

ANNUAL COMPREHENSIVE FINANCIAL REPORT

of the

Jersey City Public Schools

Jersey City, New Jersey

For the Fiscal Year Ended June 30, 2022

Prepared by

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

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INTRODUCTORY SECTION



THE JERSEY CITY PUBLIC SCHOOLS

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Dr. Norma Fernandez
Superintendent of Schools

Dr. Dennis R. Frohnapfel
Acting Business Administrator

March 10, 2023

Members of the Board of Education
Jersey City Public Schools

Dear Board Members:

The annual comprehensive financial report of the Jersey City Public Schools (the “District”) for the fiscal year ended June 30, 2022, 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 (designed to complement management’s discussion and analysis and should be read in conjunction with it), and the District’s organizational chart. 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, management’s discussion and analysis as presented on pages 12 through 21, 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, 2022, the District transferred 6,054 to its charter schools. The following details the charter school enrollment and pass through amount for the succeeding fiscal year and last nine fiscal years.

Student Enrollment Charter Schools			
<u>School Year</u>	<u>Student Enrollment</u>	<u>Pass Through Amount</u>	<u>Percent Change</u>
2022-2023	6,363	\$ 124,863,771	5.10%
2021-2022	6,054	97,003,692	0.56%
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%
2013-2014	4,128	47,474,294	3.93%
2012-2013	3,972	45,761,298	9.12%

The District enrolled 29,659 students in the 2021-2022 school year, which is 743 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>
2021-2022	29,659	-2.44%
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%

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>
2022-2023	29,710	0.17%

2). ECONOMIC CONDITION AND OUTLOOK: The City of Jersey City (the “City”) is the second largest municipality in New Jersey with a population of 283,927 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 third largest school district in the State. The student enrollment in 2021-2022 was 29,659, of which 4,041 are special needs and or Autistic requiring an individualized education plan (IEP), 3,641 require English as a learning language (ELL)/English as a second language (ESL) services, and 20,343 come from poor and low income families.

The Jersey City Public Schools operates forty-five (45) schools ranging in age from one to one hundred twenty-five years old and which include thirty-one elementary schools, three middle schools, one school for special education students, 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 school 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%	27,192,633	30,803,013
2020-2021	240,514,449	23%	55,318,323	86,121,336
2021-2022	192,306,377	37%	71,153,359	157,274,695
2022-2023	124,618,674	55%	68,540,271	225,814,966
2023-2024	67,187,040	76%	51,062,150	276,877,116
2024-2025*	16,124,890	100%	16,124,890	293,002,006

* The state aid reduction in the 2024-2025 school year has 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 2022-2023 budget with a dramatic increase in local tax levy of \$148.2 million over the already dramatic prior year increase of \$88.8 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 2023-2024 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 March 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 vast 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 a thorough 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, i.e., 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 2022 LRFP in the Spring 2023 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.

As 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 Board of Education and Executive County Superintendent. 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, 2022.


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 included a detailed timeline and set of milestones to guide the District’s transition over a period of two years. On September 14, 2022 the Commissioner determined the Jersey City Public Schools had successfully implemented the full transition plan and the State Board of Education adopted a resolution approving the return of the District to full local control.

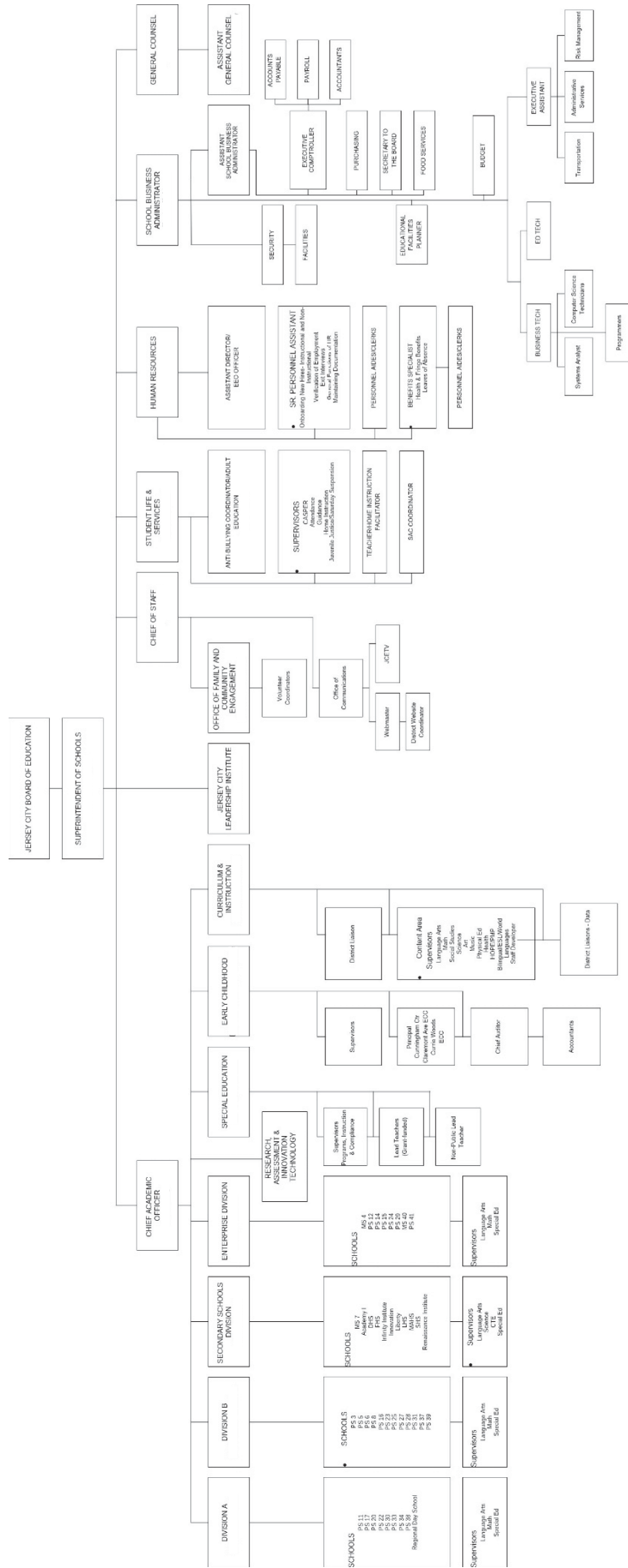
9). ACKNOWLEDGMENTS: We would like to express our appreciation to the members of the Jersey City Board of Education and Commissioner of Education for their concern in providing fiscal accountability to the citizens and taxpayers of the school district and thereby contributing their full support to the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


Dennis R. Frohnapfel, Ed.D.
Acting Business Administrator

JERSEY CITY PUBLIC SCHOOLS ORGANIZATIONAL CHART JUNE 30, 2022



2/16/18

**JERSEY CITY PUBLIC SCHOOLS
ROSTER OF OFFICIALS
JUNE 30, 2022**

Members of the Board of Education

Term Expires

Gerald Lyons, President	December 2022
Gina Verdibello, Vice President	December 2023
Natalie Ioffe, Vice President	December 2024
Alexander Hamilton, Trustee	December 2022
Noemi Velazquez, Trustee	December 2022
Lorenzo Richardson, Trustee	December 2023
Lekendrick Shaw, Trustee	December 2023
Younass Mohamed Barkouch, Trustee	December 2024
Paula Jones-Watson, Trustee	December 2024

Other Officials

Dr. Norma Fernandez, Superintendent of Schools
Regina Robinson, School Business Administrator/Board Secretary
Edwin Rivera, Executive Director of Human Resources
John Metro, Treasurer of School Monies
Rozani Pelc-Penteado, Assistant Treasurer of School Monies

FINANCIAL SECTION

INDEPENDENT AUDITOR’S REPORT

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

Opinions

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, 2022, and the related notes to the financial statements, which collectively comprise the District’s basic financial statements as listed in the table of contents.

