u>943,060</u>	<u>923,897</u>	<u>19,163</u>
Total special education - instruction	<u>2,832,478</u>	<u>60</u>	<u>2,832,538</u>	<u>2,785,428</u>	<u>47,110</u>
Bilingual education:					
Salaries of teachers	806,155	-	806,155	805,004	1,151
General supplies	3,000	-	3,000	2,879	121
Total bilingual education	<u>809,155</u>	<u>-</u>	<u>809,155</u>	<u>807,883</u>	<u>1,272</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	16,000	-	16,000	14,900	1,100
Total other instructional	<u>16,000</u>	<u>-</u>	<u>16,000</u>	<u>14,900</u>	<u>1,100</u>
Total - instruction	<u>11,880,452</u>	<u>(26,203)</u>	<u>11,854,249</u>	<u>10,704,206</u>	<u>1,150,043</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2021

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<u>Ferris High School</u>					
Attendance and social work services:					
Salaries	\$ 103,385	\$ -	\$ 103,385	\$ 51,692	\$ 51,693
Family/parent liaison salary	41,730	-	41,730	33,384	8,346
Total attendance and social work services	<u>145,115</u>	<u>-</u>	<u>145,115</u>	<u>85,076</u>	<u>60,039</u>
Health services:					
Salaries	182,210	60	182,270	109,240	73,030
Supplies and materials	4,000	-	4,000	2,981	1,019
Total health services	<u>186,210</u>	<u>60</u>	<u>186,270</u>	<u>112,221</u>	<u>74,049</u>
Other support services - students-regular:					
Salaries of other professional staff	720,280	210	720,490	554,130	166,360
Other salaries	103,280	-	103,280	95,530	7,750
Supplies and materials	13,869	-	13,869	9,735	4,134
Total other support services - students-regular	<u>837,429</u>	<u>210</u>	<u>837,639</u>	<u>659,395</u>	<u>178,244</u>
Educational media services/school library:					
Salaries	108,580	-	108,580	108,580	-
Supplies and materials	5,000	-	5,000	4,974	26
Total educational media services/school library	<u>113,580</u>	<u>-</u>	<u>113,580</u>	<u>113,554</u>	<u>26</u>
Support services - school administration:					
Salaries of principals/assistant principals	585,200	540	585,740	452,406	133,334
Salaries of secretarial and clerical assistants	447,740	(150)	447,590	376,998	70,592
Other salaries	2,800	710	3,510	3,240	270
Other purchased services (400-500 series)	2,000	-	2,000	310	1,690
Supplies and materials	62,633	(3,392)	59,241	37,136	22,105
Other objects	1,550	-	1,550	1,488	62
Total support services - school administration	<u>1,101,923</u>	<u>(2,292)</u>	<u>1,099,631</u>	<u>871,578</u>	<u>228,053</u>
Security:					
Salaries	464,032	162	464,194	426,076	38,118
Total security	<u>464,032</u>	<u>162</u>	<u>464,194</u>	<u>426,076</u>	<u>38,118</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	15,000	-	15,000	480	14,520
Total student transportation services	<u>15,000</u>	<u>-</u>	<u>15,000</u>	<u>480</u>	<u>14,520</u>
Unallocated employee benefits:					
Social Security contribution	193,927	(571)	193,356	165,275	28,081
TPAF contribution - ERIP	201,337	15,271	216,608	98,757	117,851
Health benefits	3,493,979	(14,700)	3,479,279	3,182,408	296,871
Total unallocated employee benefits	<u>3,889,243</u>	<u>-</u>	<u>3,889,243</u>	<u>3,446,440</u>	<u>442,803</u>
Total undistributed expenditures	<u>6,752,532</u>	<u>(1,860)</u>	<u>6,750,672</u>	<u>5,714,820</u>	<u>1,035,852</u>
Total current	<u>18,632,984</u>	<u>(28,063)</u>	<u>18,604,921</u>	<u>16,419,026</u>	<u>2,185,895</u>
Capital outlay:					
Equipment:					
Grades 9 - 12	-	28,063	28,063	28,063	-
Total equipment	<u>-</u>	<u>28,063</u>	<u>28,063</u>	<u>28,063</u>	<u>-</u>
Total capital outlay	<u>-</u>	<u>28,063</u>	<u>28,063</u>	<u>28,063</u>	<u>-</u>
Total expenditures	<u>18,632,984</u>	<u>-</u>	<u>18,632,984</u>	<u>16,447,089</u>	<u>2,185,895</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2021

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>Ferris High School</u>					
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budget	\$ 18,478,682	\$ -	\$ 18,478,682	\$ 16,588,192	\$ 1,890,490
Total other financing sources	<u>18,478,682</u>	<u>-</u>	<u>18,478,682</u>	<u>16,588,192</u>	<u>1,890,490</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(154,302)	-	(154,302)	141,103	(295,405)
Fund balances, July 1	154,302	-	154,302	154,302	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 295,405</u>	<u>\$ (295,405)</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2021

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<u>Lincoln High School</u>					
EXPENDITURES -					
Current:					
Regular programs - instruction:					
Salaries of teachers:					
Grades 9-12	\$ 4,137,760	\$ 19,000	\$ 4,156,760	\$ 3,595,591	\$ 561,169
Total regular programs - instruction	<u>4,137,760</u>	<u>19,000</u>	<u>4,156,760</u>	<u>3,595,591</u>	<u>561,169</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	100	-	100	-	100
Other purchased services (400-500 series)	107,094	(10,440)	96,654	53,019	43,635
Travel	3,000	-	3,000	-	3,000
General supplies	104,683	(7,210)	97,473	38,240	59,233
Computers - instructional	2,500	-	2,500	-	2,500
Textbooks	6,000	-	6,000	-	6,000
Other objects	5,500	-	5,500	-	5,500
Miscellaneous expenditures	2,550	-	2,550	-	2,550
Total regular programs - undistributed instruction	<u>231,427</u>	<u>(17,650)</u>	<u>213,777</u>	<u>91,259</u>	<u>122,518</u>
Total regular programs	<u>4,369,187</u>	<u>1,350</u>	<u>4,370,537</u>	<u>3,686,850</u>	<u>683,687</u>
Special education:					
Cognitive - mild:					
Salaries of teachers	5,400	(1,350)	4,050	2,700	1,350
General supplies	1,000	-	1,000	-	1,000
Total cognitive - mild	<u>6,400</u>	<u>(1,350)</u>	<u>5,050</u>	<u>2,700</u>	<u>2,350</u>
Multiple disabilities:					
Salaries of teachers	118,270	-	118,270	63,530	54,740
Total multiple disabilities	<u>118,270</u>	<u>-</u>	<u>118,270</u>	<u>63,530</u>	<u>54,740</u>
Resource room/resource center:					
Salaries of teachers	1,253,790	-	1,253,790	1,023,417	230,373
Other salaries for instruction	203,396	-	203,396	134,744	68,652
Total resource room/resource center	<u>1,457,186</u>	<u>-</u>	<u>1,457,186</u>	<u>1,158,161</u>	<u>299,025</u>
Autism:					
Salaries of teachers	68,830	-	68,830	68,830	-
Other salaries for instruction	46,128	-	46,128	46,128	-
Total autism	<u>114,958</u>	<u>-</u>	<u>114,958</u>	<u>114,958</u>	<u>-</u>
Total special education - instruction	<u>1,696,814</u>	<u>(1,350)</u>	<u>1,695,464</u>	<u>1,339,349</u>	<u>356,115</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	25,000	-	25,000	13,700	11,300
Supplies and materials	500	-	500	-	500
Total other instructional	<u>25,500</u>	<u>-</u>	<u>25,500</u>	<u>13,700</u>	<u>11,800</u>
Total - instruction	<u>6,091,501</u>	<u>-</u>	<u>6,091,501</u>	<u>5,039,899</u>	<u>1,051,602</u>
Attendance and social work services:					
Salaries	42,392	1	42,393	42,392	1
Family/parent liaison salary	41,730	-	41,730	41,730	-
Supplies and materials	500	-	500	-	500
Total attendance and social work services	<u>84,622</u>	<u>1</u>	<u>84,623</u>	<u>84,122</u>	<u>501</u>
Health services:					
Salaries	105,780	-	105,780	105,760	20
Supplies and materials	1,500	-	1,500	1,195	305
Total health services	<u>107,280</u>	<u>-</u>	<u>107,280</u>	<u>106,955</u>	<u>325</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2021

	<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	\$ 390,130	\$ (14,460)	\$ 375,670	\$ 334,870	\$ 40,800
Other salaries	61,940	-	61,940	61,940	-
Supplies and materials	10,000	-	10,000	4,389	5,611
Total other support services - students-regular	<u>462,070</u>	<u>(14,460)</u>	<u>447,610</u>	<u>401,199</u>	<u>46,411</u>
Educational media services/school library:					
Supplies and materials	2,000	-	2,000	-	2,000
Computers	2,000	-	2,000	1,818	182
Total educational media services/school library	<u>4,000</u>	<u>-</u>	<u>4,000</u>	<u>1,818</u>	<u>2,182</u>
Support services - school administration:					
Salaries of principals/assistant principals	390,700	4,000	394,700	392,438	2,262
Salaries of secretarial and clerical assistants	196,465	-	196,465	165,093	31,372
Other salaries	3,500	-	3,500	480	3,020
Other professional and technical services	1,000	-	1,000	-	1,000
Other purchased services (400-500 series)	13,500	(4,000)	9,500	1,630	7,870
Supplies and materials	20,090	(7,315)	12,775	6,258	6,517
Computers	-	7,315	7,315	5,995	1,320
Other objects	4,736	-	4,736	4,489	247
Total support services - school administration	<u>629,991</u>	<u>-</u>	<u>629,991</u>	<u>576,383</u>	<u>53,608</u>
Security:					
Salaries	366,594	14,459	381,053	377,778	3,275
Total security	<u>366,594</u>	<u>14,459</u>	<u>381,053</u>	<u>377,778</u>	<u>3,275</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	11,368	-	11,368	994	10,374
Total student transportation services	<u>11,368</u>	<u>-</u>	<u>11,368</u>	<u>994</u>	<u>10,374</u>
Unallocated employee benefits:					
Social Security contribution	92,375	7,878	100,253	89,449	10,804
TPAF contribution - ERIP	76,425	5,638	82,063	36,392	45,671
Health benefits	2,433,983	(13,516)	2,420,467	1,913,909	506,558
Total unallocated employee benefits	<u>2,602,783</u>	<u>-</u>	<u>2,602,783</u>	<u>2,039,750</u>	<u>563,033</u>
Total undistributed expenditures	<u>4,268,708</u>	<u>-</u>	<u>4,268,708</u>	<u>3,588,999</u>	<u>679,709</u>
Total current	<u>10,360,209</u>	<u>-</u>	<u>10,360,209</u>	<u>8,628,898</u>	<u>1,731,311</u>
Total expenditures	<u>10,360,209</u>	<u>-</u>	<u>10,360,209</u>	<u>8,628,898</u>	<u>1,731,311</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budget	10,268,458	-	10,268,458	8,634,438	1,634,020
Total other financing sources	<u>10,268,458</u>	<u>-</u>	<u>10,268,458</u>	<u>8,634,438</u>	<u>1,634,020</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(91,751)	-	(91,751)	5,540	(97,291)
Fund balances, July 1	91,751	-	91,751	91,751	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 97,291</u>	<u>\$ (97,291)</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2021

	<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	\$ 4,259,450	\$ 24,540	\$ 4,283,990	\$ 3,844,089	\$ 439,901
Total regular programs - instruction	<u>4,259,450</u>	<u>24,540</u>	<u>4,283,990</u>	<u>3,844,089</u>	<u>439,901</u>
Regular programs - undistributed instruction:					
Other purchased services (400-500 series)	32,655	-	32,655	14,556	18,099
Travel	2,050	-	2,050	-	2,050
General supplies	38,750	-	38,750	2,747	36,003
Computers - instructional	7,532	-	7,532	-	7,532
Textbooks	5,000	-	5,000	-	5,000
Other objects	12,224	-	12,224	1,001	11,223
Miscellaneous expenditures	4,125	-	4,125	-	4,125
Total regular programs - undistributed instruction	<u>102,336</u>	<u>-</u>	<u>102,336</u>	<u>18,304</u>	<u>84,032</u>
Total regular programs	<u>4,361,786</u>	<u>24,540</u>	<u>4,386,326</u>	<u>3,862,393</u>	<u>523,933</u>
Special education:					
Learning/language disabilities:					
Salaries of teachers	162,320	-	162,320	107,580	54,740
Total learning/language disabilities	<u>162,320</u>	<u>-</u>	<u>162,320</u>	<u>107,580</u>	<u>54,740</u>
Resource room/resource center:					
Salaries of teachers	1,128,420	-	1,128,420	972,003	156,417
Other salaries for instruction	119,620	-	119,620	84,308	35,312
Total resource room/resource center	<u>1,248,040</u>	<u>-</u>	<u>1,248,040</u>	<u>1,056,311</u>	<u>191,729</u>
Total special education - instruction	<u>1,410,360</u>	<u>-</u>	<u>1,410,360</u>	<u>1,163,891</u>	<u>246,469</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	50,000	(24,540)	25,460	1,800	23,660
Total other instructional	<u>50,000</u>	<u>(24,540)</u>	<u>25,460</u>	<u>1,800</u>	<u>23,660</u>
Total - instruction	<u>5,822,146</u>	<u>-</u>	<u>5,822,146</u>	<u>5,028,084</u>	<u>794,062</u>
Attendance and social work services:					
Salaries	26,022	-	26,022	26,022	-
Family/parent liaison salary	42,380	-	42,380	42,380	-
Total attendance and social work services	<u>68,402</u>	<u>-</u>	<u>68,402</u>	<u>68,402</u>	<u>-</u>
Health services:					
Salaries	212,940	-	212,940	212,040	900
Supplies and materials	1,500	-	1,500	875	625
Total health services	<u>214,440</u>	<u>-</u>	<u>214,440</u>	<u>212,915</u>	<u>1,525</u>
Other support services - students-regular:					
Salaries of other professional staff	298,360	96,280	394,640	393,380	1,260
Other salaries	219,460	-	219,460	219,460	-
Supplies and materials	9,000	-	9,000	4,279	4,721
Total other support services - students-regular	<u>526,820</u>	<u>96,280</u>	<u>623,100</u>	<u>617,119</u>	<u>5,981</u>
Educational media services/school library:					
Salaries	111,580	(111,580)	-	-	-
Total educational media services/school library	<u>111,580</u>	<u>(111,580)</u>	<u>-</u>	<u>-</u>	<u>-</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2021

	<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	\$ 582,585	\$ 129,959	\$ 712,544	\$ 697,363	\$ 15,181
Salaries of secretarial and clerical assistants	200,173	(71,420)	128,753	128,159	594
Other salaries	540	-	540	360	180
Other purchased services (400-500 series)	54,482	-	54,482	392	54,090
Supplies and materials	50,000	(388)	49,612	15,676	33,936
Total support services - school administration	<u>887,780</u>	<u>58,151</u>	<u>945,931</u>	<u>841,950</u>	<u>103,981</u>
Security:					
Salaries	389,121	13,547	402,668	401,575	1,093
Total security	<u>389,121</u>	<u>13,547</u>	<u>402,668</u>	<u>401,575</u>	<u>1,093</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	30,000	(19,000)	11,000	360	10,640
Total student transportation services	<u>30,000</u>	<u>(19,000)</u>	<u>11,000</u>	<u>360</u>	<u>10,640</u>
Unallocated employee benefits:					
Social Security contribution	96,384	263	96,647	81,152	15,495
TPAF contribution - ERIP	110,621	10,764	121,385	55,104	66,281
Health benefits	2,079,517	(67,425)	2,012,092	1,828,688	183,404
Total unallocated employee benefits	<u>2,286,522</u>	<u>(56,398)</u>	<u>2,230,124</u>	<u>1,964,944</u>	<u>265,180</u>
Total undistributed expenditures	<u>4,514,665</u>	<u>(19,000)</u>	<u>4,495,665</u>	<u>4,107,265</u>	<u>388,400</u>
Total current	<u>10,336,811</u>	<u>(19,000)</u>	<u>10,317,811</u>	<u>9,135,349</u>	<u>1,182,462</u>
Capital outlay:					
Equipment:					
Undistributed expenditures:					
School administration	-	19,000	19,000	-	19,000
Total equipment	<u>-</u>	<u>19,000</u>	<u>19,000</u>	<u>-</u>	<u>19,000</u>
Total capital outlay	<u>-</u>	<u>19,000</u>	<u>19,000</u>	<u>-</u>	<u>19,000</u>
Total expenditures	<u>10,336,811</u>	<u>-</u>	<u>10,336,811</u>	<u>9,135,349</u>	<u>1,201,462</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budget	10,241,016	-	10,241,016	9,163,840	1,077,176
Total other financing sources	<u>10,241,016</u>	<u>-</u>	<u>10,241,016</u>	<u>9,163,840</u>	<u>1,077,176</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(95,795)	-	(95,795)	28,491	(124,286)
Fund balances, July 1	95,795	-	95,795	95,795	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 124,286</u>	<u>\$ (124,286)</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2021