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, 2022, 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.

Basis for Opinions

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. We are required to be independent of the District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter

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 \$293,002,006 over a seven-year phase-in period of which \$157,274,695 has already been reduced as of June 30, 2022.

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 approximately \$86 million for fiscal year 2022 and not sufficient to offset reductions. 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.

Responsibilities of Management 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; and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District’s ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

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 12 through 21, pages 69 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.

Supplementary 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 other supplementary information such as the combining and individual fund financial statements 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, 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. The 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.

Other Information


Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor’s report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 10, 2023, 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

Secaucus, New Jersey
March 10, 2023

REQUIRED SUPPLEMENTARY INFORMATION

PART I

**JERSEY CITY PUBLIC SCHOOLS
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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, 2022. 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
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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 33 - 70 of this report.

Other information. The combining statements referred to earlier in connection with governmental funds, enterprise funds, and internal service funds are presented immediately following the notes to the financial statements. Combining and individual fund statements and schedules can be found on pages 104 - 259 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, 2022. The intent of this discussion and analysis is to look at the District's financial performance as a whole; and readers should also review the basic financial statements and notes to enhance their understanding of the District's financial performance.

**JERSEY CITY PUBLIC SCHOOLS
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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 \$259,440,602 at the close of 2022. The following table provides a summary of net position relating to the District's governmental and business-type activities at June 30, 2022 and 2021:

	Net Position June 30, 2022 and 2021					
	Governmental Activities		Business Type Activities		Total	
	2022	2021	2022	2021	2022	2021
Assets						
Current and Other Assets	\$ 349,774,890	\$ 187,205,243	\$ 5,722,811	\$ 4,274,301	\$ 355,497,701	\$ 191,479,544
Capital Assets, Net	233,391,698	233,315,234	1,107,688	1,171,956	234,499,386	234,487,190
Total Assets	583,166,588	420,520,477	6,830,499	5,446,257	589,997,087	425,966,734
Deferred Outflows of Resources	12,841,545	19,014,711	-	-	12,841,545	19,014,711
Liabilities						
Current and Other Liabilities	122,343,921	106,396,138	891,509	330,019	123,235,430	106,726,157
Long-Term Liabilities	29,409,364	31,901,107	142,184	142,184	29,551,548	32,043,291
Net Pension Liability	113,841,479	158,857,410	-	-	113,841,479	158,857,410
Total Liabilities	265,594,764	297,154,655	1,033,693	472,203	266,628,457	297,626,858
Deferred Inflows of Resources	76,769,573	66,385,921	-	-	76,769,573	66,385,921
Net Position						
Net Invested in Capital Assets	233,391,698	233,315,234	1,107,688	1,171,956	234,499,386	234,487,190
Restricted	83,042,473	35,262,850	-	-	83,042,473	35,262,850
Unrestricted	(62,790,375)	(192,583,472)	4,689,118	3,802,098	(58,101,257)	(188,781,374)
Total Net Position	\$ 253,643,796	\$ 75,994,612	\$ 5,796,806	\$ 4,974,054	\$ 259,440,602	\$ 80,968,666

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 financed purchases, which are not offset by any assets.

The District had a current year increase in net position in governmental activities of approximately \$178 million mainly attributable to approximately \$90 million in maintenance of equity aid provided by the State of New Jersey when the federal government enforced requirements of COVID-19 recovery relief where funding to sub-recipients could not be reduced during respective grant period. The maintenance of equity aid had not been anticipated at the time of the budget adoption and as a result the District increased the tax levy for additional property taxes by approximately \$89 million to offset the reduction in state aid of approximately (\$71) million and continue to bring the budget to adequacy per state formula. The District had an increase in revenue from federal sources of approximately \$20 million related to utilization of COVID-19 pandemic recovery relief. Without including on-behalf expenditures from the State of New Jersey, overall general expenditures increased by approximately \$44 million of which approximately \$20 million is related to increased utilization of COVID-19 pandemic recovery relief and approximately \$13 million to increased expenditures for charter schools.

**JERSEY CITY PUBLIC SCHOOLS
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

Financial Highlights (Continued)

Additionally, the District had a current year increase of approximately \$3 million in net position from total business-type activities before transfers of approximately \$2 million to governmental activities as a refund of prior year funding of food service deficit. The increase in activities is mainly attributable to COVID-19 pandemic recovery relief and revenues normalizing as they had decreased dramatically in the prior year during the COVID-19 pandemic state of emergency, while expenditures had only reduced marginally.

The increase in restricted net position is mainly attributable to the overall increase in excess surplus of approximately \$48 million.

District activities. The key elements of the District's changes in net position for the years ended June 30, 2022 and 2021 are as follows:

	Changes in Net Position Fiscal Years Ended June 30, 2022 and 2021					
	Governmental Activities		Business Type Activities		Total	
	2022	2021	2022	2021	2022	2021
Revenues						
Program Revenues:						
Charges for Services	\$ 1,015,270	\$ 298,537	\$ 3,875,504	\$ 1,280,159	\$ 4,890,774	\$ 1,578,696
Operating Grants	131,308,650	109,936,281	15,907,911	6,493,536	147,216,561	116,429,817
Capital Grants	5,953,152	1,183,246	-	-	5,953,152	1,183,246
General Revenues:						
Property Taxes	278,019,494	189,234,798	-	-	278,019,494	189,234,798
Local Payroll Taxes	86,010,956	86,010,956	-	-	86,010,956	86,010,956
Federal and State Aid						
Not Restricted	473,529,258	528,574,418	-	-	473,529,258	528,574,418
Investment Earnings	565,181	338,583	-	-	565,181	338,583
Miscellaneous	15,841,555	2,334,754	352,000	-	16,193,555	2,334,754
Total Revenues	<u>992,243,516</u>	<u>917,911,573</u>	<u>20,135,415</u>	<u>7,773,695</u>	<u>1,012,378,931</u>	<u>925,685,268</u>
Expenses						
Instructional Services	384,613,789	432,013,828	-	-	384,613,789	432,013,828
Support Services	334,874,208	328,458,870	-	-	334,874,208	328,458,870
Charter Schools	97,003,692	83,697,658	-	-	97,003,692	83,697,658
Special Schools	694,620	3,449,658	-	-	694,620	3,449,658
Business-Type Activities	-	-	16,720,686	10,094,249	16,720,686	10,094,249
Total Expenses	<u>817,186,309</u>	<u>847,620,014</u>	<u>16,720,686</u>	<u>10,094,249</u>	<u>833,906,995</u>	<u>857,714,263</u>
Excess (Deficit) Before Transfers	175,057,207	70,291,559	3,414,729	(2,320,554)	178,471,936	67,971,005
Transfers	2,591,977	(2,591,977)	(2,591,977)	2,591,977	-	-
Change in Net Position	177,649,184	67,699,582	822,752	271,423	178,471,936	67,971,005
Net Position, July 1	75,994,612	8,295,030	4,974,054	4,702,631	80,968,666	12,997,661
Net Position, June 30	<u>\$ 253,643,796</u>	<u>\$ 75,994,612</u>	<u>\$ 5,796,806</u>	<u>\$ 4,974,054</u>	<u>\$ 259,440,602</u>	<u>\$ 80,968,666</u>