	<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	\$ 4,303,115	\$ (9,610)	\$ 4,293,505	\$ 3,513,918	\$ 779,587
Total regular programs - instruction	<u>4,303,115</u>	<u>(9,610)</u>	<u>4,293,505</u>	<u>3,513,918</u>	<u>779,587</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	53,096	-	53,096	53,096	-
Other purchased services (400-500 series)	156,331	29,000	185,331	161,023	24,308
Travel	5,468	(4,000)	1,468	468	1,000
General supplies	94,745	(79,000)	15,745	645	15,100
Computers - instructional	35,773	66,900	102,673	97,721	4,952
Textbooks	1,829	-	1,829	-	1,829
Other objects	4,700	(4,700)	-	-	-
Miscellaneous expenditures	750	-	750	-	750
Total regular programs - undistributed instruction	<u>352,692</u>	<u>8,200</u>	<u>360,892</u>	<u>312,953</u>	<u>47,939</u>
Total regular programs	<u>4,655,807</u>	<u>(1,410)</u>	<u>4,654,397</u>	<u>3,826,871</u>	<u>827,526</u>
Special education:					
Cognitive - mild:					
General supplies	5,000	-	5,000	-	5,000
Total cognitive - mild	<u>5,000</u>	<u>-</u>	<u>5,000</u>	<u>-</u>	<u>5,000</u>
Autism:					
Salaries of teachers	721,000	-	721,000	592,774	128,226
Other salaries for instruction	503,516	-	503,516	413,561	89,955
Total autism	<u>1,224,516</u>	<u>-</u>	<u>1,224,516</u>	<u>1,006,335</u>	<u>218,181</u>
Total special education - instruction	<u>1,229,516</u>	<u>-</u>	<u>1,229,516</u>	<u>1,006,335</u>	<u>223,181</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	-	9,610	9,610	9,610	-
Total other instructional	<u>-</u>	<u>9,610</u>	<u>9,610</u>	<u>9,610</u>	<u>-</u>
Total - instruction	<u>5,885,323</u>	<u>8,200</u>	<u>5,893,523</u>	<u>4,842,816</u>	<u>1,050,707</u>
Attendance and social work services:					
Salaries	68,923	-	68,923	34,462	34,461
Family/parent liaison salary	33,570	-	33,570	33,570	-
Total attendance and social work services	<u>102,493</u>	<u>-</u>	<u>102,493</u>	<u>68,032</u>	<u>34,461</u>
Health services:					
Salaries	103,280	-	103,280	103,280	-
Supplies and materials	2,000	-	2,000	-	2,000
Total health services	<u>105,280</u>	<u>-</u>	<u>105,280</u>	<u>103,280</u>	<u>2,000</u>
Other support services - students-regular:					
Salaries of other professional staff	283,850	-	283,850	283,850	-
Other salaries	110,880	-	110,880	103,130	7,750
Supplies and materials	2,000	-	2,000	1,598	402
Total other support services - students-regular	<u>396,730</u>	<u>-</u>	<u>396,730</u>	<u>388,578</u>	<u>8,152</u>
Educational media services/school library:					
Other salaries for instruction	41,730	-	41,730	41,730	-
Supplies and materials	8,000	-	8,000	6,371	1,629
Total educational media services/school library	<u>49,730</u>	<u>-</u>	<u>49,730</u>	<u>48,101</u>	<u>1,629</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2021

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>Mc Nair Academic High School</u>					
Support services - school administration:					
Salaries of principals/assistant principals	\$ 275,700	\$ 6,300	\$ 282,000	\$ 281,950	\$ 50
Salaries of secretarial and clerical assistants	166,025	(17,040)	148,985	129,800	19,185
Other salaries	1,950	-	1,950	-	1,950
Other purchased services (400-500 series)	18,000	-	18,000	13,618	4,382
Supplies and materials	7,000	-	7,000	2,290	4,710
Total support services - school administration	<u>468,675</u>	<u>(10,740)</u>	<u>457,935</u>	<u>427,658</u>	<u>30,277</u>
Security:					
Salaries	117,405	10,740	128,145	128,145	-
Total security	<u>117,405</u>	<u>10,740</u>	<u>128,145</u>	<u>128,145</u>	<u>-</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	8,775	(8,200)	575	240	335
Total student transportation services	<u>8,775</u>	<u>(8,200)</u>	<u>575</u>	<u>240</u>	<u>335</u>
Unallocated employee benefits:					
Social Security contribution	96,768	-	96,768	83,521	13,247
TPAF contribution - ERIP	80,122	-	80,122	37,380	42,742
Health benefits	2,156,079	-	2,156,079	1,635,440	520,639
Total unallocated employee benefits	<u>2,332,969</u>	<u>-</u>	<u>2,332,969</u>	<u>1,756,341</u>	<u>576,628</u>
Total undistributed expenditures	<u>3,582,057</u>	<u>(8,200)</u>	<u>3,573,857</u>	<u>2,920,375</u>	<u>653,482</u>
Total current	<u>9,467,380</u>	<u>-</u>	<u>9,467,380</u>	<u>7,763,191</u>	<u>1,704,189</u>
Total expenditures	<u>9,467,380</u>	<u>-</u>	<u>9,467,380</u>	<u>7,763,191</u>	<u>1,704,189</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budget	9,385,882	-	9,385,882	7,766,838	1,619,044
Total other financing sources	<u>9,385,882</u>	<u>-</u>	<u>9,385,882</u>	<u>7,766,838</u>	<u>1,619,044</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(81,498)	-	(81,498)	3,647	(85,145)
Fund balances, July 1	81,498	-	81,498	81,498	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 85,145</u>	<u>\$ (85,145)</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2021

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<u>Infinity Institute</u>					
EXPENDITURES -					
Current:					
Regular programs - instruction:					
Salaries of teachers:					
Grades 6-8	\$ 167,615	\$ (1,600)	\$ 166,015	\$ 166,015	\$ -
Grades 9-12	1,511,148	9,402	1,520,550	1,517,718	2,832
Total regular programs - instruction	<u>1,678,763</u>	<u>7,802</u>	<u>1,686,565</u>	<u>1,683,733</u>	<u>2,832</u>
Regular programs - undistributed instruction:					
Other purchased services (400-500 series)	24,278	10,398	34,676	32,851	1,825
General supplies	62,220	(20,379)	41,841	41,795	46
Computers - instructional	32,543	25,754	58,297	57,819	478
Textbooks	5,500	(4,183)	1,317	1,317	-
Other objects	4,355	(2,000)	2,355	452	1,903
Miscellaneous expenditures	1,875	-	1,875	625	1,250
Total regular programs - undistributed instruction	<u>130,771</u>	<u>9,590</u>	<u>140,361</u>	<u>134,859</u>	<u>5,502</u>
Total regular programs	<u>1,809,534</u>	<u>17,392</u>	<u>1,826,926</u>	<u>1,818,592</u>	<u>8,334</u>
Special education:					
Resource room/resource center:					
Salaries of teachers	115,280	-	115,280	115,280	-
Total resource room/resource center	<u>115,280</u>	<u>-</u>	<u>115,280</u>	<u>115,280</u>	<u>-</u>
Total special education - instruction	<u>115,280</u>	<u>-</u>	<u>115,280</u>	<u>115,280</u>	<u>-</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	10,620	(7,802)	2,818	2,600	218
Total other instructional	<u>10,620</u>	<u>(7,802)</u>	<u>2,818</u>	<u>2,600</u>	<u>218</u>
Total - instruction	<u>1,935,434</u>	<u>9,590</u>	<u>1,945,024</u>	<u>1,936,472</u>	<u>8,552</u>
Health services:					
Salaries	111,980	501	112,481	112,481	-
Supplies and materials	700	(302)	398	398	-
Total health services	<u>112,680</u>	<u>199</u>	<u>112,879</u>	<u>112,879</u>	<u>-</u>
Other support services - students-regular:					
Salaries of other professional staff	100,480	-	100,480	99,830	650
Salaries of secretarial and clerical assistants	37,610	(978)	36,632	-	36,632
Supplies and materials	4,000	(3,155)	845	520	325
Total other support services - students-regular	<u>142,090</u>	<u>(4,133)</u>	<u>137,957</u>	<u>100,350</u>	<u>37,607</u>
Educational media services/school library:					
Salaries	121,280	-	121,280	-	121,280
Supplies and materials	1,300	(809)	491	491	-
Total educational media services/school library	<u>122,580</u>	<u>(809)</u>	<u>121,771</u>	<u>491</u>	<u>121,280</u>
Instruction staff training services:					
Other purchased services (400-500 series)	1,000	(825)	175	175	-
Total instruction staff training services	<u>1,000</u>	<u>(825)</u>	<u>175</u>	<u>175</u>	<u>-</u>
Support services - school administration:					
Salaries of principals/assistant principals	283,400	-	283,400	281,967	1,433
Salaries of secretarial and clerical assistants	39,295	-	39,295	-	39,295
Other purchased services (400-500 series)	20,466	-	20,466	9,945	10,521
Supplies and materials	26,215	-	26,215	25,774	441
Other objects	250	-	250	250	-
Total support services - school administration	<u>369,626</u>	<u>-</u>	<u>369,626</u>	<u>317,936</u>	<u>51,690</u>
Security:					
Salaries	78,245	642	78,887	78,886	1
Total security	<u>78,245</u>	<u>642</u>	<u>78,887</u>	<u>78,886</u>	<u>1</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2021

	<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	\$ 7,500	\$ (4,665)	\$ 2,835	\$ 1,935	\$ 900
Total student transportation services	<u>7,500</u>	<u>(4,665)</u>	<u>2,835</u>	<u>1,935</u>	<u>900</u>
Unallocated employee benefits:					
Social Security contribution	29,667	5,376	35,043	26,946	8,097
TPAF contribution - ERIP	59,905	-	59,905	29,207	30,698
Health benefits	607,893	(5,375)	602,518	466,379	136,139
Total unallocated employee benefits	<u>697,465</u>	<u>1</u>	<u>697,466</u>	<u>522,532</u>	<u>174,934</u>
Total undistributed expenditures	<u>1,531,186</u>	<u>(9,590)</u>	<u>1,521,596</u>	<u>1,135,184</u>	<u>386,412</u>
Total current	<u>3,466,620</u>	<u>-</u>	<u>3,466,620</u>	<u>3,071,656</u>	<u>394,964</u>
Capital outlay:					
Equipment:					
Undistributed expenditures:					
School administration	25,000	-	25,000	25,000	-
Total equipment	<u>25,000</u>	<u>-</u>	<u>25,000</u>	<u>25,000</u>	<u>-</u>
Total capital outlay	<u>25,000</u>	<u>-</u>	<u>25,000</u>	<u>25,000</u>	<u>-</u>
Total expenditures	<u>3,491,620</u>	<u>-</u>	<u>3,491,620</u>	<u>3,096,656</u>	<u>394,964</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budget	3,445,666	-	3,445,666	3,088,916	356,750
Total other financing sources	<u>3,445,666</u>	<u>-</u>	<u>3,445,666</u>	<u>3,088,916</u>	<u>356,750</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(45,954)	-	(45,954)	(7,740)	(38,214)
Fund balances, July 1	45,954	-	45,954	45,954	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 38,214</u>	<u>\$ (38,214)</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2021

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<u>Innovation High School</u>					
EXPENDITURES -					
Current:					
Regular programs - instruction:					
Salaries of teachers:					
Grades 9-12	\$ 1,834,600	\$ (1,560)	\$ 1,833,040	\$ 1,561,546	\$ 271,494
Total regular programs - instruction	<u>1,834,600</u>	<u>(1,560)</u>	<u>1,833,040</u>	<u>1,561,546</u>	<u>271,494</u>
Regular programs - undistributed instruction:					
Purchased professional - educational services	1,500	(1,500)	-	-	-
Other purchased services (400-500 series)	43,421	7,673	51,094	38,992	12,102
General supplies	33,811	(9,474)	24,337	7,507	16,830
Computers - instructional	11,076	28,705	39,781	20,733	19,048
Textbooks	3,500	1,617	5,117	5,117	-
Other objects	14,624	(12,905)	1,719	-	1,719
Miscellaneous expenditures	875	-	875	-	875
Total regular programs - undistributed instruction	<u>108,807</u>	<u>14,116</u>	<u>122,923</u>	<u>72,349</u>	<u>50,574</u>
Total regular programs	<u>1,943,407</u>	<u>12,556</u>	<u>1,955,963</u>	<u>1,633,895</u>	<u>322,068</u>
Special education:					
Resource room/resource center:					
Salaries of teachers	340,180	-	340,180	276,350	63,830
Total resource room/resource center	<u>340,180</u>	<u>-</u>	<u>340,180</u>	<u>276,350</u>	<u>63,830</u>
Total special education - instruction	<u>340,180</u>	<u>-</u>	<u>340,180</u>	<u>276,350</u>	<u>63,830</u>
Total - instruction	<u>2,283,587</u>	<u>12,556</u>	<u>2,296,143</u>	<u>1,910,245</u>	<u>385,898</u>
Health services:					
Supplies and materials	500	-	500	299	201
Total health services	<u>500</u>	<u>-</u>	<u>500</u>	<u>299</u>	<u>201</u>
Other support services - students-regular:					
Salaries of other professional staff	110,530	-	110,530	102,780	7,750
Supplies and materials	1,000	-	1,000	560	440
Total other support services - students-regular	<u>111,530</u>	<u>-</u>	<u>111,530</u>	<u>103,340</u>	<u>8,190</u>
Support services - school administration:					
Salaries of principals/assistant principals	138,875	(44,826)	94,049	20,214	73,835
Salaries of secretarial and clerical assistants	67,445	4,485	71,930	71,675	255
Other purchased services (400-500 series)	23,963	299	24,262	10,062	14,200
Supplies and materials	11,600	2,145	13,745	5,390	8,355
Total support services - school administration	<u>241,883</u>	<u>(37,897)</u>	<u>203,986</u>	<u>107,341</u>	<u>96,645</u>
Security:					
Salaries	68,384	40,341	108,725	108,725	-
Total security	<u>68,384</u>	<u>40,341</u>	<u>108,725</u>	<u>108,725</u>	<u>-</u>
Student transportation services:					
Contracted services -					
(other than between home and school) - vendors	15,000	(15,000)	-	-	-
Total student transportation services	<u>15,000</u>	<u>(15,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Unallocated employee benefits:					
Social Security contribution	29,162	2,109	31,271	25,179	6,092
TPAF contribution - ERIP	54,818	-	54,818	25,341	29,477
Health benefits	850,317	(2,109)	848,208	658,793	189,415
Total unallocated employee benefits	<u>934,297</u>	<u>-</u>	<u>934,297</u>	<u>709,313</u>	<u>224,984</u>
Total undistributed expenditures	<u>1,371,594</u>	<u>(12,556)</u>	<u>1,359,038</u>	<u>1,029,018</u>	<u>330,020</u>
Total current	<u>3,655,181</u>	<u>-</u>	<u>3,655,181</u>	<u>2,939,263</u>	<u>715,918</u>
Total expenditures	<u>3,655,181</u>	<u>-</u>	<u>3,655,181</u>	<u>2,939,263</u>	<u>715,918</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2021

	<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	\$ 3,569,828	\$ -	\$ 3,569,828	\$ 2,932,564	\$ 637,264
Total other financing sources	<u>3,569,828</u>	<u>-</u>	<u>3,569,828</u>	<u>2,932,564</u>	<u>637,264</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(85,353)	-	(85,353)	(6,699)	(78,654)
Fund balances, July 1	85,353	-	85,353	85,353	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 78,654</u>	<u>\$ (78,654)</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, 2021

	Total Brought Forward (Ex. E-1a)	(CRF) Coronavirus Relief Fund	(CRF) Nonpublic Digital Divide	Adult Education and Literacy	Title I - Part A
REVENUES					
Federal sources	\$ 27,140,249	\$ 2,545,612	\$ 161,682	\$ 431,504	\$ 13,581,155
State sources	67,499,852	-	-	-	-
Private sources	458,118	-	-	-	-
Total revenues	<u>95,098,219</u>	<u>2,545,612</u>	<u>161,682</u>	<u>431,504</u>	<u>13,581,155</u>
EXPENDITURES					
Current:					
Instruction:					
Salaries of teachers	16,424,536	-	-	382,182	-
Other salaries for instruction	6,653,564	-	-	-	-
Unused vacation payment to terminated/retired staff	19,836	-	-	-	-
Purchased professional and technical services	487,245	-	-	-	-
Purchased professional - educational services	56,420	-	-	-	-
Other purchased services	2,419,049	-	-	-	16,975
Tuition to other LEA's within the state - regular	1,209,826	-	-	-	-
Tuition to CSSD & regional day schools	5,253,505	-	-	-	-
Supplies and materials	159,375	-	-	3,515	-
General supplies	2,161,004	-	-	-	93,864
Computers - instructional	7,709,960	-	161,682	42,270	1,590,398
Textbooks	210,688	-	-	-	-
Other objects	-	-	-	-	-
Total instruction	<u>42,765,008</u>	<u>-</u>	<u>161,682</u>	<u>427,967</u>	<u>1,701,237</u>
Support services:					
Salaries	-	-	-	-	174,700
Salaries of supervisors of instructions	594,602	-	-	-	505,905
Salaries of principals/assistant principals	346,250	-	-	-	-
Salaries of other professional staff	2,924,172	-	-	-	-
Salaries of secretarial and clerical assistants	387,658	-	-	-	42,465
Other salaries	1,277,787	290,000	-	-	125,285
Family/parent liaison salary	5,815	-	-	-	-
Other salaries for instruction	1,367,844	-	-	-	-
Unused vacation payment to terminated/retired staff	15,424	-	-	-	-
Personal services - employee benefits	10,344,319	22,689	-	-	132,523
Social Security contribution	93,699	-	-	-	57,195
TPAF contribution	437,482	-	-	-	275,592
Unused sick payment to terminated/retired staff	166,115	-	-	-	-
Purchased professional and technical services	710,570	-	-	2,500	515,983
Purchased educational services- contracted pre-k	27,499,127	-	-	-	-
Cleaning, repair and maintenance services	4,794	-	-	-	-
Other purchased services	2,287,556	452,985	-	-	-
Travel	1,815	-	-	-	-
Miscellaneous purchased services	33,805	-	-	-	-
Supplies and materials	3,740,300	1,051,688	-	1,037	72,978
Computers - non-instructional	42,739	433,500	-	-	110,434
Other objects	-	-	-	-	-
Indirect Costs	387,854	-	-	-	-
Student activities	353,425	-	-	-	-
Scholarships	17,500	-	-	-	-
Total support services	<u>53,040,652</u>	<u>2,250,862</u>	<u>-</u>	<u>3,537</u>	<u>2,013,060</u>
Capital outlay:					
Instructional equipment	1,078,528	-	-	-	344,856
Non-instructional equipment	74,180	294,750	-	-	-
Total capital outlay	<u>1,152,708</u>	<u>294,750</u>	<u>-</u>	<u>-</u>	<u>344,856</u>
Total expenditures	<u>96,958,368</u>	<u>2,545,612</u>	<u>161,682</u>	<u>431,504</u>	<u>4,059,153</u>
OTHER FINANCING SOURCES (USES)					
Transfer in - local contribution from general fund	1,800,000	-	-	-	-
Transfer out - contribution to school based budget	-	-	-	-	(9,522,002)
Total other financing Sources (uses)	<u>1,800,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(9,522,002)</u>
Total Outflows	<u>95,158,368</u>	<u>2,545,612</u>	<u>161,682</u>	<u>431,504</u>	<u>13,581,155</u>
Excess (deficiency) of revenues over (under) expenditures and other financing (uses)	(60,149)	-	-	-	-
Fund balance, July 1 (as restated)	1,086,707	-	-	-	-
Fund balance, June 30	<u>\$ 1,026,558</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Elementary and Secondary Education Act (ESEA)						
Title I - Part A Reallocated	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	Totals 2021
\$ 489,157	\$ 2,498,293	\$ 1,158,768	\$ 647,916	\$ 122,360	\$ 1,126,841	\$ 49,903,537
-	-	-	-	-	-	67,499,852
-	-	-	-	-	-	458,118
<u>489,157</u>	<u>2,498,293</u>	<u>1,158,768</u>	<u>647,916</u>	<u>122,360</u>	<u>1,126,841</u>	<u>117,861,507</u>
23,313	143,694	-	147,009	-	78,860	17,199,594
-	180	-	-	-	-	6,653,744
-	-	-	-	-	-	19,836
-	-	-	-	-	49,530	536,775
-	-	-	-	-	-	56,420
30,924	207,756	-	-	-	185,580	2,860,284
-	-	-	-	-	-	1,209,826
-	-	-	-	-	-	5,253,505
-	-	-	-	-	-	162,890
49,650	118,822	1,056	190,780	53,340	524,910	3,193,426
382,544	1,397,303	-	-	69,020	244,941	11,598,118
-	-	-	-	-	-	210,688
-	-	-	-	-	692	692
<u>486,431</u>	<u>1,867,755</u>	<u>1,056</u>	<u>337,789</u>	<u>122,360</u>	<u>1,084,513</u>	<u>48,955,798</u>
-	-	-	-	-	-	174,700
-	-	-	-	-	-	1,100,507
-	-	-	-	-	-	346,250
-	-	-	-	-	-	2,924,172
-	-	-	-	-	-	430,123
-	4,185	566,608	25,860	-	1,350	2,291,075
-	-	-	-	-	-	5,815
-	-	-	-	-	-	1,367,844
-	-	-	-	-	-	15,424
-	1,020	133,660	3,367	-	474	10,638,052
-	-	32,702	-	-	-	183,596
-	-	153,292	-	-	-	866,366
-	-	-	-	-	-	166,115
2,726	624,800	15,500	-	-	3,490	1,875,569
-	-	-	-	-	-	27,499,127
-	-	-	-	-	-	4,794
-	533	99,619	187,915	-	9,500	3,038,108
-	-	-	-	-	-	1,815
-	-	-	-	-	-	33,805
-	-	69,577	-	-	12,418	4,947,998
-	-	81,767	92,985	-	-	761,425
-	-	4,987	-	-	-	4,987
-	-	-	-	-	-	387,854
-	-	-	-	-	-	353,425
-	-	-	-	-	-	17,500
<u>2,726</u>	<u>630,538</u>	<u>1,157,712</u>	<u>310,127</u>	<u>-</u>	<u>27,232</u>	<u>59,436,446</u>
-	-	-	-	-	15,096	1,438,480
-	-	-	-	-	-	368,930
-	-	-	-	-	15,096	1,807,410
<u>489,157</u>	<u>2,498,293</u>	<u>1,158,768</u>	<u>647,916</u>	<u>122,360</u>	<u>1,126,841</u>	<u>110,199,654</u>
-	-	-	-	-	-	1,800,000
-	-	-	-	-	-	(9,522,002)
-	-	-	-	-	-	(7,722,002)
<u>489,157</u>	<u>2,498,293</u>	<u>1,158,768</u>	<u>647,916</u>	<u>122,360</u>	<u>1,126,841</u>	<u>117,921,656</u>
-	-	-	-	-	-	(60,149)
-	-	-	-	-	-	1,086,707
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,026,558</u>

JERSEY CITY PUBLIC SCHOOLS
Special Revenue Fund
Combining Schedules of Program Revenues and Expenditures - Budgetary Basis
for the Fiscal Year Ended June 30, 2021

	Total Brought Forward (Ex. E-1b)	IDEA Part B	IDEA Preschool	Career and Technical Education - Perkins	21st Century Community Learning Center
REVENUES					
Federal sources	\$ -	\$ 9,178,662	\$ 228,194	\$ 67,952	\$ 400,804
State sources	1,673,122	-	-	-	-
Private sources	458,118	-	-	-	-
Total revenues	<u>2,131,240</u>	<u>9,178,662</u>	<u>228,194</u>	<u>67,952</u>	<u>400,804</u>
EXPENDITURES					
Current:					
Instruction:					
Salaries of teachers	17,991	674,448	97,806	6,240	154,470
Other salaries for instruction	-	-	-	-	-
Unused vacation payment to terminated/retired staff	-	-	-	-	-
Purchased professional and technical services	-	406,311	-	4,300	72,889
Purchased professional - educational services	-	-	-	-	-
Other purchased services	9,205	106,553	-	-	-
Tuition to other LEA's within the state - regular	-	-	-	-	-
Tuition to CSSD & regional day schools	-	5,253,505	-	-	-
Supplies and materials	-	-	-	-	-
General supplies	512,026	582,941	54,531	12,940	7,507
Computers - instructional	25,801	328,490	-	-	11,865
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total instruction	<u>565,023</u>	<u>7,352,248</u>	<u>152,337</u>	<u>23,480</u>	<u>246,731</u>
Support services:					
Salaries	-	-	-	-	-
Salaries of supervisors of instructions	-	152,550	-	-	-
Salaries of principals/assistant principals	-	-	-	-	-
Salaries of other professional staff	-	-	-	-	-
Salaries of secretarial and clerical assistants	-	-	-	-	-
Other salaries	6,580	426,970	-	10,800	97,331
Family/parent liaison salary	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Unused vacation payment to terminated/retired staff	-	-	-	-	-
Personal services - employee benefits	9	341,822	26,144	826	4,464
Social Security contribution	-	86,217	7,482	-	-
TPAF contribution	-	402,588	34,894	-	-
Unused sick payment to terminated/retired staff	-	-	-	-	-
Purchased professional and technical services	598,766	10,500	-	4,200	47,109
Purchased educational services- contracted pre-k	-	-	-	-	-
Cleaning, repair and maintenance services	-	-	-	4,794	-
Other purchased services	141,137	4,796	-	5,000	-
Travel	-	-	-	-	-
Miscellaneous purchased services	33,805	-	-	-	-
Supplies and materials	403,122	34,730	-	-	5,169
Computers - non-instructional	-	15,598	-	-	-
Other objects	-	-	-	-	-
Indirect Costs	12,442	350,643	7,337	-	-
Student activities	353,425	-	-	-	-
Scholarships	17,500	-	-	-	-
Total support services	<u>1,566,786</u>	<u>1,826,414</u>	<u>75,857</u>	<u>25,620</u>	<u>154,073</u>
Capital outlay:					
Instructional equipment	-	-	-	18,852	-
Non-instructional equipment	59,580	-	-	-	-
Total capital outlay	<u>59,580</u>	<u>-</u>	<u>-</u>	<u>18,852</u>	<u>-</u>
Total expenditures	<u>2,191,389</u>	<u>9,178,662</u>	<u>228,194</u>	<u>67,952</u>	<u>400,804</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>2,191,389</u>	<u>9,178,662</u>	<u>228,194</u>	<u>67,952</u>	<u>400,804</u>
Excess (deficiency) of revenues over (under) expenditures and other financing (uses)	(60,149)	-	-	-	-
Fund balance, July 1 (as restated)	1,086,707	-	-	-	-
Fund balance, June 30	<u>\$ 1,026,558</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CARES ESSER I	CARES ESSER II	Preschool Education Aid	Nonpublic Textbooks	Nonpublic Auxiliary Services Aid Ch. 192		Total Carried Forward
				Compensatory Education	English as a Second Language	
\$ 9,444,342	\$ 7,820,295	\$ -	\$ -	\$ -	\$ -	\$ 27,140,249
-	-	65,311,573	210,688	302,704	1,765	67,499,852
-	-	-	-	-	-	458,118
<u>9,444,342</u>	<u>7,820,295</u>	<u>65,311,573</u>	<u>210,688</u>	<u>302,704</u>	<u>1,765</u>	<u>95,098,219</u>
197,475	-	15,116,780	-	159,326	-	16,424,536
-	-	6,653,564	-	-	-	6,653,564
-	-	19,836	-	-	-	19,836
3,745	-	-	-	-	-	487,245
-	-	-	-	55,000	1,420	56,420
2,197,130	33,566	57,595	-	15,000	-	2,419,049
-	-	1,209,826	-	-	-	1,209,826
-	-	-	-	-	-	5,253,505
-	-	159,375	-	-	-	159,375
681,859	306,914	-	-	2,286	-	2,161,004
849,232	6,494,572	-	-	-	-	7,709,960
-	-	-	210,688	-	-	210,688
-	-	-	-	-	-	-
<u>3,929,441</u>	<u>6,835,052</u>	<u>23,216,976</u>	<u>210,688</u>	<u>231,612</u>	<u>1,420</u>	<u>42,765,008</u>
-	-	-	-	-	-	-
-	-	442,052	-	-	-	594,602
-	-	346,250	-	-	-	346,250
-	-	2,924,172	-	-	-	2,924,172
-	-	387,658	-	-	-	387,658
7,185	-	728,921	-	-	-	1,277,787
-	-	5,815	-	-	-	5,815
-	-	1,367,844	-	-	-	1,367,844
-	-	15,424	-	-	-	15,424
1,869	-	9,927,732	-	41,453	-	10,344,319
-	-	-	-	-	-	93,699
-	-	-	-	-	-	437,482
-	-	166,115	-	-	-	166,115
49,995	-	-	-	-	-	710,570
-	-	27,499,127	-	-	-	27,499,127
-	-	-	-	-	-	4,794
2,122,785	13,838	-	-	-	-	2,287,556
-	-	1,815	-	-	-	1,815
-	-	-	-	-	-	33,805
3,093,790	109,265	81,672	-	12,552	-	3,740,300
27,141	-	-	-	-	-	42,739
-	-	-	-	-	-	-
-	-	-	-	17,087	345	387,854
-	-	-	-	-	-	353,425
-	-	-	-	-	-	17,500
<u>5,302,765</u>	<u>123,103</u>	<u>43,894,597</u>	<u>-</u>	<u>71,092</u>	<u>345</u>	<u>53,040,652</u>
197,536	862,140	-	-	-	-	1,078,528
14,600	-	-	-	-	-	74,180
212,136	862,140	-	-	-	-	1,152,708
<u>9,444,342</u>	<u>7,820,295</u>	<u>67,111,573</u>	<u>210,688</u>	<u>302,704</u>	<u>1,765</u>	<u>96,958,368</u>
-	-	1,800,000	-	-	-	1,800,000
-	-	-	-	-	-	-
-	-	1,800,000	-	-	-	1,800,000
<u>9,444,342</u>	<u>7,820,295</u>	<u>65,311,573</u>	<u>210,688</u>	<u>302,704</u>	<u>1,765</u>	<u>95,158,368</u>
-	-	-	-	-	-	(60,149)
-	-	-	-	-	-	1,086,707
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,026,558</u>

JERSEY CITY PUBLIC SCHOOLS
Special Revenue Fund
Combining Schedules of Program Revenues and Expenditures - Budgetary Basis
for the Fiscal Year Ended June 30, 2021

	Total Brought Forward (Ex. E-1c)	Nonpublic Handicapped Aid Ch. 193			Nonpublic Nursing
		Examination and Classification	Corrective Speech	Supplementary Instruction	
REVENUES					
Federal sources	\$ -	\$ -	\$ -	\$ -	\$ -
State sources	-	85,309	26,632	126,407	372,860
Private sources	404,452	-	-	-	-
Total revenues	<u>404,452</u>	<u>85,309</u>	<u>26,632</u>	<u>126,407</u>	<u>372,860</u>
EXPENDITURES					
Current:					
Instruction:					
Salaries of teachers	4,710	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Unused vacation payment to terminated/retired staff	-	-	-	-	-
Purchased professional and technical services	-	-	-	-	-
Purchased professional - educational services	-	-	-	-	-
Other purchased services	9,205	-	-	-	-
Tuition to other LEA's within the state - regular	-	-	-	-	-
Tuition to CSSD & regional day schools	-	-	-	-	-
Supplies and materials	-	-	-	-	-
General supplies	19,837	-	-	-	-
Computers - instructional	25,801	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total instruction	<u>59,553</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Support services:					
Salaries	-	-	-	-	-
Salaries of supervisors of instructions	-	-	-	-	-
Salaries of principals/assistant principals	-	-	-	-	-
Salaries of other professional staff	-	-	-	-	-
Salaries of secretarial and clerical assistants	-	-	-	-	-
Other salaries	-	-	-	-	-
Family/parent liaison salary	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Unused vacation payment to terminated/retired staff	-	-	-	-	-
Personal services - employee benefits	9	-	-	-	-
Social Security contribution	-	-	-	-	-
TPAF contribution	-	-	-	-	-
Unused sick payment to terminated/retired staff	-	-	-	-	-
Purchased professional and technical services	-	78,921	26,000	120,985	372,860
Purchased educational services- contracted pre-k	-	-	-	-	-
Cleaning, repair and maintenance services	-	-	-	-	-
Other purchased services	31,792	-	-	-	-
Travel	-	-	-	-	-
Miscellaneous purchased services	-	-	-	-	-
Supplies and materials	2,322	-	-	-	-
Computers - non-instructional	-	-	-	-	-
Other objects	-	-	-	-	-
Indirect Costs	-	6,388	632	5,422	-
Student activities	353,425	-	-	-	-
Scholarships	17,500	-	-	-	-
Total support services	<u>405,048</u>	<u>85,309</u>	<u>26,632</u>	<u>126,407</u>	<u>372,860</u>
Capital outlay:					
Instructional equipment	-	-	-	-	-
Non-instructional equipment	-	-	-	-	-
Total capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>464,601</u>	<u>85,309</u>	<u>26,632</u>	<u>126,407</u>	<u>372,860</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>464,601</u>	<u>85,309</u>	<u>26,632</u>	<u>126,407</u>	<u>372,860</u>
Excess (deficiency) of revenues over (under) expenditures and other financing (uses)	(60,149)	-	-	-	-
Fund balance, July 1 (as restated)	1,086,707	-	-	-	-
Fund balance, June 30	<u>\$ 1,026,558</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Nonpublic Technology Initiative Aid	Nonpublic Security Aid	Advanced Computer Science Competitive	WRAP Around Enhancement Services Grant	NJSBAIG Safety Grant	Fundraiser for Beatrice Puello Family	Total Carried Forward
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	569,725	365	491,824	-	-	1,673,122
-	-	-	-	33,805	19,861	458,118
-	569,725	365	491,824	33,805	19,861	2,131,240
-	-	-	-	-	13,281	17,991
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	9,205
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	365	491,824	-	-	512,026
-	-	-	-	-	-	25,801
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	365	491,824	-	13,281	565,023
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	6,580	6,580
-	-	-	-	-	-	-
-	-	-	-	-	-	9
-	-	-	-	-	-	-
-	-	-	-	-	-	598,766
-	-	-	-	-	-	-
-	109,345	-	-	-	-	141,137
-	-	-	-	-	-	-
-	400,800	-	-	33,805	-	33,805
-	-	-	-	-	-	403,122
-	-	-	-	-	-	-
-	-	-	-	-	-	12,442
-	-	-	-	-	-	353,425
-	-	-	-	-	-	17,500
-	510,145	-	-	33,805	6,580	1,566,786
-	-	-	-	-	-	-
-	59,580	-	-	-	-	59,580
-	59,580	-	-	-	-	59,580
-	569,725	365	491,824	33,805	19,861	2,191,389
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	569,725	365	491,824	33,805	19,861	2,191,389
-	-	-	-	-	-	(60,149)
-	-	-	-	-	-	1,086,707
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,026,558

JERSEY CITY PUBLIC SCHOOLS
Special Revenue Fund
Combining Schedules of Program Revenues and Expenditures - Budgetary Basis
for the Fiscal Year Ended June 30, 2021