Governmental Activities

Federal and State Aid not restricted to a specific purpose decreased approximately (\$34) million mainly a decrease of approximately (\$69) million in on-behalf TPAF pension and post retirement contributions; a decrease of approximately (\$5) million additional on-behalf OPEB contributions; offset by an increase of approximately \$20 million in federal aid related to COVID-19 pandemic recovery relief; and an increase of approximately \$19 million in state aid. State aid had initially been reduced by approximately \$71 million, however the federal government enforced requirements of COVID-19 recovery relief resulting in the state of New Jersey providing approximately \$90 million in state aid referred to as maintenance of equity aid. As previously mentioned, the maintenance of equity aid had not been anticipated at the time of budget adoption and the District increased the tax levy for additional property taxes by approximately \$89 million to offset the reduction in state aid and continue to bring the budget to adequacy.

**JERSEY CITY PUBLIC SCHOOLS
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

Financial Highlights (Continued)

Expenses decreased approximately (\$30) million as a result of a decrease of approximately (\$69) million in on-behalf TPAF pension and post retirement contributions; a decrease of approximately (\$5) million in additional on-behalf OPEB expense; and increased of approximately \$44 million in current expenses due to rising costs and increased utilization of federal awards related COVID-19 pandemic recovery relief when compared to previous year.

Under New Jersey reporting guidelines, many programs that could be considered instructional programs are categorized under support services, i.e., tuition paid for special education students placed in other LEAs, private schools 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, 2022, 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.

	2022	Percent of Total	Increase/(Decrease) from 2021	
			Amount	Percent
Revenues:				
Federal Sources	\$ 70,996,420	7.04%	\$ 19,762,391	38.57%
State Sources	555,514,157	55.12%	46,692,500	9.18%
Local Sources	381,452,456	37.84%	103,234,828	37.11%
Total Revenues	<u>\$ 1,007,963,033</u>	<u>100.00%</u>	<u>\$ 169,689,719</u>	20.24%

The an increase of approximately \$20 million of federal sources is mainly attributable to federal awards related to COVID-19 pandemic recovery relief.

The increase of approximately \$47 million in revenue from state sources is mainly the result of an increase in state aid of approximately \$19 million and an increase of approximately \$20 million in on-behalf TPAF pension and post-retirement medical contributions made by the State on-behalf of the District, as compared to the prior year. The increase in state aid of approximately \$19 million was comprised of \$90 million in maintenance of equity one-time funding offset by the scheduled reduction in state aid of \$71 million.

**JERSEY CITY PUBLIC SCHOOLS
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

Financial Analysis of the District's Funds (Continued)

The increase in revenue from local sources of approximately \$103 million is mainly the result of increased revenues from local tax levy of approximately \$89 million.

The following schedule presents a summary of General Fund and Special Revenue Fund expenditures for the fiscal year ended June 30, 2022 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.

	2022	Percent of Total	Increase/(Decrease) from 2021	
			Amount	Percent
Expenditures:				
Instruction	\$ 275,285,247	31.80%	\$ 20,345,815	7.98%
Undistributed	492,889,372	56.94%	67,160,858	15.78%
Charter Schools	97,003,692	11.21%	13,306,034	15.90%
Special Schools	462,995	0.05%	116,360	33.57%
Total Expenditures	<u>\$ 865,641,306</u>	<u>100.00%</u>	<u>\$ 100,929,067</u>	13.20%

The increase of approximately \$20 million for instruction expenses is mainly attributable to a return to regular staffing levels and COVID-19 pandemic recovery efforts in comparison to the previous year.

The increase of approximately \$67 million in undistributed expenses is also mainly attributable to a return to regular staffing levels and COVID-19 pandemic recovery efforts in comparison to the previous year, offset by an increase in on-behalf TPAF pension and post-retirement medical contributions by the State of New Jersey of \$20 million.

The increase of approximately \$13 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 \$143 million while expenditures increased from prior year approximately \$75 million. The increase in General Fund revenues is due to an increase in the local tax levy of \$89 million; an increase of on-behalf TPAF pension, post-retirement medical, and social security contributions of approximately \$20 million; and an increase of approximately \$19 million in state aid over the prior year. The increase in General Fund expenditures is due to the increase in expenditures to charter schools of approximately \$13 million; an increase of approximately \$9 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 the previous year; offset by aforementioned increase in on-behalf TPAF pension, post-retirement medical, and social security expense of approximately \$20 million, and increase of approximately \$8 million in pupil transportation due to the return to regular level of services after students were in remote learning in the previous year.

Of the \$255,849,339 of fund balances in the General Fund, \$22,980,635 of encumbrances and \$59,496,255 of fund balance - designated for subsequent years is assigned and included with the unassigned of \$91,416,103, and \$608 has been classified as restricted for capital reserve, \$63,704,750 has been restricted for current year excess surplus and \$18,250,988 has been restricted for excess surplus designated for subsequent years' expenditures. The unassigned balance includes the balance of maintenance of equity aid of \$89,872,074 because it was provided after the budget had been adopted. Since, it was only a one-time revenue, the maintenance of equity aid will most likely not be an allowable adjustment to unassigned fund balance in future fiscal years.

**JERSEY CITY PUBLIC SCHOOLS
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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 \$26 million and \$26 million, respectively. Federal source revenues have increased \$20 million over previous year due to an increase in utilized COVID-19 pandemic recovery relief funding. Federal expenditures increased due to the return to regular staffing levels and increase in activities and functions for COVID-19 recovery in comparison to the previous year.

The District obtained federal funding that is required to be accounted for in the Special Revenue Fund during the 2021 and 2022 fiscal years 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 funding is recognized as revenue as expended in the Special Revenue Fund. The deficit in fund balance of (\$6,046,909) is the result of the (\$7,100,835) 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 \$485,352 for student activities and \$568,574 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 2021-2022 school year all schools in the District operated within the boundaries of School Based 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 2022, 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 \$632,772,686 were equal to original budgeted revenues and other financing sources. Final budgeted expenditures and other financing uses in the amount of \$732,515,506 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 2021-2022 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 were no exceptions in the budget controls.