	Total Brought Forward (Ex. E-1d)	BAPS Charities, Inc.	Investor's Foundation	Estate of Aughenbaugh	SPAN Donation
REVENUES					
Federal sources	\$ -	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-	-
Private sources	377,579	1,415	8,194	1,548	-
Total revenues	<u>377,579</u>	<u>1,415</u>	<u>8,194</u>	<u>1,548</u>	<u>-</u>
EXPENDITURES					
Current:					
Instruction:					
Salaries of teachers	2,760	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Unused vacation payment to terminated/retired staff	-	-	-	-	-
Purchased professional and technical services	-	-	-	-	-
Purchased professional - educational services	-	-	-	-	-
Other purchased services	-	-	4,961	-	-
Tuition to other LEA's within the state - regular	-	-	-	-	-
Tuition to CSSD & regional day schools	-	-	-	-	-
Supplies and materials	-	-	-	-	-
General supplies	13,641	1,415	3,233	1,548	-
Computers - instructional	25,801	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total instruction	<u>42,202</u>	<u>1,415</u>	<u>8,194</u>	<u>1,548</u>	<u>-</u>
Support services:					
Salaries	-	-	-	-	-
Salaries of supervisors of instructions	-	-	-	-	-
Salaries of principals/assistant principals	-	-	-	-	-
Salaries of other professional staff	-	-	-	-	-
Salaries of secretarial and clerical assistants	-	-	-	-	-
Other salaries	-	-	-	-	-
Family/parent liaison salary	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Unused vacation payment to terminated/retired staff	-	-	-	-	-
Personal services - employee benefits	9	-	-	-	-
Social Security contribution	-	-	-	-	-
TPAF contribution	-	-	-	-	-
Unused sick payment to terminated/retired staff	-	-	-	-	-
Purchased professional and technical services	-	-	-	-	-
Purchased educational services- contracted pre-k	-	-	-	-	-
Cleaning, repair and maintenance services	-	-	-	-	-
Other purchased services	23,992	-	-	-	-
Travel	-	-	-	-	-
Miscellaneous purchased services	-	-	-	-	-
Supplies and materials	600	-	-	-	-
Computers - non-instructional	-	-	-	-	-
Other objects	-	-	-	-	-
Indirect Costs	-	-	-	-	-
Student activities	353,425	-	-	-	-
Scholarships	17,500	-	-	-	-
Total support services	<u>395,526</u>	<u>-</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>
Total expenditures	<u>437,728</u>	<u>1,415</u>	<u>8,194</u>	<u>1,548</u>	<u>-</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>437,728</u>	<u>1,415</u>	<u>8,194</u>	<u>1,548</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures and other financing (uses)	(60,149)	-	-	-	-
Fund balance, July 1 (as restated)	1,086,707	-	-	-	-
Fund balance, June 30	<u>\$ 1,026,558</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Private Contribution	American Chemical Society	Community Foundation of New Jersey	Unnamed	Dairy Queen Donation	FIRST	Total Carried Forward
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1,018	5,000	750	704	1,200	7,044	404,452
<u>1,018</u>	<u>5,000</u>	<u>750</u>	<u>704</u>	<u>1,200</u>	<u>7,044</u>	<u>404,452</u>
-	-	750	-	1,200	-	4,710
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	4,244	9,205
-	-	-	-	-	-	-
-	-	-	-	-	-	19,837
-	-	-	-	-	-	25,801
-	-	-	-	-	-	-
-	-	750	-	1,200	4,244	59,553
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	9
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	5,000	-	-	-	2,800	31,792
-	-	-	-	-	-	-
1,018	-	-	704	-	-	2,322
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	353,425
-	-	-	-	-	-	17,500
<u>1,018</u>	<u>5,000</u>	<u>-</u>	<u>704</u>	<u>-</u>	<u>2,800</u>	<u>405,048</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>1,018</u>	<u>5,000</u>	<u>750</u>	<u>704</u>	<u>1,200</u>	<u>7,044</u>	<u>464,601</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>1,018</u>	<u>5,000</u>	<u>750</u>	<u>704</u>	<u>1,200</u>	<u>7,044</u>	<u>464,601</u>
-	-	-	-	-	-	(60,149)
-	-	-	-	-	-	1,086,707
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,026,558</u>

JERSEY CITY PUBLIC SCHOOLS
Special Revenue Fund
Combining Schedules of Program Revenues and Expenditures - Budgetary Basis
for the Fiscal Year Ended June 30, 2021

	Private Donation	Local Project	Sustainable Jersey Corp PSE&G	Subaru Share the Love Sp. Ed.	Unnamed
REVENUES					
Federal sources	\$ -	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-	-
Private sources	23,492	10,000	1,011	25,801	600
Total revenues	<u>23,492</u>	<u>10,000</u>	<u>1,011</u>	<u>25,801</u>	<u>600</u>
EXPENDITURES					
Current:					
Instruction:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Unused vacation payment to terminated/retired staff	-	-	-	-	-
Purchased professional and technical services	-	-	-	-	-
Purchased professional - educational services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Tuition to other LEA's within the state - regular	-	-	-	-	-
Tuition to CSSD & regional day schools	-	-	-	-	-
Supplies and materials	-	-	-	-	-
General supplies	-	10,000	1,011	-	-
Computers - instructional	-	-	-	25,801	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total instruction	<u>-</u>	<u>10,000</u>	<u>1,011</u>	<u>25,801</u>	<u>-</u>
Support services:					
Salaries	-	-	-	-	-
Salaries of supervisors of instructions	-	-	-	-	-
Salaries of principals/assistant principals	-	-	-	-	-
Salaries of other professional staff	-	-	-	-	-
Salaries of secretarial and clerical assistants	-	-	-	-	-
Other salaries	-	-	-	-	-
Family/parent liaison salary	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Unused vacation payment to terminated/retired staff	-	-	-	-	-
Personal services - employee benefits	-	-	-	-	-
Social Security contribution	-	-	-	-	-
TPAF contribution	-	-	-	-	-
Unused sick payment to terminated/retired staff	-	-	-	-	-
Purchased professional and technical services	-	-	-	-	-
Purchased educational services- contracted pre-k	-	-	-	-	-
Cleaning, repair and maintenance services	-	-	-	-	-
Other purchased services	23,492	-	-	-	-
Travel	-	-	-	-	-
Miscellaneous purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	600
Computers - non-instructional	-	-	-	-	-
Other objects	-	-	-	-	-
Indirect Costs	-	-	-	-	-
Student activities	-	-	-	-	-
Scholarships	-	-	-	-	-
Total support services	<u>23,492</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>600</u>
Capital outlay:					
Instructional equipment	-	-	-	-	-
Non-instructional equipment	-	-	-	-	-
Total capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>23,492</u>	<u>10,000</u>	<u>1,011</u>	<u>25,801</u>	<u>600</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>23,492</u>	<u>10,000</u>	<u>1,011</u>	<u>25,801</u>	<u>600</u>
Excess (deficiency) of revenues over (under) expenditures and other financing (uses)	-	-	-	-	-
Fund balance, July 1 (as restated)	-	-	-	-	-
Fund balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Rotary Club of Jersey City VPA	Wells Fargo AF JROTC DHS	The Petcher Foundation	Student Activities	Scholarship Activities	Total Carried Forward
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4,003	1,396	500	298,537	12,239	377,579
<u>4,003</u>	<u>1,396</u>	<u>500</u>	<u>298,537</u>	<u>12,239</u>	<u>377,579</u>
2,760	-	-	-	-	2,760
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
1,234	1,396	-	-	-	13,641
-	-	-	-	-	25,801
-	-	-	-	-	-
-	-	-	-	-	-
<u>3,994</u>	<u>1,396</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>42,202</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
9	-	-	-	-	9
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	500	-	-	23,992
-	-	-	-	-	-
-	-	-	-	-	600
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	353,425	-	353,425
-	-	-	-	17,500	17,500
<u>9</u>	<u>-</u>	<u>500</u>	<u>353,425</u>	<u>17,500</u>	<u>24,601</u>
-	-	-	-	-	-
-	-	-	-	-	-
<u>4,003</u>	<u>1,396</u>	<u>500</u>	<u>353,425</u>	<u>17,500</u>	<u>66,803</u>
-	-	-	-	-	-
-	-	-	-	-	-
<u>4,003</u>	<u>1,396</u>	<u>500</u>	<u>353,425</u>	<u>17,500</u>	<u>66,803</u>
-	-	-	(54,888)	(5,261)	310,776
-	-	-	514,841	571,866	1,086,707
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 459,953</u>	<u>\$ 566,605</u>	<u>\$ 1,026,558</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, 2021

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
EXPENDITURES:					
Instruction:					
Salaries of teachers	\$ 16,097,920	\$ 111,580	\$ 16,209,500	\$ 15,116,780	\$ 1,092,720
Other salaries for instruction	7,467,365	-	7,467,365	6,653,564	813,801
Unused vacation payment to terminated/retired staff	56,250	-	56,250	19,836	36,414
Other purchased services	130,500	75,820	206,320	57,595	148,725
Tuition to other LEA's within the state - regular	1,250,280	-	1,250,280	1,209,826	40,454
Supplies and materials	200,000	148,000	348,000	159,375	188,625
Miscellaneous expenditures	-	1,500	1,500	-	1,500
Total instruction	<u>25,202,315</u>	<u>336,900</u>	<u>25,539,215</u>	<u>23,216,976</u>	<u>2,322,239</u>
Support services:					
Salaries of supervisors of instructions	384,900	57,152	442,052	442,052	-
Salaries of principals/assistant principals	308,700	37,550	346,250	346,250	-
Salaries of other professional staff	3,556,890	71,618	3,628,508	2,924,172	704,336
Salaries of secretarial and clerical assistants	444,086	-	444,086	387,658	56,428
Other salaries	852,876	-	852,876	728,921	123,955
Family/parent liaison salary	110,880	-	110,880	5,815	105,065
Other salaries for instruction	1,473,970	-	1,473,970	1,367,844	106,126
Unused vacation payment to terminated/retired staff	112,500	-	112,500	15,424	97,076
Personal services - employee benefits	11,999,648	22,649	12,022,297	9,927,732	2,094,565
Unused sick payment to terminated/retired staff	-	166,115	166,115	166,115	-
Purchased educational services- contracted pre-k	25,906,020	3,076,305	28,982,325	27,499,127	1,483,198
Purchased educational services- Head Start	2,435,940	(2,435,940)	-	-	-
Other purchased professional - education services	50,000	50,000	100,000	-	100,000
Purchased professional services	60,000	40,000	100,000	-	100,000
Cleaning, repair and maintenance services	2,000	-	2,000	-	2,000
Transportation - contracted services:					
(between home and school) - vendors	932,083	-	932,083	-	932,083
(other than between home and school) - grants	125,000	(125,000)	-	-	-
Travel	8,000	(6,000)	2,000	1,815	185
Supplies and materials	100,000	40,000	140,000	81,672	58,328
Other objects	10,000	8,500	18,500	-	18,500
Total support services	<u>48,873,493</u>	<u>1,002,949</u>	<u>49,876,442</u>	<u>43,894,597</u>	<u>5,981,845</u>
Capital outlay:					
Instructional equipment	30,000	-	30,000	-	30,000
Non-instructional equipment	10,000	-	10,000	-	10,000
Total capital outlay	<u>40,000</u>	<u>-</u>	<u>40,000</u>	<u>-</u>	<u>40,000</u>
Total expenditures	<u>\$ 74,115,808</u>	<u>\$ 1,339,849</u>	<u>\$ 75,455,657</u>	<u>\$ 67,111,573</u>	<u>\$ 8,344,084</u>

Total revised 2020-21 Preschool Education Aid	\$ 70,477,679
Add: 2019-20 Actual Carryover - Preschool Education Aid	8,811,267
Add: Budgeted Transfer from the General Fund 2020-21	1,800,000
Total Preschool Education Aid funds available for 2020-21 Budget	81,088,946
Less: 2020-21 budgeted Preschool Education Aid (Including prior year budgeted carryover)	(74,115,808)
Less: Additional 2009-2010 balance transferred	(1,339,849)
Available & unbudgeted funds as of June 30, 2021	5,633,289
Add: June 30, 2021 unexpended Preschool Education Aid	8,344,084
2020-21 actual carryover - Preschool Education Aid	<u>\$ 13,977,373</u>
2019-20 Preschool Education Aid carryover Budgeted for Preschool Programs 2021-22	<u>\$ 4,383,009</u>
2020-21 Preschool Education Aid carryover Budgeted for Preschool Programs 2022-23	<u>\$ 9,594,364</u>

CAPITAL PROJECTS FUND

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

JERSEY CITY PUBLIC SCHOOLS
Capital Projects Fund
Summary Schedule of Project Expenditures

for the Fiscal Year Ended June 30, 2021

Project Title/Issue	Approval Date	Ref.	Revised Budgetary Appropriations	Expenditures to Date		Unexpended Balance June 30, 2021
				Prior Years	Current Year	
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
Alyssa's Law Compliance	2020	F-2c	1,371,821	-	1,371,821	-
			<u>7,975,404</u>	<u>6,571,382</u>	<u>1,371,821</u>	<u>32,201</u>
District Administered SDA Fund Projects:						
Rehabilitation of Nicolaus Copernicus School Number 25 - School Facility Project	2012	F-2d	1,188,700	1,082,214	-	106,486
Rehabilitation of Nicolaus Copernicus School Number 25 - School Facility Project	2013	F-2c	1,536,100	1,489,155	-	46,945
			<u>2,724,800</u>	<u>2,571,369</u>	<u>-</u>	<u>153,431</u>
SDA Administered Projects:						
New Construction Frank R. Conwell Public School Number 3 - School Facility Project	1999	F-2f	43,733,370	43,623,411	12,053	97,906
New Construction Frank R. Conwell Middle School Number 4 - School Facility Project	1999	F-2g	52,676,050	52,569,506	17,819	88,725
New Construction Heights Middle School Number 3 - School Facility Project	1999	F-2h	62,229,954	62,214,513	-	15,441
New Construction of Public School Number 20 - School Facility Project	2001	F-2i	47,101,940	46,995,253	16,896	89,791
New Construction of Public School Number 3 - School Facility Project	2001	F-2j	50,288,603	50,017,067	26,361	245,175
New Construction of Early Childhood Center Number 13 - School Facility Project	2001	F-2k	5,979,960	5,920,696	28,514	30,750
			<u>262,009,877</u>	<u>261,340,446</u>	<u>101,643</u>	<u>567,788</u>
			<u>\$ 272,710,081</u>	<u>\$ 270,483,197</u>	<u>\$ 1,473,464</u>	<u>753,420</u>
Reconciliation to Government Fund (GAAP):						
Unexpended Grant balances not recognized as revenue on GAAP Basis						(721,219)
Fund Balance per Governmental Funds (GAAP)						<u>\$ 32,201</u>

JERSEY CITY PUBLIC SCHOOLS
Capital Projects Fund
Summary Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budgetary Basis
for the Fiscal Year Ended June 30, 2021

Revenues and other financing sources	
State sources - SDA Grant	\$ 101,643
State sources - School Security Grant	1,371,821
Total revenues	<u>1,473,464</u>
Expenditures and other financing uses	
Construction services	101,643
Acquisition of various equipment	1,371,821
Total expenditures	<u>1,473,464</u>
Excess of revenues over expenditures	-
Fund Balance, July 1	32,201
Fund Balance, June 30	<u><u>\$ 32,201</u></u>

JERSEY CITY PUBLIC SCHOOLS
Capital Projects Fund
Schedule of Project Revenues, Expenditures, Project Balances, and Project Status - Budgetary Basis
Solar Panels and Associated Equipment
for the Fiscal Year Ended June 30, 2021

	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, 2021

	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
Alyssa's Law Compliance
for the Fiscal Year Ended June 30, 2021

	Prior Years	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State source - School Security Grant	\$ -	\$ 1,371,821	\$ 1,371,821	\$ 1,371,821
Total revenues	<u>-</u>	<u>1,371,821</u>	<u>1,371,821</u>	<u>1,371,821</u>
Expenditures and other financing uses				
Acquisition of various equipment	-	1,371,821	1,371,821	1,371,821
Total expenditures	<u>-</u>	<u>1,371,821</u>	<u>1,371,821</u>	<u>1,371,821</u>
Excess of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Additional project information:

Project number	20E00222
Grant date/letter of notification	2020
Original authorized cost	\$ 1,371,821
Additional authorized cost	-
Revised authorized cost	\$ 1,371,821
Percentage increase over original authorized cost	*
Percentage completion	100%
Original target completion date	*
Revised target completion date	12/31/2021

* - 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, 2021

	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, 2021**

	<u>Prior Years</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues and other financing sources				
State sources - SDA Grant	\$ 1,536,100	\$ -	\$ 1,536,100	\$ 1,536,100
Total revenues	<u>1,536,100</u>	<u>-</u>	<u>1,536,100</u>	<u>1,536,100</u>
Expenditures and other financing uses				
Construction services	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
New Construction Frank R. Conwell Public School Number 3 - School Facility Project
for the Fiscal Year Ended June 30, 2021

	Prior Years	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State sources - SDA Grant	\$ 43,721,317	\$ 12,053	\$ 43,733,370	\$ 43,733,370
Total revenues	<u>43,721,317</u>	<u>12,053</u>	<u>43,733,370</u>	<u>43,733,370</u>
Expenditures and other financing uses				
Construction services	43,142,711	12,053	43,154,764	43,252,670
Acquisition of land	480,700	-	480,700	480,700
Total expenditures	<u>43,623,411</u>	<u>12,053</u>	<u>43,635,464</u>	<u>43,733,370</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	11,001,945
Revised authorized cost	\$ 43,733,370
Percentage increase over original authorized cost	33.61%
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, 2021

	Prior Years	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State sources - SDA Grant	\$ 52,658,231	\$ 17,819	\$ 52,676,050	\$ 52,676,050
Total revenues	<u>52,658,231</u>	<u>17,819</u>	<u>52,676,050</u>	<u>52,676,050</u>
Expenditures and other financing uses				
Construction services	52,569,506	17,819	52,587,325	52,676,050
Total expenditures	<u>52,569,506</u>	<u>17,819</u>	<u>52,587,325</u>	<u>52,676,050</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	7,447,311
Revised authorized cost	\$ 52,676,050
Percentage increase over original authorized cost	16.47%
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, 2021

	Prior Years	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State sources - SDA Grant	\$ 62,229,954	\$ -	\$ 62,229,954	\$ 62,229,954
Total revenues	<u>62,229,954</u>	<u>-</u>	<u>62,229,954</u>	<u>62,229,954</u>
Expenditures and other financing uses				
Construction services	57,901,550	-	57,901,550	57,916,991
Acquisition of land	4,312,963	-	4,312,963	4,312,963
Total expenditures	<u>62,214,513</u>	<u>-</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%	4
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, 2021

	Prior Years	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State sources - SDA Grant	\$ 47,063,977	\$ 37,963	\$ 47,101,940	\$ 47,101,940
Total revenues	<u>47,063,977</u>	<u>37,963</u>	<u>47,101,940</u>	<u>47,101,940</u>
Expenditures and other financing uses				
Construction services	43,661,810	16,896	43,678,706	43,768,497
Acquisition of land	3,333,443	-	3,333,443	3,333,443
Total expenditures	<u>46,995,253</u>	<u>16,896</u>	<u>47,012,149</u>	<u>47,101,940</u>
Excess of revenues over expenditures	<u>\$ 68,724</u>	<u>\$ 21,067</u>	<u>\$ 89,791</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	4,536,458
Revised authorized cost	\$ 47,101,940
Percentage increase over original authorized cost	10.66%
Percentage completion	99.81%
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, 2021