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 \$81,955,738. At June 30, 2022 there was \$18,250,988 excess surplus designated for subsequent year's budget. The Jersey City Public Schools will allocate the excess surplus remaining of \$63,704,750 in the 2023-2024 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 \$25,139,549 final state aid payment for June 30, 2022, however this amount is not reflected in the District Intergovernmental Receivable Account.

**JERSEY CITY PUBLIC SCHOOLS
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

Capital Assets

As of June 30, 2022 and 2021, the District has capital assets, net of accumulated depreciation of \$234,499,386 and \$234,487,190, respectively, including land, building and improvements and machinery and equipment noted as follows:

	Governmental Activities		Business Type Activities		Total	
	2022	2021	2022	2021	2022	2021
Capital Assets:						
Land	\$ 14,846,605	\$ 14,846,605	\$ -	\$ -	\$ 14,846,605	\$ 14,846,605
Buildings and Improvements	410,221,833	410,152,130	-	-	410,221,833	410,152,130
Machinery and Equipment	41,223,785	31,196,042	2,878,467	2,827,654	44,102,252	34,023,696
Total Capital Assets	466,292,223	456,194,777	2,878,467	2,827,654	469,170,690	459,022,431
Less: Accumulated Depreciation:						
Buildings and Improvements	(203,986,248)	(195,070,935)	-	-	(203,986,248)	(195,070,935)
Machinery and Equipment	(28,914,277)	(27,808,608)	(1,770,779)	(1,655,698)	(30,685,056)	(29,464,306)
Total Accumulated Depreciation	(232,900,525)	(222,879,543)	(1,770,779)	(1,655,698)	(234,671,304)	(224,535,241)
Capital Assets, Net	\$ 233,391,698	\$ 233,315,234	\$ 1,107,688	\$ 1,171,956	\$ 234,499,386	\$ 234,487,190

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:

	Governmental Activities		Business Type Activities		Total	
	2022	2021	2022	2021	2022	2021
Long-Term Liabilities:						
Compensated Absences	\$ 31,896,511	\$ 33,987,782	\$ 150,391	\$ 163,606	\$ 32,046,902	\$ 34,151,388
Net Pension Liability	113,841,479	158,857,410	-	-	113,841,479	158,857,410
Total Long-Term Liabilities	\$ 145,737,990	\$ 192,845,192	\$ 150,391	\$ 163,606	\$ 145,888,381	\$ 193,008,798

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
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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 2022-2023 was \$67.2 million of which only 76% or \$51.1 million 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-in period:

School Year	State Aid Differential	Percentage of State Aid Differential	Additional Annual Reduction	Accumulated Annual Reduction
2018-2019			\$ 3,610,380	\$ 3,610,380
2019-2020	\$ 209,174,103	13%	27,192,633	30,803,013
2020-2021	240,514,449	23%	55,318,323	86,121,336
2021-2022	192,306,377	37%	71,153,359	157,274,695
2022-2023	124,618,674	55%	68,540,271	225,814,966
2023-2024	67,187,040	76%	51,062,150	276,877,116
2024-2025*	16,124,890	100%	16,124,890	293,002,006

* The state aid reduction in the 2024-2025 school year has 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 school year 2021-2022 were approximately \$86 million and projections appear to be comparable with marginal increases in succeeding fiscal years.
- The District budgeted 48.0% or \$134,806,640 of its June 30, 2022 fund balance to partially fund the 2022-2023 operations. This is a substantial increase from the amount of surplus budgeted in the 2021-2022 adopted budget of \$26,477,671.
- At the end of fiscal year 2021-2022, the District received approximately \$90 million in maintenance of equity aid from the State of New Jersey when the federal government enforced requirements of COVID-19 recovery relief where funding to sub-recipients could not be reduced during respective grant period. The maintenance of equity aid had not been anticipated at the time of the 2021-2022 or 2022-2023 budget adoptions and therefore the balance was allowed as unassigned fund balance adjustment at June 30, 202, whereby balance excluding from excess surplus required to utilized in 2023-2024 budget. Since, this was only a one-time revenue, the District intends to utilize most of the funds for emergent capital projects.
- 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 2021-2022 to \$189,234,798 in the 2022-2023 budget, and local payroll tax remained at \$86,010,956 as in 2021-2022 budget.

These factors, along with many others, were considered in preparing the District's budget for the 2022-2023 fiscal year. The reduction of state aid will make future budgets difficult and will greatly impact the District's programs and activities.

**JERSEY CITY PUBLIC SCHOOLS
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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, 2022**

EXHIBIT A-1

	Governmental Activities	Business-Type Activities	Totals
ASSETS			
Cash and cash equivalents	\$ 210,395,549	\$ 14,176,630	\$ 224,572,179
Internal balances	12,006,704	(12,006,704)	-
Receivables	114,876,232	3,224,676	118,100,908
Inventory	-	328,209	328,209
Restricted assets:			
Cash and cash equivalents	12,495,797	-	12,495,797
Capital reserve account - cash	608	-	608
Capital assets, net			
Non-depreciable	14,846,605	-	14,846,605
Depreciable	218,545,093	1,107,688	219,652,781
Total assets	<u>583,166,588</u>	<u>6,830,499</u>	<u>589,997,087</u>
DEFERRED OUTFLOWS OF RESOURCES			
Pension deferrals	<u>12,841,545</u>	<u>-</u>	<u>12,841,545</u>
LIABILITIES			
Payable to state government	1,903,739	-	1,903,739
Payable to federal government	113,963	-	113,963
Accounts payable and other liabilities	19,194,523	6,577	19,201,100
Accrued salaries and wages	11,736,062	631,363	12,367,425
Payroll deductions and withholdings	285,755	-	285,755
Summer escrow payroll payable	39,556,440	-	39,556,440
Unearned revenue	26,270,458	237,771	26,508,229
Accrued liability for insurance claims	18,226,381	-	18,226,381
Other liability for unemployment claims	2,569,453	-	2,569,453
Net pension liability	113,841,479	-	113,841,479
Current portion of long-term obligations	2,487,147	15,798	2,502,945
Noncurrent portion of long-term obligations	29,409,364	142,184	29,551,548
Total liabilities	<u>265,594,764</u>	<u>1,033,693</u>	<u>266,628,457</u>
DEFERRED INFLOWS OF RESOURCES			
Pension deferrals	<u>76,769,573</u>	<u>-</u>	<u>76,769,573</u>
NET POSITION			
Investment in capital assets	233,391,698	1,107,688	234,499,386
Restricted for:			
Capital reserve	608	-	608
Capital projects	32,201	-	32,201
Student activities	485,352	-	485,352
Scholarships	568,574	-	568,574
Excess surplus	81,955,738	-	81,955,738
Unrestricted (deficit)	<u>(62,790,375)</u>	<u>4,689,118</u>	<u>(58,101,257)</u>
Total net position	<u>\$ 253,643,796</u>	<u>\$ 5,796,806</u>	<u>\$ 259,440,602</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, 2022