	Prior Years	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State sources - SDA Grant	\$ 50,238,929	\$ 49,674	\$ 50,288,603	\$ 50,288,603
Total revenues	<u>50,238,929</u>	<u>49,674</u>	<u>50,288,603</u>	<u>50,288,603</u>
Expenditures and other financing uses				
Construction services	43,016,847	26,361	43,043,208	43,288,383
Acquisition of land	7,000,220	-	7,000,220	7,000,220
Total expenditures	<u>50,017,067</u>	<u>26,361</u>	<u>50,043,428</u>	<u>50,288,603</u>
Excess of revenues over expenditures	<u>\$ 221,862</u>	<u>\$ 23,313</u>	<u>\$ 245,175</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	(1,482,197)
Revised authorized cost	\$ 50,288,603
Percentage increase over original authorized cost	-2.86%
Percentage completion	99.51%
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, 2021

	Prior Years	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State sources - SDA Grant	\$ 5,976,046	\$ 3,914	\$ 5,979,960	\$ 5,979,960
Total revenues	<u>5,976,046</u>	<u>3,914</u>	<u>5,979,960</u>	<u>5,979,960</u>
Expenditures and other financing uses				
Construction services	4,169,511	28,514	4,198,025	4,228,775
Acquisition of land	1,751,185	-	1,751,185	1,751,185
Total expenditures	<u>5,920,696</u>	<u>28,514</u>	<u>5,949,210</u>	<u>5,979,960</u>
Excess of revenues over expenditures	<u>\$ 55,350</u>	<u>\$ (24,600)</u>	<u>\$ 30,750</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	(1,681,538)
Revised authorized cost	\$ 5,979,960
Percentage increase over original authorized cost	-21.95%
Percentage completion	99.49%
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, 2021

	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	\$ 1,168,968	\$ 5,252,025	\$ 94,831	\$ 27,822	\$ 11,102	\$ 133,755	\$ 6,554,748
Interfund receivable	-	-	115,800	-	15,667	-	131,467
Intergovernmental receivable:							
State	3,989	-	-	-	-	-	3,989
Federal	657,070	-	-	-	-	-	657,070
Accounts receivable	1,143	11,295	112	-	-	112	12,550
Inventories	442,561	-	-	-	-	-	442,561
Total current assets	2,273,731	5,263,320	210,743	27,822	26,769	265,334	7,802,385
Capital assets:							
Machinery and equipment	2,827,654	-	-	-	-	-	2,827,654
Less: accumulated depreciation	(1,655,698)	-	-	-	-	-	(1,655,698)
Total capital assets	1,171,956	-	-	-	-	-	1,171,956
Total assets	3,445,687	5,263,320	210,743	27,822	26,769	265,334	8,974,341
LIABILITIES							
Current liabilities:							
Interfund payable	\$ 1,851,785	\$ 1,676,299	\$ -	\$ -	\$ -	\$ -	\$ 3,528,084
Accounts payable	5,241	-	-	-	-	-	5,241
Accrued salaries and wages	45,742	50,257	-	-	-	-	95,999
Unearned revenue	212,981	-	-	-	-	-	212,981
Compensated absences	15,798	-	-	-	-	-	15,798
Total current liabilities	2,131,547	1,726,556	-	-	-	-	3,858,103
Noncurrent liabilities:							
Compensated absences	142,184	-	-	-	-	-	142,184
Total noncurrent liabilities	142,184	-	-	-	-	-	142,184
Total liabilities	2,273,731	1,726,556	-	-	-	-	4,000,287
NET POSITION							
Investment in capital assets	1,171,956	-	-	-	-	-	1,171,956
Unrestricted	-	3,536,764	210,743	27,822	26,769	265,334	3,802,098
Total net position	\$ 1,171,956	\$ 3,536,764	\$ 210,743	\$ 27,822	\$ 26,769	\$ 265,334	\$ 4,974,054

JERSEY CITY PUBLIC SCHOOLS
Enterprise Fund
Statement of Revenues, Expenses and Changes in Net Position
for the Fiscal Year Ended June 30, 2021

	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:							
Tuition fees	\$ -	\$ 1,212,792	\$ 167	\$ -	\$ 67,200	\$ 67,367	\$ 1,280,159
OPERATING EXPENSES							
Cost of sales - reimbursable programs	2,858,801	-	-	-	-	-	2,858,801
Salaries and wages	4,479,698	500,120	2,848	-	52,329	55,177	5,034,995
Employee benefits	1,314,249	45,647	-	-	-	-	1,359,896
Professional and technical services	15,539	-	-	-	3,384	3,384	18,923
Other services	16,532	-	-	-	-	-	16,532
Supplies and materials	340,889	339,747	-	-	9,385	9,385	690,021
Depreciation expense	115,081	-	-	-	-	-	115,081
Total operating expenses	9,140,789	885,514	2,848	-	65,098	67,946	10,094,249
Operating (loss) income	(9,140,789)	327,278	(2,681)	-	2,102	(579)	(8,814,090)
NONOPERATING REVENUES							
State sources:							
State school lunch program	\$ 6,474	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,474
Federal sources:							
School breakfast program	56,065	-	-	-	-	-	56,065
National school lunch program	91,404	-	-	-	-	-	91,404
Summer food service program for children	6,089,864	-	-	-	-	-	6,089,864
Commodity supplemental food program	125,263	-	-	-	-	-	125,263
National school lunch program - equipment assistance grant	18,232	-	-	-	-	-	18,232
Fruits and vegetables	64,755	-	-	-	-	-	64,755
Private sources - donations	41,479	-	-	-	-	-	41,479
Total nonoperating revenues	6,493,536	-	-	-	-	-	6,493,536
(Loss) income before transfer	(2,647,253)	327,278	(2,681)	-	2,102	(579)	(2,320,554)
Transfer in - contribution from general fund	2,591,977	-	-	-	-	-	2,591,977
Change in net position	(55,276)	327,278	(2,681)	-	2,102	(579)	271,423
Net position, July 1	1,227,232	3,209,486	213,424	27,822	24,667	265,913	4,702,631
Net position, June 30	\$ 1,171,956	\$ 3,536,764	\$ 210,743	\$ 27,822	\$ 26,769	\$ 265,334	\$ 4,974,054

JERSEY CITY PUBLIC SCHOOLS
Enterprise Fund
Statement of Cash Flows
for the Fiscal Year Ended June 30, 2021

	Enterprise Funds - Major			Enterprise Funds - Nonmajor				Total Enterprise Funds
	Food Service	CASPER	Morning Star	Child Study Team	Project Search	Enterprise Funds - Nonmajor	Total Enterprise Funds	
Cash flows from operating activities:								
Receipts from customers	\$ 175,316	\$ 1,789,644	\$ 3,252	\$ -	\$ 112,200	\$ 115,452	\$ 2,080,412	
Payments to employees for salaries and benefits	(5,792,200)	(497,658)	(3,241)	-	(52,329)	(55,570)	(6,345,428)	
Payments to suppliers for goods and services	(3,269,034)	(339,747)	-	-	(28,436)	(28,436)	(3,637,217)	
Net cash (used) provided by operating activities	(8,885,918)	952,239	11	-	31,435	31,446	(7,902,233)	
Cash flows from non-capital financing activities:								
Cash received from state sources	4,700	-	-	-	-	-	4,700	
Cash received from federal sources	6,842,866	-	-	-	-	-	6,842,866	
Cash received from private sources	41,479	-	-	-	-	-	41,479	
Cash received from other funds	767,172	-	-	-	(20,333)	(20,333)	746,839	
Net cash provided (used) by non-capital financing activities	7,656,217	-	-	-	(20,333)	(20,333)	7,635,884	
Cash flows from capital and related financing activities:								
Acquisition of capital assets	(161,180)	-	-	-	-	-	(161,180)	
Net cash (used) by capital and related financing activities	(161,180)	-	-	-	-	-	(161,180)	
Net (decrease) increase in cash and cash equivalents	(1,390,881)	952,239	11	-	11,102	11,113	(427,529)	
Cash and cash equivalents, July 1	2,559,849	4,299,786	94,820	27,822	-	122,642	6,982,277	
Cash and cash equivalents, June 30	\$ 1,168,968	\$ 5,252,025	\$ 94,831	\$ 27,822	\$ 11,102	\$ 133,755	\$ 6,554,748	

JERSEY CITY PUBLIC SCHOOLS
Enterprise Fund
Statement of Cash Flows
for the Fiscal Year Ended June 30, 2021

	Enterprise Funds - Major		Enterprise Funds - Nonmajor				Total Enterprise Funds
	Food Service	CASPER	Morning Star	Child Study Team	Project Search	Total Enterprise Funds - Nonmajor	
\$ (9,140,789)	\$ 327,278	\$ (2,681)	\$ -	\$ 2,102	\$ (579)	\$ (8,814,090)	
115,081	-	-	-	-	-	115,081	
125,263	-	-	-	-	-	125,263	
(904)	576,852	3,085	-	(15,667)	(15,667)	(15,667)	
(162,536)	-	-	-	45,000	48,085	624,033	
1,747	48,109	(393)	-	-	(393)	(162,536)	
176,220	-	-	-	-	-	176,220	
<u>254,871</u>	<u>624,961</u>	<u>2,692</u>	<u>-</u>	<u>29,333</u>	<u>32,025</u>	<u>911,857</u>	
\$ (8,885,918)	\$ 952,239	\$ 11	\$ -	\$ 31,435	\$ 31,446	\$ (7,902,233)	

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
 (Increase) in interfund receivable
 (Increase) decrease in accounts receivable
 (Increase) in inventories
 Increase (decrease) in accrued salaries
 Increase in unearned revenue
 Total adjustments

Net cash (used) provided by operating activities

Noncash capital financing activities:
 Food distribution program

\$ 276,343	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 276,343
------------	------	------	------	------	------	------------

JERSEY CITY PUBLIC SCHOOLS
Internal Service Fund
Statement of Net Position
June 30, 2021

	<u>Self- Insurance</u>	<u>Regional Day School</u>	<u>Total</u>
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 8,921,609	\$ 2,221,059	\$ 11,142,668
Intergovernmental receivable:			
Local	-	506,484	506,484
Total current assets	<u>8,921,609</u>	<u>2,727,543</u>	<u>11,649,152</u>
Capital assets:			
Machinery and equipment	-	215,438	215,438
Less: accumulated depreciation	-	(209,504)	(209,504)
Total capital assets	<u>-</u>	<u>5,934</u>	<u>5,934</u>
Total assets	<u>8,921,609</u>	<u>2,733,477</u>	<u>11,655,086</u>
LIABILITIES			
Current liabilities:			
Interfund payable	-	2,134,408	2,134,408
Accrued salaries and wages	-	7,377	7,377
Accrued liability for insurance claims	8,921,609	-	8,921,609
Total current liabilities	<u>8,921,609</u>	<u>2,141,785</u>	<u>11,063,394</u>
Total liabilities	<u>8,921,609</u>	<u>2,141,785</u>	<u>11,063,394</u>
NET POSITION			
Investment in capital assets	-	5,934	5,934
Unrestricted	-	585,758	585,758
Total net position	<u>\$ -</u>	<u>\$ 591,692</u>	<u>\$ 591,692</u>

JERSEY CITY PUBLIC SCHOOLS
Internal Service Fund
Statement of Revenues, Expenses and Changes in Net Position
for the Fiscal Year Ended June 30, 2021

	Self- Insurance	Regional Day School	Total
OPERATING REVENUES			
Charges for services:			
Insurance proceeds	\$ 4,986,040	\$ -	\$ 4,986,040
Tuition fees	-	4,519,442	4,519,442
Total operating revenues	<u>4,986,040</u>	<u>4,519,442</u>	<u>9,505,482</u>
OPERATING EXPENSES			
Insurance claims	4,986,040	-	4,986,040
Salaries and wages	-	3,116,156	3,116,156
Employee benefits	-	916,862	916,862
Rentals	-	52,990	52,990
Supplies and materials	-	8,543	8,543
Professional and technical services	-	29,947	29,947
Depreciation expense	-	14,089	14,089
Total operating expenses	<u>4,986,040</u>	<u>4,138,587</u>	<u>9,124,627</u>
Operating (loss)	<u>-</u>	<u>380,855</u>	<u>380,855</u>
Change in net position	-	380,855	380,855
Total net position, July 1	-	210,837	210,837
Total net position, June 30	<u>\$ -</u>	<u>\$ 591,692</u>	<u>\$ 591,692</u>

JERSEY CITY PUBLIC SCHOOLS
Internal Service Fund
Statement of Cash Flows
for the Fiscal Year Ended June 30, 2021

	<u>Self- Insurance</u>	<u>Regional Day School</u>	<u>Total</u>
Cash flows from operating activities:			
Receipts from customers	\$ -	\$ 6,304,137	\$ 6,304,137
Other receipts	4,986,040	-	4,986,040
Payments to employees for salaries and benefits	-	(4,032,913)	(4,032,913)
Payments to suppliers for goods and services	-	(91,480)	(91,480)
Payments to insurance provider	<u>(6,349,585)</u>	<u>-</u>	<u>(6,349,585)</u>
Net cash (used) provided by operating activities	<u>(1,363,545)</u>	<u>2,179,744</u>	<u>816,199</u>
Net (decrease) increase in cash and cash equivalents	(1,363,545)	2,179,744	816,199
Cash and cash equivalents, July 1	10,285,154	41,315	10,326,469
Cash and cash equivalents, June 30	<u>\$ 8,921,609</u>	<u>\$ 2,221,059</u>	<u>\$ 11,142,668</u>
Reconciliation of operating loss to net cash used by operating activities:			
Operating loss	<u>\$ -</u>	<u>\$ 380,855</u>	<u>380,855</u>
Adjustment to reconcile operating loss to net cash used by operating activities:			
Depreciation	-	14,089	14,089
Decrease in local intergovernmental receivable	-	1,784,695	1,784,695
Increase in accrued salaries	-	105	105
(Decrease) in accrued liability for insurance claims	<u>(1,363,545)</u>	<u>-</u>	<u>(1,363,545)</u>
Total adjustments	<u>(1,363,545)</u>	<u>1,798,889</u>	<u>435,344</u>
Net cash (used) provided by operating activities	<u>\$ (1,363,545)</u>	<u>\$ 2,179,744</u>	<u>\$ 816,199</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>	253 - 258
<p>Revenue Capacity These schedules contain information to help the reader assess the District's most significant local revenue source, the property tax.</p>	259 - 262
<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>	263 - 266
<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>	267 - 268
<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>	269 - 276

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)

	2012 (as restated)	2013 ⁽¹⁾	2014	2015 ⁽²⁾	2016	2017	2018	2019	2020	2021
Governmental activities										
Invested in capital assets, net of related debt	\$ 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	\$ 233,315,234
Restricted	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	34,236,292
Unrestricted	(27,691,907)	(32,635,951)	(36,996,502)	(246,083,623)	(265,602,648)	(258,418,388)	(261,366,356)	(276,672,201)	(268,225,229)	(192,583,472)
Total governmental activities net position	\$ 310,183,392	\$ 314,283,621	\$ 296,333,852	\$ 126,166,323	\$ 142,572,485	\$ 137,516,743	\$ 2,283,392	\$ (7,874,357)	\$ 72,083,323	\$ 74,968,054
Business-type activities										
Invested in capital assets, net of related debt	\$ 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	\$ 1,171,956
Unrestricted	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	3,802,908
Total business-type activities net position	\$ 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	\$ 4,974,054
Government-wide										
Net investment in capital assets	\$ 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	\$ 234,487,190
Restricted	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	34,236,292
Unrestricted	(27,242,015)	(31,523,310)	(36,046,978)	(244,542,176)	(263,301,005)	(256,738,037)	(258,867,134)	(273,665,015)	(264,648,455)	(188,781,374)
Total government-wide net position	\$ 312,261,582	\$ 316,881,603	\$ 298,636,099	\$ 128,859,999	\$ 145,977,954	\$ 140,201,851	\$ 3,669,830	\$ (3,978,889)	\$ 11,910,954	\$ 79,942,108