EXHIBIT A-2

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	\$ 274,086,534	\$ -	\$ 52,755,505	\$ -	\$ (221,331,029)	\$ -	\$ (221,331,029)
Special education	85,976,893	-	-	-	(85,976,893)	-	(85,976,893)
Other special instruction	18,915,300	-	-	-	(18,915,300)	-	(18,915,300)
Other instruction	5,635,062	-	-	-	(5,635,062)	-	(5,635,062)
Support services:							
Tuition	20,067,809	-	-	-	(20,067,809)	-	(20,067,809)
Student & instruction related services	155,316,826	1,015,270	78,553,145	-	(75,748,411)	-	(75,748,411)
General administration	13,450,086	-	-	-	(13,450,086)	-	(13,450,086)
School administrative services	27,016,574	-	-	-	(27,016,574)	-	(27,016,574)
Central services	9,478,085	-	-	-	(9,478,085)	-	(9,478,085)
Administrative information technology	5,592,828	-	-	-	(5,592,828)	-	(5,592,828)
Plant operations and maintenance	82,474,690	-	-	5,953,152	(76,521,538)	-	(76,521,538)
Pupil transportation	21,477,310	-	-	-	(21,477,310)	-	(21,477,310)
Special schools	694,620	-	-	-	(694,620)	-	(694,620)
Charter schools	97,003,692	-	-	-	(97,003,692)	-	(97,003,692)
Total governmental activities	<u>817,186,309</u>	<u>1,015,270</u>	<u>131,308,650</u>	<u>5,953,152</u>	<u>(678,909,237)</u>	<u>-</u>	<u>(678,909,237)</u>
Business-type activities:							
Food service	12,452,192	141,477	15,907,911	-	-	3,597,196	3,597,196
CASPER program	3,971,605	3,514,820	-	-	-	(456,785)	(456,785)
Other - nonmajor	296,889	219,207	-	-	-	(77,682)	(77,682)
Total business-type activities	<u>16,720,686</u>	<u>3,875,504</u>	<u>15,907,911</u>	<u>-</u>	<u>-</u>	<u>3,062,729</u>	<u>3,062,729</u>
Total primary government	\$ 833,906,995	\$ 4,890,774	\$ 147,216,561	\$ 5,953,152	(678,909,237)	3,062,729	(675,846,508)
General revenues:							
Property taxes, levied for general purpose, net					278,019,494	-	278,019,494
Local payroll taxes assessed for general purpose, net					86,010,956	-	86,010,956
State aid not restricted					472,413,002	-	472,413,002
Federal aid not restricted					1,116,256	-	1,116,256
Investment earnings					565,181	-	565,181
Miscellaneous income					15,841,555	352,000	16,193,555
Transfers					2,591,977	(2,591,977)	-
Total general revenues and transfers					<u>856,558,421</u>	<u>(2,239,977)</u>	<u>854,318,444</u>
Change in net position					177,649,184	822,752	178,471,936
Net position, July 1					75,994,612	4,974,054	80,968,666
Net position, June 30					<u>\$ 253,643,796</u>	<u>\$ 5,796,806</u>	<u>\$ 259,440,602</u>

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, 2022**

EXHIBIT B-1

	General Fund	Special Revenue Fund	Capital Projects Fund	Total Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 199,798,800	\$ -	\$ -	\$ 199,798,800
Interfund receivable	14,476,611	-	-	14,476,611
Receivables from other governments:				
Federal	358,474	12,552,178	-	12,910,652
State	96,071,130	-	-	96,071,130
Local	1,729,185	-	-	1,729,185
Other accounts receivable	1,448,064	994,652	-	2,442,716
Restricted assets:				
Cash and cash equivalents	2,774,725	9,688,871	32,201	12,495,797
Capital reserve account - cash	608	-	-	608
Total assets	<u>\$ 316,657,597</u>	<u>\$ 23,235,701</u>	<u>\$ 32,201</u>	<u>\$ 339,925,499</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Interfund payable	\$ -	\$ 335,499	\$ -	\$ 335,499
Payable to state government	1,061,563	842,176	-	1,903,739
Payable to federal government	-	113,963	-	113,963
Accounts payable and other liabilities	5,888,036	1,445,398	-	7,333,434
Accrued salaries and wages	11,447,011	275,116	-	11,722,127
Payroll deductions and withholdings	285,755	-	-	285,755
Summer escrow payroll payable	39,556,440	-	-	39,556,440
Unearned revenue	-	26,270,458	-	26,270,458
Other liability for unemployment claims	2,569,453	-	-	2,569,453
Total liabilities	<u>60,808,258</u>	<u>29,282,610</u>	<u>-</u>	<u>90,090,868</u>
Fund balances:				
Restricted fund balance:				
Excess surplus-designated for subsequent year's expenditures	18,250,988	-	-	18,250,988
Excess surplus	63,704,750	-	-	63,704,750
Capital reserve	608	-	-	608
Student activities	-	485,352	-	485,352
Scholarships	-	568,574	-	568,574
Capital projects	-	-	32,201	32,201
Assigned fund balance:				
Other purposes - year end encumbrances	22,980,635	-	-	22,980,635
Designated for subsequent year's expenditures	59,496,255	-	-	59,496,255
Unassigned fund balance (deficit)	91,416,103	(7,100,835)	-	84,315,268
Total fund balances	<u>255,849,339</u>	<u>(6,046,909)</u>	<u>32,201</u>	<u>249,834,631</u>
Total liabilities and fund balances	<u>\$ 316,657,597</u>	<u>\$ 23,235,701</u>	<u>\$ 32,201</u>	<u>\$ 339,925,499</u>

**JERSEY CITY PUBLIC SCHOOLS
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2022**

EXHIBIT B-1

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

Total fund balances - governmental funds (from B-1)		\$ 249,834,631
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 \$466,292,223 and the accumulated depreciation is \$223,900,525.		233,391,698
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	\$ 12,841,545	
Deferred pension inflows	<u>(76,769,573)</u>	(63,928,028)
Additional accounts payable for pension contribution offset by deferred outflow for pension liabilities.		(11,861,089)
Additional accrued liability for insurance claims incurred, but not reported.		(9,383,526)
Long-term liabilities are not due and payable in the current period and therefore are not reported as liabilities in the funds.		
Compensated absences	(31,896,511)	
Net pension liability	<u>(113,841,479)</u>	(145,737,990)
The unrestricted net position of the internal service funds are included with governmental activities.		<u>1,328,100</u>
Net position of governmental activities		<u>\$ 253,643,796</u>

JERSEY CITY PUBLIC SCHOOLS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

EXHIBIT B-2

	General Fund	Special Revenue Fund	Capital Projects Fund	Total Governmental Funds
REVENUES				
Local sources:				
Local tax levy	\$ 278,019,494	\$ -	\$ -	\$ 278,019,494
Local payroll taxes	86,010,956			86,010,956
Tuition	113,721	-	-	113,721
Interest earned	565,181	-	-	565,181
Miscellaneous	15,431,211	1,311,893	-	16,743,104
State sources	481,583,819	73,930,338	69,703	555,583,860
Federal sources	1,116,256	69,880,164	-	70,996,420
Total revenues	<u>862,840,638</u>	<u>145,122,395</u>	<u>69,703</u>	<u>1,008,032,736</u>
EXPENDITURES				
Current:				
Instruction:				
Regular instruction	148,016,876	52,755,505	-	200,772,381
Special education instruction	57,597,695	-	-	57,597,695
Other special instruction	12,325,048	-	-	12,325,048
Other instruction	4,590,123	-	-	4,590,123
Support services and undistributed costs:				
Tuition	19,713,597	-	-	19,713,597
Student & instruction related services	54,093,402	78,553,145	-	132,646,547
General administration	11,230,248	-	-	11,230,248
School administrative services	18,551,242	-	-	18,551,242
Central services	7,344,509	-	-	7,344,509
Administrative information technology	4,524,632	-	-	4,524,632
Plant operations and maintenance	67,505,592	-	-	67,505,592
Pupil transportation	20,451,553	-	-	20,451,553
Unallocated Employee benefits	200,824,006	-	-	200,824,006
Special schools	462,995	-	-	462,995
Charter schools	97,003,692	-	-	97,003,692
Capital outlay	4,144,294	5,883,449	69,703	10,097,446
Total expenditures	<u>728,379,504</u>	<u>137,192,099</u>	<u>69,703</u>	<u>865,641,306</u>
Excess of revenues over expenditures	<u>134,461,134</u>	<u>7,930,296</u>	<u>-</u>	<u>142,391,430</u>
OTHER FINANCING SOURCES (USES)				
Transfers in (out):				
Contribution to school based budgeting	8,999,694	(8,999,694)	-	-
Local contribution to preschool education aid	(1,043,699)	1,043,699	-	-
Refund of prior year contribution to food services	2,591,977	-	-	2,591,977
Total other financing sources (uses)	<u>10,547,972</u>	<u>(7,955,995)</u>	<u>-</u>	<u>2,591,977</u>
Net changes in fund balance	145,009,106	(25,699)	-	144,983,407
Fund balances - July 1	110,840,233	(6,021,210)	32,201	104,851,224
Fund balances - June 30	<u>\$ 255,849,339</u>	<u>\$ (6,046,909)</u>	<u>\$ 32,201</u>	<u>\$ 249,834,631</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, 2022**

EXHIBIT B-3

Total net change in fund balances - governmental funds (from B-2)		\$ 144,983,407
<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	\$ (10,020,982)	
Capital outlays	<u>10,097,446</u>	76,464
<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	2,586,419	
Compensated absences accrued	<u>(495,148)</u>	2,091,271
<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		742,342
<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	1,903,583	
Reduction in PERS pension expense recognized	27,852,117	
Additional on-behalf TPAF pension expense	62,430,120	
Additional on-behalf TPAF pension contribution	(62,430,120)	
Additional on-behalf OPEB expense	(46,640,900)	
Additional on-behalf OPEB contribution	<u>46,640,900</u>	<u>29,755,700</u>
Change in net position of governmental activities		<u>\$ 177,649,184</u>

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

PROPRIETARY FUNDS

**JERSEY CITY PUBLIC SCHOOLS
COMBINING STATEMENTS OF NET POSITION
PROPRIETARY FUNDS
JUNE 30, 2022**

EXHIBIT B-4

	Business-Type Activities Enterprise Funds				Major Fund Internal Service Fund
	Major Funds		Other - Nonmajor	Total Enterprise Funds	
	Food Service	CASPER	Enterprise Funds		
ASSETS					
Current assets:					
Cash	\$ 8,795,093	\$ 5,292,003	\$ 89,534	\$ 14,176,630	\$ 10,596,749
Interfund receivable	-	-	131,467	131,467	-
Intergovernmental receivable:					
State	40,889	-	-	40,889	-
Federal	2,961,590	-	-	2,961,590	-
Local	-	-	-	-	503,136
Accounts receivable	6,713	215,484	-	222,197	1,219,413
Inventories	328,209	-	-	328,209	-
Total current assets	<u>12,132,494</u>	<u>5,507,487</u>	<u>221,001</u>	<u>17,860,982</u>	<u>12,319,298</u>
Capital assets:					
Machinery and equipment	2,878,467	-	-	2,878,467	215,438
Less: accumulated depreciation	(1,770,779)	-	-	(1,770,779)	(215,438)
Total capital assets	<u>1,107,688</u>	<u>-</u>	<u>-</u>	<u>1,107,688</u>	<u>-</u>
Total assets	<u>13,240,182</u>	<u>5,507,487</u>	<u>221,001</u>	<u>18,968,670</u>	<u>12,319,298</u>
LIABILITIES					
Current liabilities:					
Interfund payable	10,461,872	1,676,299	-	12,138,171	2,134,408
Accounts payable	5,241	1,336	-	6,577	-
Accrued salaries and wages	200,141	397,873	33,349	631,363	13,935
Unearned revenue	237,771	-	-	237,771	-
Accrued liability for insurance claims	-	-	-	-	8,842,855
Compensated absences	15,798	-	-	15,798	-
Total current liabilities	<u>10,920,823</u>	<u>2,075,508</u>	<u>33,349</u>	<u>13,029,680</u>	<u>10,991,198</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>11,063,007</u>	<u>2,075,508</u>	<u>33,349</u>	<u>13,171,864</u>	<u>10,991,198</u>
NET POSITION					
Investment in capital assets	1,107,688	-	-	1,107,688	-
Unrestricted	1,069,487	3,431,979	187,652	4,689,118	1,328,100
Total net position	<u>\$ 2,177,175</u>	<u>\$ 3,431,979</u>	<u>\$ 187,652</u>	<u>\$ 5,796,806</u>	<u>\$ 1,328,100</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, 2022

EXHIBIT B-5

	Business-Type Activities Enterprise Funds				Major Fund Internal Service Fund
	Major Funds		Other - Nonmajor	Total	
	Food Service	CASPER	Enterprise Funds	Enterprise Funds	
OPERATING REVENUES					
Charges for services:					
Sales - reimbursable programs	\$ 5,929	\$ -	\$ -	\$ 5,929	\$ -
Sales - non-reimbursable programs	135,548	-	-	135,548	-
Insurance proceeds	-	-	-	-	3,605,639
Tuition fees	-	3,514,820	219,207	3,734,027	4,641,332
Miscellaneous	-	352,000	-	352,000	-
Total operating revenues	<u>141,477</u>	<u>3,866,820</u>	<u>219,207</u>	<u>4,227,504</u>	<u>8,246,971</u>
OPERATING EXPENSES					
Cost of sales - reimbursable programs	5,644,426	-	-	5,644,426	-
Cost of sales - non-reimbursable programs	59,000	-	-	59,000	-
Insurance claims	-	-	-	-	3,605,639
Salaries and wages	4,690,381	3,715,528	295,934	8,701,843	2,996,159
Employee benefits	1,304,530	42,880	-	1,347,410	858,211
Professional and technical services	12,854	22,484	-	35,338	15,982
Other services	33,867	-	-	33,867	-
Supplies and materials	592,053	190,713	955	783,721	28,638
Depreciation expense	115,081	-	-	115,081	5,934
Total operating expenses	<u>12,452,192</u>	<u>3,971,605</u>	<u>296,889</u>	<u>16,720,686</u>	<u>7,510,563</u>
Operating (loss)	<u>(12,310,715)</u>	<u>(104,785)</u>	<u>(77,682)</u>	<u>(12,493,182)</u>	<u>736,408</u>
NONOPERATING REVENUES					
State sources:					
State school lunch program	187,003	-	-	187,003	-
Federal sources:					
School breakfast program	4,987,315	-	-	4,987,315	-
National school lunch program	8,001,791	-	-	8,001,791	-
National school snack program	213,885	-	-	213,885	-
Summer food service program for children	465,952	-	-	465,952	-
Commodity supplemental food program	772,606	-	-	772,606	-
National school lunch program - equipment assistance grant	162,088	-	-	162,088	-
Fruits and vegetables	220,865	-	-	220,865	-
Emergency operational costs reimbursemnt	890,456	-	-	890,456	-
P-EBT administrative cost reimbursement	5,950	-	-	5,950	-
	<u>15,907,911</u>	<u>-</u>	<u>-</u>	<u>15,907,911</u>	<u>-</u>
Gain (loss) before transfer	3,597,196	(104,785)	(77,682)	3,414,729	736,408
Transfer out - refund contribution from general fund	<u>(2,591,977)</u>	<u>-</u>	<u>-</u>	<u>(2,591,977)</u>	<u>-</u>
Change in net position	1,005,219	(104,785)	(77,682)	822,752	736,408
Net position, July 1	1,171,956	3,536,764	265,334	4,974,054	591,692
Net position, June 30	<u>\$ 2,177,175</u>	<u>\$ 3,431,979</u>	<u>\$ 187,652</u>	<u>\$ 5,796,806</u>	<u>\$ 1,328,100</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, 2022**