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

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

	2012	2013 ⁽¹⁾	2014	2015 ⁽²⁾	2016	2017	2018 ⁽³⁾	2019	2020	2021
Expenses										
Governmental activities										
Instruction										
Regular	\$ 250,916,777	\$ 256,130,773	\$ 258,875,709	\$ 274,875,443	\$ 284,858,233	\$ 323,587,496	\$ 327,754,684	\$ 307,387,205	\$ 248,364,565	\$ 278,542,314
Special education	70,142,802	72,715,201	77,514,402	84,862,592	92,651,923	106,884,539	110,641,883	108,039,632	122,334,982	135,877,089
Other special instruction	15,987,669	16,798,662	17,551,100	18,385,246	19,222,135	23,732,026	23,441,834	23,986,106	13,026,290	12,894,065
Other instruction	3,650,291	4,048,612	4,469,667	4,728,266	5,208,652	5,330,949	5,368,147	4,331,949	4,515,948	4,700,360
Support Services:										
Tuition	19,923,616	20,478,268	20,681,306	20,477,666	21,232,847	20,062,951	19,538,228	19,842,762	20,327,477	21,527,169
Student & instruction related services	124,790,127	125,017,149	127,734,035	130,737,973	137,530,061	135,415,463	140,682,963	135,022,323	139,400,478	152,588,048
General administration	10,605,906	10,774,563	10,385,472	12,429,322	13,600,586	35,220,965	35,686,684	32,823,090	14,993,339	18,990,523
School administrative services	26,620,183	27,678,938	28,592,593	27,732,450	32,775,368	13,342,139	14,388,243	12,482,661	18,644,730	15,976,295
Central services	9,948,275	9,495,399	10,657,883	10,527,987	11,629,034	10,595,869	11,652,842	10,239,673	11,143,529	12,251,474
Administrative information technology	4,505,697	3,721,926	3,683,498	3,798,923	4,530,510	4,365,335	4,893,813	4,718,616	5,549,636	5,698,385
Plant operations and maintenance	75,168,923	77,003,243	83,053,423	85,539,559	90,033,442	74,735,924	71,175,170	65,498,629	53,826,922	64,884,797
Pupil transportation	17,489,260	15,591,043	15,480,413	18,544,381	17,868,414	34,940,362	40,473,528	37,666,191	37,411,315	36,542,179
Unallocated benefits		385,590								
Special schools	600,601		1,073,046	1,262,373	1,297,251	2,571,530	2,806,996	2,555,520	3,177,620	3,449,658
Charter schools	37,638,057	45,805,085	47,653,768	53,200,925	56,632,298	56,690,190	58,737,756	61,029,380	73,198,449	83,697,658
Interest on long-term debt	125,044	85,158	44,483	19,524	2,176					
Total governmental activities expenses	667,113,228	685,729,610	707,412,798	747,122,730	789,072,930	847,475,738	869,242,771	825,623,737	765,915,350	847,620,014
Business-type activity:										
Food service	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	9,140,789
CASPER program	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	885,514
SES	815,280	1,326,610	45,501							
Other nonmajor	145,276	313,444	262,222	175,920	212,990	239,757	193,259	208,835	282,208	67,946
Total business-type activities expense	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	10,094,249
Total government-wide expenses	682,396,406	701,697,108	724,921,954	764,870,703	807,067,368	866,262,635	886,478,164	842,668,672	780,633,638	857,714,263
Program Revenues										
Governmental activities:										
Charges for services	\$ 580,629	\$ 145,612	\$ -	\$ 680,227	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 298,537
Operating grants and contributions	103,171,425	98,697,649	99,873,788	96,277,609	94,245,794	94,636,292	92,663,739	89,889,363	88,363,605	109,936,281
Capital grants and contributions	3,353,592	3,822,494	7,529,702	26,673,246	29,613,734	20,848,247	2,492,003	800,599	961,379	1,183,246
Total governmental activities program revenues	107,105,646	102,665,755	107,403,490	123,651,082	123,859,528	115,484,539	95,155,742	90,689,962	89,524,984	111,418,064
Business-type activities:										
Charges for services										
Food service	1,599,971	1,693,289	1,699,831	922,936	1,031,882	931,872	901,806	846,106	527,647	-
CASPER program	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	1,212,792
SES	903,182	1,261,621	-	-	-	-	-	-	-	-
Other nonmajor	58,172	340,749	207,385	101,524	237,478	268,047	273,239	274,678	343,756	67,367
Operating grants and contributions	9,433,533	10,349,708	12,292,276	13,912,548	13,383,259	13,139,140	12,618,621	10,715,978	6,493,536	7,773,695
Total business-type activities program revenues	14,779,190	16,482,454	17,213,025	18,017,931	18,676,295	18,066,336	17,961,809	17,553,965	15,525,451	19,191,759
Total government-wide program revenues	121,884,836	119,148,209	124,616,515	141,669,013	142,535,823	133,551,075	113,117,551	108,243,927	104,850,435	130,610,823
Net (Expense)/Revenue										
Governmental activities	\$ (560,007,582)	\$ (583,063,855)	\$ (600,009,308)	\$ (623,491,648)	\$ (665,213,402)	\$ (731,991,199)	\$ (774,087,029)	\$ (734,933,775)	\$ (676,590,366)	\$ (736,201,950)
Business-type activities	(503,988)	514,956	(297,131)	2,699,958	681,857	(720,361)	726,416	509,030	807,163	(2,320,554)
Total government-wide net expense	\$ (560,511,570)	\$ (582,548,899)	\$ (600,306,439)	\$ (620,791,690)	\$ (664,531,545)	\$ (732,711,560)	\$ (773,360,613)	\$ (734,424,745)	\$ (675,783,203)	\$ (738,522,504)

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

	2012 (as restated)	2013 ⁽¹⁾	2014	2015 ⁽²⁾	2016	2017	2018 ⁽³⁾	2019	2020	2021
General Revenues and Other Changes in Net Position										
Governmental activities:										
Property taxes levied for general purposes, net	\$ 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	\$ 189,234,798
Local payroll taxes assessed for general purpose, net	477,334,995	476,265,902	470,037,747	537,215,096	565,463,329	609,040,663	625,417,415	596,422,983	30,692,633	86,010,956
Unrestricted grants and contributions	217,660	189,687	55,860	117,392	223,235	136,648	280,941	920,694	522,063,652	528,574,418
Investment earnings	4,264,961	4,261,786	3,629,084	5,828,597	3,802,797	3,353,785	3,145,023	3,064,992	757,600	338,583
Miscellaneous income	-	-	-	(231,416)	(29,936)	-	-	-	1,674,457	2,334,754
Transfers	-	-	-	4,681,206	-	-	(106,682,149)	-	-	-
Special items	586,171,135	587,164,094	582,059,539	657,572,776	681,620,564	726,935,457	638,833,678	724,776,026	691,673,046	806,493,509
Total governmental activities	6,309	4,836	1,396	(110,435)	29,936	29,936	(25,086)	-	-	-
Business-type activities:										
Investment earnings	-	-	-	231,416	29,936	-	-	-	-	-
Loss on disposal of capital assets	-	-	-	121,471	29,936	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-
Total business-type activities	6,309	4,836	1,396	121,471	29,936	-	(25,086)	-	-	-
Total government-wide	\$ 586,183,444	\$ 587,168,930	\$ 582,060,935	\$ 657,694,247	\$ 681,650,500	\$ 726,935,457	\$ 638,828,592	\$ 724,776,026	\$ 691,673,046	\$ 806,493,509
Change in Net Position										
Governmental activities	\$ 26,169,553	\$ 4,100,239	\$ (17,949,769)	\$ 34,081,128	\$ 16,407,162	\$ (5,055,742)	\$ (135,233,351)	\$ (10,157,749)	\$ 15,082,680	\$ 70,291,559
Business-type activities	(497,679)	519,792	(295,735)	391,429	711,793	(720,361)	701,330	509,050	807,163	(2,320,554)
Total government-wide	\$ 25,671,874	\$ 4,620,031	\$ (18,245,504)	\$ 34,472,557	\$ 17,118,955	\$ (5,776,103)	\$ (134,532,021)	\$ (9,648,719)	\$ 15,889,843	\$ 67,971,005

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

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

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General Fund										
Restricted	\$ 17,824,366	\$ 28,134,577	\$ 25,660,057	\$ 44,394,930	\$ 52,101,838	\$ 23,660,438	\$ 5,061,656	\$ 18,600,822	\$ 29,714,446	\$ 34,204,091
Assigned	13,286,197	4,200,097	1,743,946	705,493	-	33,506,903	36,890,427	21,157,310	34,864,786	83,790,325
Unassigned	-	-	-	-	(14,686,077)	(29,400,725)	(28,804,794)	(27,990,687)	(25,264,487)	(7,154,183)
Total general fund	\$ 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	\$ 110,840,233
All Other Governmental Funds										
Restricted	\$ 695,946	\$ 541,833	\$ 36,380	\$ 1,318,092	\$ 800,340	\$ 104,626	\$ 32,201	\$ 32,201	\$ 32,201	\$ 1,058,759
Unassigned	(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)	(7,047,768)
Total all other governmental funds	\$ (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)	\$ (5,989,009)

Source:
 District Records

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

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Revenues										
Local tax levy	\$ 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	\$ 189,234,798
Local payroll taxes	-	-	-	-	-	-	-	-	30,692,633	86,010,956
Tuition charges	150,883	89,169	22,200	331,209	242,930	199,739	95,377	67,208	94,563	187,928
Interest earnings	217,660	189,687	55,860	117,392	223,235	136,648	280,941	920,694	737,600	338,583
Miscellaneous	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	2,445,363
State sources	526,136,882	542,800,638	541,106,716	567,358,758	579,354,174	579,023,537	565,909,859	569,538,099	544,888,166	509,202,494
Federal sources	57,618,509	35,671,412	36,199,581	32,439,716	29,377,311	29,210,023	28,052,338	30,219,654	28,629,582	51,234,029
Total revenue	692,833,035	689,773,396	689,383,229	716,309,100	725,494,508	726,130,354	714,080,609	728,110,796	743,127,142	838,654,151
Expenditures										
Instruction										
Regular	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	184,020,008
Special	52,054,690	53,675,597	56,083,309	54,684,321	56,630,894	58,545,842	58,513,046	60,175,125	55,777,238	55,973,807
Other special instruction	11,691,149	12,313,527	12,618,879	11,722,590	11,576,643	12,705,532	13,108,086	12,947,679	12,250,037	12,033,594
School-sponsored/other instructional	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	2,912,023
Support Services										
Tuition	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	20,854,439
Student & instruction related services	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	110,909,195
General administration	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	10,338,835
School administration	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	17,609,700
Central services	8,009,362	7,641,240	8,508,779	7,587,890	8,446,596	7,928,489	8,182,940	7,494,039	7,278,530	7,422,597
Administrative information technology	5,278,911	3,140,353	2,982,230	2,855,842	3,364,939	3,570,457	3,613,108	3,613,108	3,937,140	3,701,155
Operations and maintenance	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	58,135,379
Student transportation	16,471,410	14,577,283	14,029,546	16,742,642	16,385,726	17,576,590	19,033,182	19,681,532	17,497,489	12,193,443
Employee benefits	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	180,920,755
Special schools	456,519	281,687	786,158	828,632	792,845	839,110	746,344	756,016	667,210	346,635
Charter schools	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	83,697,658
Capital outlay	3,353,592	3,976,607	8,035,155	26,848,581	30,129,578	21,543,961	2,564,428	800,599	1,611,158	3,643,016
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	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	764,712,239
Excess (Deficiency) of revenues over (under) expenditures	29,566,934	972,221	(5,629,438)	14,367,862	(8,441,545)	(10,439,256)	(14,521,953)	(1,466,476)	27,376,081	73,941,912
Other Financing sources (uses)										
Capital lease (Non-budgeted)	-	-	-	-	-	-	-	-	-	-
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	11,322,002
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)	(11,322,002)
Total other financing sources (uses)	-	-	-	-	(29,936)	-	-	-	-	-
Special Item of Revenue	-	-	-	4,681,206	-	-	-	-	-	-
Net change in fund balances	\$ 29,566,934	\$ 972,221	\$ (5,629,438)	\$ 18,817,652	\$ (8,471,481)	\$ (10,439,256)	\$ (14,521,953)	\$ (1,466,476)	\$ 27,376,081	\$ 73,941,912
Debt service as a percentage of noncapital expenditures	0.00%	0.20%	0.20%	0.10%	0.09%	0.00%	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,									
	2012	2013	2014	2015	2016	2017	2018	2019	2020 ⁽¹⁾	2021
Local payroll taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,692,633	\$ 86,010,956
Tuition	150,883	89,169	122,200	331,209	242,930	199,739	95,377	67,208	94,563	187,928
Interest on investments	217,184	189,359	55,710	117,326	223,235	136,648	280,941	920,694	737,600	338,583
Rental income										107,332
Refund of prior year expenditures	579,907	230,625	29,733	582,137	136,792	337,217	128,106	145,866	120,238	167,607
Transportation	1,199,161	1,032,387	1,310,159	775,226	1,431,408	1,864,683	1,282,644	587,553	811,385	394,061
Contributions										436,141
Student activities charges for services										298,537
Miscellaneous	2,485,893	2,998,774	2,289,192	3,014,187	2,234,598	952,146	1,638,896	2,264,365	648,271	1,041,685
Total	\$ 4,633,028	\$ 4,540,314	\$ 3,806,994	\$ 4,820,085	\$ 4,268,963	\$ 3,490,433	\$ 3,425,964	\$ 3,985,686	\$ 2,412,057	\$ 88,982,830

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
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	0.360
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
2021	2,182,347,635	18,469,142,131	10,793,001,060	2,228,211,200	5,905,639,300	39,578,341,326	62,334,566	39,640,675,892	39,640,675,892	0.597

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	
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
2021	0.597	0.560	0.447	1.604

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	2021			2012		
	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	0.95%			
GSJC Land LLC	353,692,100	2	0.89%			
101 Hudson Realty LLC	351,950,000	3	0.89%			
Liberty Towers TIC I & II, LLC	290,317,300	4	0.73%			
Mept Newport TWR LLC	261,230,000	5	0.66%			
Hackcook S-REIT JCity Corp.	224,955,500	6	0.57%			
Wave Property LLC	214,647,000	7	0.54%			
Newport Centre LLC	201,387,300	8	0.51%			
545 Washington Association Fee LP	194,039,200	9	0.49%			
Ellipse Building LLC	190,000,000	10	0.48%			
Mack Cali Plaza				\$ 214,694,300	1	3.70%
Newport Develop. Co.				162,660,200	2	2.80%
BBV US R.E. Fund				43,490,400	3	0.75%
Wells REIT Financial Tower				38,625,000	4	0.67%
RRREP America REIT				30,406,200	5	0.52%
Evergreen America Corp.				25,978,500	7	0.45%
Verizon				21,453,769	8	0.37%
Hudson Mall				19,405,000	9	0.33%
Public Service Electric and Gas				19,357,400	10	0.33%
Total	\$ 2,658,218,400		6.71%	\$ 576,070,769		9.92%

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	
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%	-
2021	189,234,798	189,234,798	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		Percentage of Personal Income	Per Capita
	Capital Leases	Total District		
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%	-
2021	-	-	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		
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%	57
2020	10,340,000	-	10,340,000	0.03%	39
2021	10,342,258	-	10,342,258	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, 2021
(UNAUDITED)

	Debt Outstanding	Estimated Percentage Applicable ⁽¹⁾	Estimated Share of Direct and Overlapping Debt
Gross Direct Debt of School District (City Issued)	\$ 10,342,258	100.00%	\$ 10,342,258
Gross Overlapping Debt of School District: ⁽²⁾			
City of Jersey City	570,064,329	100.00%	570,064,329
Jersey City Municipal Utilities Authority	280,469,198	100.00%	280,469,198
Jersey City Redevelopment Agency	12,900,000	100.00%	12,900,000
Hudson County General Obligation Debt	1,356,802,807	43.18%	585,867,452
Subtotal, overlapping debt			<u>1,449,300,979</u>
Total Direct and Overlapping Debt			<u>\$ 1,459,643,237</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)

	Year										Equalized Valuation Basis
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	
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	\$ 1,575,831,152	\$ 33,950,177,994
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	10,342,258	40,064,411,608
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	\$ 1,565,488,894	44,172,746,827
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%	0.66%	\$ 118,187,336,429
											\$ 39,395,778,810
											1,575,831,152
											10,342,258
											\$ 1,565,488,894
											Average equalized valuation of taxable property
											School borrowing margin (4% of \$39,395,778,810
											Bonded school debt as of June 30, 2021
											School borrowing margin available

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>
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	262,664	12,892,862,440	49,085	17.3%
2021	*	*	*	9.2%

Sources:

Unemployment information provided by the NJ Department of Labor and Workforce Development. Population and per capita income is estimated based upon the American Community Surveys published by the US Bureau of Economic Analysis. Personal income has been estimated based upon the municipal population and per capita personal income presented.

Note:

* Information was not available at time of the audit.

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

Employer	2021			2012		
	Employees	Rank (Optional)	Percentage of Total Municipal Employment	Employees	Rank (Optional)	Percentage of Total Municipal Employment
Insurance Service Office Inc.	6,495	1	5.23%			
Goldman Sachs & Co. Inc.	3,782	2	3.04%	5,395	1	4.58%
Kuehn & Nagel, Inc	3,300	3	2.66%			
City of Jersey City	3,171	4	2.55%	2,325	4	1.97%
County of Hudson	2,800	5	2.25%			
Jersey City Board of Education	2,494	6	2.01%	4,650	2	3.94%
United States Postal Service	2,220	7	1.79%			
Healthcare Staffing and Consulting LLC	2,000	8	1.61%	1,833	5	1.55%
Pershing LLC. / Mellon Bank	2,000	9	1.61%	1,538	8	1.30%
Jersey City Medical Center Inc.	1,942	10	1.56%	2,919	3	2.48%
Hudson County Executive Office				1,663	6	1.41%
New Jersey City University				1,592	7	1.35%
JP Morgan Chase Bank				1,529	9	1.30%
Christ Hospital				1,500	10	1.27%
Citigroup, Inc						
	30,204		24.31%	24,944		21.15%

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>	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
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
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	Teaching Staff ⁽³⁾	Pupil/Teacher Ratio				Average Daily Enrollment (ADE) ⁽⁴⁾	Average Daily Attendance (ADA) ⁽⁴⁾	% Change in Average Daily Enrollment	Student Attendance Percentage
						Elementary	Middle School	Senior High School					
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	01:11.9	01:14.7	01:12.4	25,250	24,044	-9.99%	95.22%	
2021	30,402	761,069,223	25,034	6.19%	3,062	*	*	*	24,854	24,308	-1.17%	97.80%	

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)**

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
District Building										
<u>Elementary</u>										
Public School Number 3										
Square Feet	117,939	117,939	117,939	117,939	117,939	117,939	117,939	117,939	117,939	117,939
Capacity (students)	470	470	470	470	470	470	470	470	470	470
Enrollment	616	641	603	593	626	627	539	612	642	609
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	642	620	621	662	663	645	675	721	726
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	836	782	781	781	843	844	609	657	665	656
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	801	772	772	766	776	777	577	742	755	678
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	-	-	-	-	-	-	-	-	-	-
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	802	858	807	834	865	866	858	861	866	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	477	374	323	319	324	324	359	332	358	317
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	380	472	508	544	581	582	358	411	443	446
Public School Number 15										
Square Feet	184,738	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	627	732	828	881	832	833	697	620	645	641
Public School Number 16										
Square Feet	61,684	61,684	61,664	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	308	281	318	323	430	430	504	655	811	784
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	1,198	1,189	1,189	1,217	1,298	1,299	1,188	1,216	1,285	1,201
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	637	602	614	617	652	653	804	659	691	634
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	637	799	719	732	756	757	684	668	681	698
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	1,384	1,374	1,361	810	1,445	1,446	1,391	1,352	1,366	1,214
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	920	874	855	892	880	881	668	728	765	748
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	836	789	765	751	779	780	696	654	673	628
Public School Number 26										
Square Feet	-	-	-	-	-	-	-	124,146	124,146	124,146
Capacity (students)	-	-	-	-	-	-	-	975	975	975
Enrollment	-	-	-	-	-	-	-	402	471	485