EXHIBIT B-6

	Business-Type Activities Enterprise Funds				Major Fund Internal Service Fund
	Major Funds		Other - Nonmajor Enterprise Funds	Total Enterprise Funds	
	Food Service	CASPER			
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts from customers	\$ 160,697	\$ 3,310,631	\$ 219,319	\$ 3,690,647	\$ 3,425,267
Other receipts	-	352,000	-	352,000	3,605,639
Payments to employees for salaries and benefits	(5,840,512)	(3,410,792)	(262,585)	(9,513,889)	(3,847,812)
Payments to suppliers for goods and services	(5,455,242)	(211,861)	(955)	(5,668,058)	(44,620)
Payments to insurance provider	-	-	-	-	(3,684,393)
Net cash (used) provided by operating activities	<u>(11,135,057)</u>	<u>39,978</u>	<u>(44,221)</u>	<u>(11,139,300)</u>	<u>(545,919)</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES					
Cash received from state sources	150,103	-	-	150,103	-
Cash received from federal sources	12,643,782	-	-	12,643,782	-
Cash received from other funds	6,018,110	-	-	6,018,110	-
Net cash provided by non-capital financing activities	<u>18,811,995</u>	<u>-</u>	<u>-</u>	<u>18,811,995</u>	<u>-</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Acquisition of capital assets	(50,813)	-	-	(50,813)	-
Net cash (used) by capital and related financing activities	<u>(50,813)</u>	<u>-</u>	<u>-</u>	<u>(50,813)</u>	<u>-</u>
Net increase (decrease) in cash and cash equivalents	7,626,125	39,978	(44,221)	7,621,882	(545,919)
Cash, July 1	1,168,968	5,252,025	133,755	6,554,748	11,142,668
Cash, June 30	<u>\$ 8,795,093</u>	<u>\$ 5,292,003</u>	<u>\$ 89,534</u>	<u>\$ 14,176,630</u>	<u>\$ 10,596,749</u>
Reconciliation of operating (loss) income to net cash (used) provided by operating activities:					
Operating (loss) income	\$ (12,310,715)	\$ (104,785)	\$ (77,682)	\$ (12,493,182)	\$ 736,408
Adjustment to reconcile operating (loss) to net cash (used) provided by operating activities:					
Depreciation	115,081	-	-	115,081	5,934
Food distribution program	772,606	-	-	772,606	-
Decrease in local intergovernmental receivable	-	-	-	-	3,348
(Increase) decrease in accounts receivable	(5,570)	(204,189)	112	(209,647)	(1,219,413)
Decrease in inventories	114,352	-	-	114,352	-
Increase in accounts payable	-	1,336	-	1,336	-
Increase in accrued salaries	154,399	347,616	33,349	535,364	6,558
Increase in unearned revenue	24,790	-	-	24,790	-
(Decrease) in accrued liability for insurance claims	-	-	-	-	(78,754)
Total adjustments	<u>1,175,658</u>	<u>144,763</u>	<u>33,461</u>	<u>1,353,882</u>	<u>(1,282,327)</u>
Net cash (used) provided by operating activities	<u>\$ (11,135,057)</u>	<u>\$ 39,978</u>	<u>\$ (44,221)</u>	<u>\$ (11,139,300)</u>	<u>\$ (545,919)</u>
Noncash capital financing activities:					
Food distribution program	\$ 797,396	\$ -	\$ -	\$ 797,396	\$ -

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 THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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 THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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 financed purchases 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 THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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:

Food Service Fund and SES Enterprise Funds and Internal Service Fund:	
Equipment	5-25 Years
Trucks and Vehicles	8 Years

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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 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 THE BASIC FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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.

	<u>2021 - 2022</u>
Total Revenues (Budgetary Basis)	\$ 140,695,873
Adjustments:	
Add: Prior Year Encumbrances	9,570,212
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	7,047,768
Adjust for State Aid Payment Not Recognized for GAAP Purpose until the Subsequent Year	(7,100,835)
Total Revenues (GAAP Basis)	<u>\$ 145,122,395</u>
Total Expenditures (Budgetary Basis)	\$ 140,668,505
Adjustments:	
Add: Prior Year Encumbrances	9,570,212
Less: Current Year Encumbrances	(5,090,623)
Net Transfers (outflows) to General Fund	(7,955,995)
Total Expenditures (GAAP Basis)	<u>\$ 137,192,099</u>

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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 2021 - 2022 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.

**JERSEY CITY PUBLIC SCHOOLS
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

J. Inventories (Continued)

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, 2022, consisted of \$328,209.

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.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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, 2022, the amount earned by these employees but not disbursed was \$39,556,440 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.

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. Leases and Financed Purchases

At the commencement of a lease, the District determines based on the criteria dictated in GASB Statement No. 87 – Leases, if the lease is a financed purchase or a right to use lease liability. Then the District initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease liabilities are reported with the long-term obligations on the statement of net position.

A finance purchased asset is initially measured as the initial amount of the lease liability adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. The asset is depreciated on a straight-line basis over the life of the lease which is considered the asset's useful life. The asset is reported with the District capital assets.

Q. 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.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Q. Compensated Absences (Continued)

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 \$31,896,511 and \$150,391, respectively, at June 30, 2022, 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.

R. 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.

S. 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.

T. Deferred Outflows/Inflows of Resources

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

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

U. Equity Classifications

Government-wide Statements:

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

Net Investment in capital assets - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

Restricted net position - Consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.

Unrestricted net position - All other net position that do not meet the definition of “restricted” or “net investment in capital assets.”