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

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
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	1,059	1,056	1,038	1,083	1,105	1,106	1,004	890	901	785
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	984	975	962	998	1,041	1,042	1,005	1,006	1,013	956
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	469	389	389	428	379	379	347	331	292	283
Public School Number 30										
Square Feet	93,129	93,129	91,129	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	839	784	770	771	779	780	665	655	579	591
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	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	401	378	374	386	409	409	412	414	436	411
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	657	576	595	488	526	526	423	394	449	443
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	710	647	738	763	820	821	786	796	818	769
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	923	880	891	868	860	861	803	783	796	762
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	405	482	403	408	384	384	382	360	355	331
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	434	384	244	247	256	256	244	282	302	307
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	243	384	380	378	420	420	397	430	481	445
<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	739
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	913	897	891	892	864	864	897	885
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	420	429	444	478	483	483	482	480	465	433
<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	2,318	2,011	1,992	2,068	1,983	1,985	1,672	1,706	1,827	1,921
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	763	747	786	786	848	849	612	629	683	885

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

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
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	1,417	1,305	1,169	1,184	1,200	1,201	1,220	1,219	1,299	1,229
Snyder High School										
Square Feet	209,500	209,500	209,500	209,500	209,500	209,500	209,500	144,500	144,500	144,500
Capacity (students)	1,134	1,134	1,134	1,134	1,134	1,134	1,134	818	818	818
Enrollment	929	920	867	857	1,035	1,036	747	774	711	761
Liberty High School										
Square Feet	18,852	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	191	208	207	195	195	195	187	221	231	216
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	691	709	704	697	710	711	680	698	694	713
Innovation High School										
Square Feet	-	-	-	-	-	-	-	65,000	65,000	65,000
Capacity (students)	-	-	-	-	-	-	-	316	316	316
Enrollment	-	-	-	-	-	-	-	307	309	319
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	112	112	112	104	106	106	104	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	119	119	253	262	283	283	254	292	446	480
<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	4,919,115	4,919,115	4,917,095	4,917,095	4,917,095	4,917,095	4,917,095	5,041,241	5,041,241	5,041,241
Capacity (students)	25,365	25,365	25,365	25,365	25,365	25,365	25,365	26,024	26,024	26,024
Enrollment	25,049	24,566	24,140	23,815	25,222	25,246	22,502	25,544	26,817	23,949
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.	5,165,915	5,165,915	5,163,895	5,163,895	5,163,895	5,439,736	5,163,895	5,288,041	5,288,041	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⁾	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Public School Number 3	284,439	184,688	229,989	330,022	342,441	340,096	338,991	286,767	358,028	323,977
Public School Number 5	357,925	232,403	289,408	430,912	430,912	427,961	426,571	360,855	450,526	407,678
Public School Number 6	359,066	233,143	290,330	416,608	432,286	429,325	427,930	362,005	451,962	408,978
Public School Number 8	408,058	264,954	329,944	473,452	473,452	487,903	486,319	411,398	513,629	464,780
Public School Number 9	-	-	-	-	-	-	-	-	-	-
Public School Number 11	252,049	163,657	203,800	292,442	303,447	301,368	300,389	254,112	317,259	287,085
Public School Number 12	208,315	135,260	168,437	250,794	241,698	249,076	248,267	210,020	262,209	237,271
Public School Number 14	286,692	186,150	231,811	332,636	345,153	342,789	341,676	289,038	360,863	326,543
Public School Number 15	445,542	289,292	360,252	516,942	536,395	532,721	530,991	449,188	560,810	507,474
Public School Number 16	148,718	96,563	120,249	172,551	179,044	177,818	177,240	149,935	187,194	169,390
Public School Number 17	371,081	240,945	300,046	430,549	446,751	443,691	442,250	374,118	467,086	422,663
Public School Number 20	161,336	104,756	130,452	187,191	194,236	192,905	192,279	162,657	203,077	183,763
Public School Number 22	407,831	264,807	329,761	473,189	490,995	487,632	486,048	411,169	513,344	464,522
Public School Number 23	426,947	277,219	345,217	495,368	514,009	510,488	508,830	430,441	537,405	486,294
Public School Number 24	285,165	185,159	230,576	330,864	343,315	340,964	339,856	287,499	358,942	324,804
Public School Number 25	320,425	208,054	259,086	371,775	385,765	383,123	381,878	323,047	403,324	364,965
Public School Number 26	299,409	194,408	242,093	-	-	-	-	-	-	-
Public School Number 27	228,178	148,157	184,498	264,745	274,707	-	-	-	-	-
Public School Number 28	329,833	214,162	266,694	382,691	397,092	394,372	393,091	332,533	415,166	375,681
Public School Number 29	159,610	103,635	129,056	185,188	192,157	190,840	190,221	160,916	200,903	181,796
Public School Number 30	219,780	142,705	177,708	255,001	264,597	262,785	261,931	221,579	276,641	250,331
Public School Number 31	89,170	57,898	-	-	106,617	106,617	106,271	89,899	112,239	101,565
Public School Number 33	73,816	47,929	59,686	85,646	88,869	88,260	87,973	74,421	92,914	84,077
Public School Number 34	340,264	220,935	275,128	394,793	409,650	406,844	405,522	343,049	428,295	387,562
Public School Number 37	326,874	212,241	264,301	379,257	393,529	390,834	389,564	329,549	411,441	372,311
Public School Number 38	291,677	189,387	235,841	338,420	351,155	348,749	347,617	294,064	367,138	332,221
Public School Number 39	304,915	197,983	246,545	353,779	367,092	364,578	363,394	307,411	383,801	347,299
Public School Number 40	319,516	207,463	258,351	370,720	384,670	382,035	380,795	322,131	402,179	363,930
Public School Number 41	347,048	225,340	280,613	402,665	417,817	414,955	413,608	349,889	436,835	395,289
Regional Day	73,768	47,898	59,647	85,590	88,811	-	87,916	74,372	92,853	-
Middle School Number 4	409,221	265,710	330,884	474,800	492,667	489,292	487,704	412,570	515,092	466,104
Middle School Number 7	395,177	256,590	319,529	458,505	475,760	472,501	470,967	398,412	497,415	450,109
Academy I	156,484	101,606	126,528	181,560	188,394	187,103	186,496	157,766	196,969	178,237
Dickinson High School	858,582	557,482	694,225	996,175	1,033,662	1,026,582	1,023,248	865,610	1,080,711	977,929
Lincoln High School	556,250	361,176	449,768	645,393	669,679	665,092	662,932	560,803	700,161	633,572
Ferris High School	680,390	441,782	550,144	789,427	819,134	813,523	810,881	685,959	856,418	774,968
Snyder High School	348,498	226,281	281,785	386,232	408,293	404,126	402,164	348,498	435,980	399,597
Liberty High School	45,466	29,521	36,763	52,753	54,738	54,363	54,186	45,838	57,229	51,786
McNair High School	319,101	207,195	258,016	370,239	384,171	381,539	380,300	321,713	401,657	363,457
Innovation High School	156,764	101,787	126,755	-	-	-	-	-	-	-
Adult High School	803,50	52,172	64,969	93,226	96,735	96,072	95,760	81,007	101,138	91,519
Infinity Institute	301,469	195,745	243,759	349,781	362,943	-	-	-	-	-
Total School Facilities	12,435,199	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
Other Facilities	-	-	-	-	-	1,490,860	-	957,859	-	-
Grand Total	\$ 12,435,199	\$ 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

Source:
District Records (GAAP Basis)

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

**JERSEY CITY PUBLIC SCHOOLS
INSURANCE SCHEDULE
JUNE 30, 2021
(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, 2021
(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

Robert A. Gironda, CPA
Robert G. Doria, CPA (N.J. & N.Y.)
Frederick J. Tomkins, CPA, RMA
Matthew A. Donohue, CPA

310 Broadway
Bayonne, NJ 07002
(201) 437-9000
Fax: (201) 437-1432
E-mail: dgd@dgdcpas.com

Linda P. Kish, CPA, RMA
Mark W. Bednarz, CPA, RMA
Jason R. Gironda, CPA
Mauricio Canto, CPA, RMA

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, 2021, 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 March 15, 2022.

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 certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as Findings 2021-001 through 2021-003 that we consider to be 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 an instance of noncompliance or other matters that is 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 which is described in the accompanying schedule of findings and questioned costs as Finding 2021-004.


The Jersey City Public Schools' responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The Jersey City Public Schools' response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the responses.

We noted certain matters that we reported to management of the Jersey City Public Schools in a separate auditor's management report dated March 15, 2022 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
March 15, 2022

DONOHUE, GIRONDA, DORIA & TOMKINS, LLC

Certified Public Accountants

Robert A. Gironda, CPA
Robert G. Doria, CPA (N.J. & N.Y.)
Frederick J. Tomkins, CPA, RMA
Matthew A. Donohue, CPA

310 Broadway
Bayonne, NJ 07002
(201) 437-9000
Fax: (201) 437-1432
E-mail: dgd@dgdcpas.com

Linda P. Kish, CPA, RMA
Mark W. Bednarz, CPA, RMA
Jason R. Gironda, CPA
Mauricio Canto, CPA, RMA

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, 2021. 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 and State 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, 2021.

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
 March 15, 2022

JERSEY CITY PUBLIC SCHOOLS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
for the Fiscal Year Ended June 30, 2021

FEDERAL CFDA NUMBER	FEDERAL FUND NUMBER	FEDERAL GRANTOR/PASS THROUGH GRANTOR/PROGRAM TITLE	PROGRAM OR AWARD AMOUNT	GRANT PERIOD FROM	GRANT PERIOD TO	BALANCE AT JUNE 30, 2020	CASH RECEIVED	BUDGETARY EXPEN- DITURES	ADJUST- MENTS	BALANCE AT JUNE 30, 2021		
										(ACCOUNTS RECEIVABLE)	UNEARNED REVENUE	DUE TO GRANTOR
ENTERPRISE FUND												
U.S. DEPARTMENT OF AGRICULTURE												
PASSED-THROUGH STATE												
DEPARTMENT OF AGRICULTURE:												
10.553	21IN0304N1099	School Breakfast Program	\$ 56,065	07/01/20	06/30/21	\$ -	\$ 26,635	\$ (56,065)	\$ -	\$ (29,430)	\$ -	\$ -
10.553	20IN0304N1099	School Breakfast Program	3,165,468	07/01/19	06/30/20	(89,795)	89,795	(89,795)	-	-	-	-
10.555	21IN0304N1099	National School Lunch Program	89,627	07/01/20	06/30/21	-	-	(89,627)	-	-	-	-
10.555	20IN0304N1099	National School Lunch Program	4,557,248	07/01/19	06/30/20	(138,113)	138,113	(138,113)	-	-	-	-
10.555	21IN0304N1099	Healthy Hunger-Free Kids Act	1,777	07/01/20	06/30/21	-	844	(1,777)	-	(933)	-	-
10.555	20IN0304N1099	Healthy Hunger-Free Kids Act	104,154	07/01/19	06/30/20	(2,818)	2,818	-	-	-	-	-
10.559	21IN0304N1099	Summer Food Service Program for Children	6,089,864	07/01/20	06/30/21	-	5,573,400	(6,089,864)	-	(516,464)	-	-
10.559	20IN0304N1099	Summer Food Service Program for Children	1,643,369	07/01/19	06/30/20	(948,890)	948,890	-	-	-	-	-
10.579	202020N810341	School Lunch Program Equipment Assistance Child Nutrition Cluster	18,232	07/01/20	06/30/21	(1,179,616)	18,232	(18,232)	-	(636,434)	-	-
10.565	21IN0304N1099	Commodity Supplemental Food Program	276,344	07/01/20	06/30/21	-	276,343	(103,321)	-	-	173,022	-
10.565	20IN0304N1099	Commodity Supplemental Food Program	694,628	07/01/19	06/30/20	21,942	276,343	(21,942)	-	-	173,022	-
10.582	21IN0304L1603	Fresh Fruit and Vegetables Program	64,755	07/01/20	06/30/21	-	44,139	(64,755)	-	(20,616)	-	-
10.582	20IN0304L1603	Fresh Fruit and Vegetables Program	55,295	07/01/19	06/30/20	-	44,139	(64,755)	-	(20,616)	-	-
TOTAL U.S. DEPARTMENT OF AGRICULTURE												
TOTAL ENTERPRISE FUND												
SPECIAL REVENUE FUND												
U.S. DEPARTMENT OF LABOR												
PASSED-THROUGH COUNTY OF HUDSON:												
17.250	*	Career Exploration Fifteen Together	48,000	07/01/13	06/30/14	3,696	-	-	-	-	3,696	-
TOTAL U.S. DEPARTMENT OF LABOR												
U.S. DEPARTMENT OF TREASURY												
21.019	*	Coronavirus Relief Fund (CRF)	2,545,623	08/13/20	12/30/22	-	2,545,623	(2,545,612)	-	-	11	-
TOTAL U.S. DEPARTMENT OF TREASURY												
U.S. DEPARTMENT OF EDUCATION												
PASSED-THROUGH STATE												
DEPARTMENT OF EDUCATION:												
84.002	V002A200031	Adult Education and Literacy, Title II	454,817	07/01/20	06/30/21	(391,889)	355,724	(431,504)	-	(75,780)	-	-
84.002	V002A190031	Adult Education and Literacy, Title II	454,817	07/01/19	06/30/20	(391,889)	208,339	(431,504)	183,550	(75,780)	-	-
84.010A	S010A200030	Elementary and Secondary Education Act (ESEA): Title I - Part A Basic	13,957,004	07/01/20	09/30/21	-	12,562,684	(13,156,450)	-	(593,766)	-	-
84.010A	S010A190030	Elementary and Secondary Education Act (ESEA): Title I - Part A Basic	13,743,561	07/01/19	09/30/20	(1,834,619)	2,253,790	(424,705)	5,534	(88,212)	-	-
84.010A	S010A200030	Elementary and Secondary Education Act (ESEA): Title I - Part A Reallocated	686,130	07/01/20	09/30/21	-	159,229	(447,441)	-	(288,212)	-	-
84.010A	S010A190030	Elementary and Secondary Education Act (ESEA): Title I - Part A Reallocated	341,868	07/01/19	09/30/20	(155,029)	196,647	(41,716)	98	-	-	-
84.010A	S010A200030	Elementary and Secondary Education Act - Part A Title I - School Improvement Act - Part A	2,702,600	07/01/20	09/30/21	-	747,078	(2,381,034)	-	(1,633,956)	-	-
84.010A	S010A190030	Elementary and Secondary Education Act - Part A Title I - School Improvement Act - Part A	2,807,100	07/01/19	09/30/20	(2,227,240)	2,330,304	(1,172,259)	14,195	-	-	-
84.010A	S010A150030	National Distinguished Scholar Award	50,000	07/01/15	06/30/16	(4,214,355)	18,249,732	(16,568,605)	19,827	(2,315,934)	2,533	-
84.367A	S367A200029	Title II - Part A Teacher & Principal Training	1,488,375	07/01/20	09/30/21	-	567,695	(1,110,147)	-	(542,452)	-	-
84.367A	S367A190029	Title II - Part A Teacher & Principal Training	1,498,822	07/01/19	09/30/20	(1,034,454)	1,071,237	(48,621)	11,838	(542,452)	-	-
84.365A	S365A200030	Title III - Part A - English Language Acquisition	676,066	07/01/20	09/30/21	-	513,657	(639,641)	-	(125,984)	-	-
84.365A	S365A190030	Title III - Part A - English Language Acquisition	689,611	07/01/19	09/30/20	(350,348)	358,623	(82,712)	-	(125,984)	-	-

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

* - Not Available

JERSEY CITY PUBLIC SCHOOLS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
for the Fiscal Year Ended June 30, 2021

FEDERAL CFDA NUMBER	FEDERAL FAIN NUMBER	PROGRAM OR AWARD AMOUNT	GRANT PERIOD FROM TO	BALANCE AT JUNE 30, 2020	CASH RECEIVED	BUDGETARY EXPEN- DITURES	ADJUST- MENTS	BALANCE AT JUNE 30, 2021		
								(ACCOUNTS RECEIVABLE)	UNEARNED REVENUE	DUE TO GRANTOR
SPECIAL REVENUE FUND (Continued)										
U.S. DEPARTMENT OF EDUCATION (Continued)										
PASSED-THROUGH STATE										
DEPARTMENT OF EDUCATION (Continued):										
Elementary and Secondary Education Act (ESEA) (Continued):										
Title III - Immigrant										
84.365A	S365A200030	\$ 139,659	07/01/20 09/30/21	\$ -	\$ 51,562	\$ (120,582)	\$ -	\$ (69,020)	\$ -	\$ -
84.365A	S365A190030	138,839	07/01/19 09/30/20	(100,652)	102,430	(1,278)	-	(69,020)	-	-
					153,993	(122,360)	-	-	-	-
84.424	S424A200031	1,016,345	07/01/20 09/30/21	(458,585)	572,007	(1,084,161)	-	(512,154)	-	-
84.424	S424A190031	858,976	07/01/19 09/30/20	(458,585)	113,863	(42,680)	387,402 ^(A)	(512,154)	-	-
					685,870	(1,126,841)	387,402	(512,154)	-	-
84.027	H027A200100	8,779,214	07/01/20 09/30/21	-	7,242,556	(9,178,662)	-	(1,936,106)	-	-
84.027	H027A190100	8,352,179	07/01/19 09/30/20	(3,084,659)	2,540,035	-	544,624 ^(A)	-	-	-
84.173	H173A200114	194,503	07/01/20 09/30/21	(50,589)	137,998	(2,281,194)	-	(70,196)	-	-
84.173	H173A190114	194,204	07/01/19 09/30/20	(3,135,288)	35,224	-	35,465 ^(A)	-	-	-
					9,955,713	(9,406,856)	380,089	(2,006,302)	-	-
84.048A	V048A200030	298,463	07/01/20 06/30/21	-	-	(63,752)	-	(63,752)	-	65,692
84.048A	V048A190030	238,682	07/01/19 06/30/20	(156,503)	170,827	(4,200)	55,568 ^(A)	(63,752)	-	65,692
					-	(6,952)	55,568	(63,752)	-	-
84.287C	S287C200030	500,000	09/01/20 08/31/21	-	232,745	(400,442)	-	(167,697)	-	-
84.287C	S287C190030	500,000	09/01/19 08/31/20	(219,660)	144,116	(362)	75,906 ^(A)	(167,697)	-	-
					376,861	(400,804)	75,906	(167,697)	-	-
84.425D	S425D210027	12,824,478	03/13/20 09/30/22	-	8,561,324	(9,444,342)	-	(883,018)	-	-
84.425D	S377A130031	-	07/16/20 10/31/20	-	-	(161,682)	-	(161,682)	-	-
84.425D	S425D210027	48,306,969	03/13/20 09/30/23	-	8,561,324	(7,820,295)	-	(7,820,295)	-	-
					-	(17,426,319)	-	(8,864,995)	-	-
					41,229,894	(47,357,925)	1,314,180	(14,944,070)	2,533	65,692
				(10,061,694)	43,775,317	(49,903,537)	1,314,180	(14,944,070)	6,240	65,692
TOTAL SPECIAL REVENUE FUND										
GENERAL FUND										
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES										
PASSED-THROUGH STATE										
DEPARTMENT OF HUMAN SERVICES:										
Special Education Medicaid Initiative (SEMI)										
93.778	2005N45MAP	1,040,770	07/01/20 06/30/21	-	1,023,413	(1,040,770)	-	(17,357)	-	-
					1,023,413	(1,040,770)	-	(17,357)	-	-
					-	(1,040,770)	-	(17,357)	-	-
					1,023,413	(1,040,770)	-	(17,357)	-	-
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES										
TOTAL GENERAL FUND										
TOTAL FEDERAL FINANCIAL AWARDS										
				\$ (11,215,672)	\$ 51,917,839	\$ (57,389,890)	\$ 1,314,180	\$ (15,618,497)	\$ 179,262	\$ 65,692

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

* - Not Available

NEW JERSEY CITY PUBLIC SCHOOLS
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
for the Fiscal Year Ended June 30, 2021

GENERAL FUND	STATE DEPARTMENT OF EDUCATION	GRANT OR STATE PROGRAM NUMBER	PROGRAM OR STATE PROGRAM TITLE	PROGRAM AWARD AMOUNT	GRANT PERIOD FROM TO	BALANCE AT JUNE 30, 2020	CARRYOVER (WALLOVER) AMOUNT	CASH RECEIVED	BUDGETARY EXPENDITURES	ADJUSTMENTS	REPAYMENT OF PRIOR YEARS' BALANCES	(ACCOUNTS RECEIVABLE)	UNEARNED REVENUE	DUE TO GRANTOR	BUDGETARY RECEIVABLE	MEMO	CUMULATIVE TOTAL EXPENDITURES
	State Department of Education	21-495-034-5120-078	State Grant/Pass Through Grantor/Program Title	\$ 270,661,365	07/01/20	\$ -	\$ -	\$ 270,661,365	\$ (270,661,365)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (26,817,322)	\$ 270,661,365	
		21-495-034-5120-083	Education Adequacy Aid	125,411	06/30/21	125,411	-	125,411	(125,411)	-	-	-	-	-	(12,541)	125,411	
		21-495-034-5120-089	Special Education Categorical Aid	18,332,551	06/30/21	18,332,551	-	18,332,551	(18,332,551)	-	-	-	-	-	(1,364,834)	18,332,551	
		21-495-034-5120-084	Security Aid	12,648,342	07/01/20	12,648,342	-	12,648,342	(12,648,342)	-	-	-	-	-	(1,264,834)	12,648,342	
		21-495-034-5120-085	Adjustment Aid	18,201,890	06/30/21	18,201,890	-	18,201,890	(18,201,890)	-	-	-	-	-	(31,743,141)	18,201,890	
		21-495-034-5120-014	Transportation Aid	4,423,777	07/01/20	4,423,777	-	4,423,777	(4,423,777)	-	-	-	-	-	(442,378)	4,423,777	
		21-495-034-5120-044	Extraordinary Aid	5,092,079	06/30/21	5,092,079	-	5,092,079	(5,092,079)	-	-	-	-	-	-	5,092,079	
		20-495-034-5120-044	Extraordinary Aid	3,686,982	07/01/19	(3,686,982)	-	3,686,982	(3,686,982)	-	-	-	-	-	-	3,686,982	
		21-495-034-5120-044	On-Behalf TPAF Pension Contribution	67,303,148	06/30/21	67,303,148	-	67,303,148	(67,303,148)	-	-	-	-	-	-	67,303,148	
		21-495-034-5120-001	On-Behalf TPAF Post-Retirement Medical Contributions	2,109,175	07/01/20	2,109,175	-	2,109,175	(2,109,175)	-	-	-	-	-	-	2,109,175	
		21-495-034-5120-001	On-Behalf TPAF Post-Retirement Dental Contributions	17,860,956	06/30/21	17,860,956	-	17,860,956	(17,860,956)	-	-	-	-	-	-	17,860,956	
		21-495-034-5120-003	Reimbursed TPAF Social Security Contributions	17,829,318	07/01/20	(2,383,941)	-	2,383,941	(17,860,956)	-	-	(14,504,422)	-	-	-	17,829,318	
		20-495-034-5120-014	Additional Transportation Aid - Nonpublic	146,160	06/30/20	146,160	-	146,160	(146,160)	-	-	-	-	-	-	146,160	
			TOTAL GENERAL FUND			6,070,923		435,290,145	(435,907,883)			(6,688,661)			(32,190,519)		
	SPECIAL REVENUE FUND																
	STATE DEPARTMENT OF EDUCATION	21-495-034-5120-086	Preschool Education Aid	70,477,679	07/01/20	-	6,228,258	70,477,679	(67,111,573)	-	-	-	9,594,364	-	(7,047,769)	60,883,315	
		21-495-034-5120-086	Preschool Education Aid - General Fund Contribution	1,800,000	06/30/21	4,383,009	(1,800,000)	1,800,000	-	-	-	-	-	-	-	1,800,000	
		19-495-034-5120-086	Preschool Education Aid	69,333,643	06/30/20	4,428,258	(4,428,258)	-	-	-	-	-	4,383,009	-	-	64,940,634	
			TOTAL SPECIAL REVENUE FUND													67,611,454	
	N.J. Nonpublic Aid	21-100-034-5120-064	Nonpublic Textbooks	254,499	07/01/20	-	-	254,499	(210,688)	-	-	-	-	43,811	-	254,499	
		20-100-034-5120-064	Nonpublic Textbooks	219,698	06/30/20	26,372	-	-	(302,704)	-	(26,372)	-	-	82,541	-	219,698	
		11-100-034-5120-064	Nonpublic Textbooks	291,131	06/30/11	82,541	-	-	-	-	-	-	-	-	-	291,131	
		21-100-034-5120-067	Compassionate Education	897,741	07/01/20	82,828	-	507,741	(302,704)	-	-	-	-	205,037	-	897,741	
		21-100-034-5120-067	English as a Second Language	556,740	06/30/21	62,17	-	62,17	(1,765)	-	(62,17)	-	-	4,452	-	556,740	
		20-100-034-5120-067	English as a Second Language	62,17	07/01/20	24,155	-	62,17	(1,765)	-	(24,155)	-	-	-	-	62,17	
		20-100-034-5120-067	Home Instruction	4,935	06/30/20	102,148	-	518,893	(304,469)	-	(107,083)	-	-	209,489	-	4,935	
			TOTAL Nonpublic Aid													254,499	
	Nonpublic Handicapped Aid Ch. 193	21-100-034-5120-067	Nonpublic Handicapped Aid Ch. 193	151,609	07/01/20	-	-	151,609	(85,309)	-	-	-	-	66,300	-	151,609	
		20-100-034-5120-067	Nonpublic Handicapped Aid Ch. 193	163,671	06/30/20	50,933	-	-	(90,933)	-	-	-	-	-	-	163,671	
		21-100-034-5120-066	Corrective Speech	59,241	07/01/20	4,882	-	59,241	(2,632)	-	-	-	32,609	-	-	59,241	
		20-100-034-5120-066	Corrective Speech	36,456	06/30/20	4,882	-	-	(126,407)	-	-	-	-	-	-	36,456	
		21-100-034-5120-066	Supplementary Instruction	128,707	07/01/20	99,635	-	128,707	(126,407)	-	-	-	2,300	-	-	128,707	
		20-100-034-5120-066	Supplementary Instruction	139,231	06/30/20	135,450	-	335,557	(238,348)	-	(135,450)	-	-	101,289	-	139,231	
			TOTAL Nonpublic Handicapped Aid Ch. 193														
	Nonpublic Nursing	21-100-034-5120-070	Nonpublic Nursing	427,890	06/30/21	-	-	427,890	(374,860)	-	-	-	55,030	-	-	427,890	
		20-100-034-5120-070	Nonpublic Nursing	407,012	06/30/20	11,792	-	-	(52,204)	-	(11,792)	-	-	-	-	407,012	
		20-100-034-5120-373	Nonpublic Technology Initiative Aid	150,048	07/01/19	52,204	-	-	(50,925)	-	(52,204)	-	-	164,400	-	150,048	
		21-100-034-5120-509	Nonpublic Security Aid	734,125	07/01/20	78,218	-	734,125	(50,925)	-	-	-	-	-	-	734,125	
		20-100-034-5120-509	Nonpublic Security Aid	625,250	06/30/20	21,398	-	-	(345)	-	(78,218)	-	-	-	-	625,250	
		20-100-034-5120-549	Nonpublic Security Aid	94,183	01/19	21,398	-	-	(491,824)	-	-	-	27,033	-	-	94,183	
			WRAP Around Enhancement Services Grant													#VALUE!	
			TOTAL STATE DEPARTMENT OF EDUCATION														
	TOTAL SPECIAL REVENUE FUND																
	ENTERPRISE FUND																
	STATE DEPARTMENT OF AGRICULTURE	21-100-010-3350-023	State School Lunch Program	6,474	07/01/20	(2,215)	-	2,485	(6,474)	-	-	(3,989)	-	-	-	6,474	
		20-100-010-3350-023	State School Lunch Program	80,973	06/30/20	(2,215)	-	2,215	-	-	-	-	-	-	-	80,973	
			TOTAL ENTERPRISE FUND														
	DEBT SERVICE FUND																
	On-Behalf Debt Service to Municipality - Type I	21-495-034-5120-017		1,289,059	07/01/20	-	-	1,289,059	(1,289,059)	-	-	-	-	-	-	1,289,059	
	TOTAL DEBT SERVICE FUND																

(A) - This amount represents adjustment of prior year expenditure
* - Not Available

JERSEY CITY PUBLIC SCHOOLS
NOTES TO THE SCHEDULES OF AWARDS AND FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

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, 2021**

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>	Net adjustment to reconcile to GAAP
General Fund	\$ 1,040,770	\$ 441,464,455	\$ 442,505,225	\$ 5,556,572
Special Revenue Fund	50,193,259	69,157,202	119,350,461	147,072
Capital Projects Fund	-	380,837	380,837	(1,092,627)
Food Service Fund	<u>6,445,583</u>	<u>6,474</u>	<u>6,452,057</u>	
Total Awards and Financial Assistance	<u>\$ 57,679,612</u>	<u>\$ 511,008,968</u>	<u>\$ 568,688,580</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 \$67,303,148 reported as TPAF Pension Contribution, \$21,091,758 reported of Post-Retirement Medical Contributions, and \$20,446 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, 2021. TPAF Social Security Contributions in the amount of \$17,860,956 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, 2021. SDA Educational Facilities Construction and Financing Act on-behalf payments totaling \$101,643 represent amounts paid by the SDA on behalf of the District for SDA administered facility projects for the year ended June 30, 2021. Type II debt service payments in the amount of \$1,289,059 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>\$ 9,522,002</u>

**JERSEY CITY PUBLIC SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

Section I - Summary of Auditor's Results

Financial Statement Section

- A) Type of Auditors Report Issued: Unmodified
- B) Internal Control over Financial Reporting:
- 1) Material weakness(es) identified? ✓ Yes No
- 2) Significant deficiency(ies) identified? Yes ✓ None reported
- C) Noncompliance material to basic financial statements noted? ✓ Yes No

Federal Awards Section

- D) Internal Control over major programs:
- 1) Material weakness(es) identified? Yes ✓ No
- 2) Significant deficiency(ies) identified? Yes ✓ None reported
- E) Type of auditor's report on compliance for major program Unmodified
- F) Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? Yes ✓ No
- G) Identification of major programs:

<u>CFDA Numbers</u>	<u>FAIN Numbers</u>	<u>Name of Federal Program or Cluster</u>
		Child Nutrition Cluster:
10.553	211NJ304N1099	School Breakfast Program
10.555	211NJ304N1099	National School Lunch Program
10.555	211NJ304N1099	Healthy Hunger-Free Kids Act
10.559	211NJ304N1099	Summer Food Service Program for Children
10.579	202020N810341	School Lunch Program Equipment Assistance
<u>21.019</u>	<u>Not Available</u>	<u>Coronavirus Relief Fund (CRF)</u>
84.425D	S425D210027	CARES ESSER
84.425D	S377A130031	CARES ESSER - Nonpublic Digital Divide
<u>84.425D</u>	<u>S425D210027</u>	<u>CARES ESSER II</u>

- H) Dollar threshold used to distinguish between Type A and Type B Programs. \$1,721,697
- 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, 2021**

Section I - 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	General State Aid Cluster:
495-034-5120-083	Equalization Aid
495-034-5120-089	Education Adequacy Aid
495-034-5120-084	Special Education Categorical Aid
495-034-5120-085	Security Aid
495-034-5120-085	Adjustment Aid
495-034-5120-014	Transportation Aid
495-034-5095-003	Reimbursed TPAF Social Security Contributions

**JERSEY CITY PUBLIC SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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 2021-001

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. This finding is repeated from prior year.

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, 2021 of \$33,987,782 was not aggregated for the current year, but alternatively projected from balances as of June 30, 2020 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 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, 2021**

Section II - Financial Statement Findings

Finding 2021-002

Material Weakness in Internal Control over Financial Reporting

Condition:

Monitoring or closing procedures are not being performed to review bank reconciliations and agree balances to general ledger on a regular nor timely basis.

Criteria:

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

Context:

The District's bank reconciliation at June 30, 2021 identified cumulative timing differences totaling \$13,397,767 that were not timely investigated and adjusted during the year. During the independent audit of financial statements, the following was found and corrected, with a balance of \$6,827,739 in timing differences remaining:

- \$8,708,995 negative liability balances for payroll agency deductions and withholdings were misposted cash disbursements, resulting in an understated cash balance.
- \$2,138,967 health benefits expenditures cash disbursements were not posted, resulting in an overstated cash balance.

Cause:

Bank reconciliations are being prepared on a regular and timely basis, however differences are not being reviewed and corrected.

Effect:

Functions that monitor cash were not performed during the year and adjustments were made during the independent audit of financial statements without adequate support, whereby cash could be materiality misstated, expenditures may be misclassified, and rights or obligations may exist that are not reported.

Questioned Costs:

None.

Recommendation:

Monitoring and performing closing procedures be performed to review bank reconciliations and agree balances to general ledger on a regular and timely basis.

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

The District is lacking employees with adequate qualifications to perform and supervise accounting functions.

**JERSEY CITY PUBLIC SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

Section II - Financial Statement Findings

Finding 2021-003

Material Weakness in Internal Control over Financial Reporting

Condition:

Monitoring or closing procedures are not being performed to review accounting of grant expenditures and receivables for accuracy, completeness, and rights.

Criteria:

The design and operation of controls to monitor accounting of grant expenditures and receivables for accuracy, completeness, and rights will prevent, or detect and correct, misstatements on a timely basis.

Context:

The accounting for grant expenditures and receivables had various expenditures and receivables in excess of funds available for grants completed during 2020. As a result \$1,037,399 in uncollectible grants receivable were found and adjusted as a result of the independent audit of financial statements. There appears to be additional uncollectible grant receivable balances that could not be accurately determined because their respective completions are in the following fiscal year.

Cause:

The District is not having accounting of grant expenditures and receivables reviewed in aggregate nor compared to individual reporting to granting sources.

Effect:

Functions that monitor accuracy, completeness, and rights of grant expenditures and receivables are not being performed during the year and adjustments were made during the independent audit of the financial statements without adequate support, whereby grant expenditures may be misclassified and receivables may be overstated.

Questioned Costs:

None.

Recommendation:

Monitoring and closing procedures be performed to review accounting of grant expenditures and receivables for accuracy, completeness, and rights.

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

The District is lacking employees with adequate qualifications to perform and supervise accounting functions.

**JERSEY CITY PUBLIC SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

Section II - Financial Statement Findings

Finding 2021-004

Other Matter of Noncompliance

Condition:

The general fund transferred a contribution to the food service fund to cover deficit without an available budget appropriation balance.

Criteria:

N.J.A.C. 6A:23-16.10 requires budgetary controls to prevent any over-expenditures of budget appropriations.

Context:

The general fund transferred a contribution to food services to cover deficit of \$2,591,977 without any budget appropriation balance available.

Cause:

Food service financial operations were not monitored or reasonably projected for potential deficit. A budget appropriation for general fund contribution was not funded.

Effect:

A food service program deficit was found during the independent audit of financial statements. The general fund transferred a contribution to the food service fund to cover the deficit, however a budget appropriation balance was not available, resulting in an over-expenditure of budget appropriation and noncompliance with N.J.A.C. 6A:23-16.10.

Questioned Costs:

None.

Recommendation:

Food service operations be monitored and any deficits funded with general fund contribution be transferred timely and with a sufficient budget appropriation.

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

The food service director will project food service operations during the year and monitor operations for a potential deficit. A budget appropriation will be funded to cover any potential deficit.

**JERSEY CITY PUBLIC SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

Section III - Federal Awards and State Financial Assistance Findings

(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, 2021**

(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 New Jersey OMB Circular Letter 15-08, as applicable.)

STATUS OF PRIOR YEAR FINDINGS

BASIC FINANCIAL STATEMENT

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.

Current Year Status:

This finding remains in the current year as Finding 2021-001.

FEDERAL AWARDS

No matters were reported in prior year.

STATE FINANCIAL ASSISTANCE

No matters were reported in prior year.