Governmental Fund Statements:

Governmental fund equity is classified as fund balance. GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* (“GASB No. 54”) established fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. Under GASB No. 54, fund balance is further categorized as restricted, committed, assigned, or unassigned fund balance. Proprietary fund equity is classified the same as in the government-wide statements.

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

Excess Surplus - This restriction was created to represent the June 30, 2022 audited excess surplus that is required to be appropriated in the 2023-2024 original budget certified for taxes.

Excess Surplus – Prior Year - Designated for Subsequent Year's Budget - This restriction was created to represent the June 30, 2021 audited excess surplus that will be appropriated in the 2022-2023 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.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

U. Equity Classifications (Continued)

Governmental Fund Statements (Continued):

Assigned Fund Balance – This designation is intended to be used by the government for specific purposes but do not meet the criteria to be classified as restricted or committed. Intent is expressed by either the Superintendent or Business Administrator.

Year-End Encumbrances - Represents encumbrances outstanding at the end of the year based on purchase orders and contracts awarded for which the goods or services have not yet been received at June 30.

Designated for Subsequent Year's Expenditures – This designation was created to dedicate the portion of fund balance appropriated in the 2022-2023 original budget certified for taxes.

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

Fund Balance Policies

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

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

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

V. 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.

W. Expenditures/Expenses

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

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

Governmental Funds - By Character:	Current (further classified by function) Capital Outlay
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Proprietary Fund - By Operating and Nonoperating

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

W. Expenditures/Expenses (Continued)

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

X. 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 \$126,700,463 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.

Y. 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.

Z. 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.

AA. GASB Pronouncements

Recently Adopted Accounting Pronouncements

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 District adopted the requirements of the guidance effective July 1, 2021 and has applied the provisions of this standard to the beginning of the period of adoption. The adoption of GASB Statement No. 87 did not have any impact on the beginning net position of the financial statements.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

AA. GASB Pronouncements (Continued)

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

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.

NOTE 2. DEPOSITS AND INVESTMENTS

New Jersey school districts are limited as to the types of investments and types of financial institutions they may invest in. New Jersey Statute 18A:20-37 provides a list of permissible investments that may be purchased by New Jersey school districts. Additionally, the District has adopted a cash management plan that requires it to deposit public funds in public depositories protected from loss under Federal Deposit Insurance Corporation ("FDIC"), Securities Investor Protection Corporation ("SIPC") or the provisions of the Governmental Unit Deposit Protection Act ("GUDPA"). GUDPA was enacted in 1970 to protect governmental units from a loss of funds on deposit with a failed banking institution in New Jersey.

Deposits

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

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

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

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

Bank balances are insured up to \$250,000 in the aggregate by the FDIC for each bank. SIPC replaces cash claims up to a maximum of \$100,000 for each failed brokerage firm. At June 30, 2022, the book value of the District's deposits was \$237,068,584 and bank balances of the District's cash and deposits amounted to \$263,966,610.

**JERSEY CITY PUBLIC SCHOOLS
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

NOTE 3. DEPOSIT AND INVESTMENT RISK

As of June 30, 2022, 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	236,568,584
	<u>\$237,068,584</u>
Reconciliation to Government-Wide Statement of	
Net Position:	
Unrestricted Cash	\$ 224,572,179
Restricted Cash	12,496,405
	<u>\$ 237,068,584</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.

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, 2022 the District’s investments were not exposed to custodial credit risk, interest rate risk or foreign currency risk.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

NOTE 4. RECEIVABLES FROM OTHER GOVERNMENTS

Receivables from other governments as reported on the general fund balance sheet amounting to \$98,158,789 are comprised of \$358,474 from federal sources, \$96,071,130 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 \$12,552,178 are comprised entirely 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.

The following is a summarization of the governmental activities in capital assets for the year fiscal year ended June 30, 2022:

	Balance at July 1, 2021	Additions	Disposals	Balance at June 30, 2022
Governmental Activities:				
Capital assets, not being depreciated:				
Land	\$ 14,846,605	\$ -	\$ -	\$ 14,846,605
Capital assets, being depreciated:				
Buildings and improvements	410,152,130	69,703	-	410,221,833
Machinery and equipment	31,196,042	10,027,743	-	41,223,785
Total capital assets, being depreciated	<u>441,348,172</u>	<u>10,097,446</u>	<u>-</u>	<u>451,445,618</u>
Less accumulated depreciation for:				
Buildings and improvements	(195,070,935)	(8,915,313)	-	(203,986,248)
Machinery and equipment	(27,808,608)	(1,105,669)	-	(28,914,277)
Total accumulated depreciation	<u>(222,879,543)</u>	<u>(10,020,982) *</u>	<u>-</u>	<u>(232,900,525)</u>
Total capital assets, being depreciated, net	<u>218,468,629</u>	<u>76,464</u>	<u>-</u>	<u>218,545,093</u>
Governmental activities capital assets, net	<u>\$ 233,315,234</u>	<u>\$ 76,464</u>	<u>\$ -</u>	<u>\$ 233,391,698</u>

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

NOTE 5. CAPITAL ASSETS AND DEPRECIATION (Continued)

* Depreciation expense was charged to Governmental Activities for the year fiscal year ended June 30, 2022 as follows:

Instruction:		
Regular instruction	\$	3,604,634
Special education instruction		1,034,100
Other special instruction		221,282
Other instruction		82,410
Total Instruction		<u>4,942,426</u>
Support Services:		
Tuition		353,935
Student & instruction related services		2,389,350
General administration		201,626
School administrative services		333,066
Central services		131,862
Administrative information technology		81,235
Plant operations and maintenance		1,211,985
Pupil transportation		361,250
Special schools		8,313
Total Support Services		<u>5,072,622</u>
Internal Service Fund:		
Depreciation Expense		<u>5,934</u>
Total Depreciation Expense	\$	<u>10,020,982</u>

The following is a summarization of the business-type activities in capital assets for the year fiscal year ended June 30, 2022:

	Balance at July 1, 2021	Additions	Disposals	Balance at June 30, 2022
Business-type Activities				
Capital assets, being depreciated:				
Machinery and equipment	\$ 2,827,654	\$ 50,813	\$ -	\$ 2,878,467
Total capital assets, being depreciated	<u>2,827,654</u>	<u>50,813</u>	<u>-</u>	<u>2,878,467</u>
Less accumulated depreciation for:				
Machinery and equipment	(1,655,698)	(115,081)	-	(1,770,779)
Total accumulated depreciation	<u>(1,655,698)</u>	<u>(115,081)</u>	<u>-</u>	<u>(1,770,779)</u>
Total capital assets, being depreciated, net	<u>1,171,956</u>	<u>(64,268)</u>	<u>-</u>	<u>1,107,688</u>
Business-type activities capital assets, net	<u>\$ 1,171,956</u>	<u>\$ (64,268)</u>	<u>\$ -</u>	<u>\$ 1,107,688</u>

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

NOTE 6. LONG-TERM LIABILITIES

Changes in Long-Term Liabilities

During the year ended June 30, 2022, the following changes occurred in long-term liabilities:

	Balance June 30, 2021	Additions	Reductions	Balance June 30, 2022	Due Within One Year	Long-Term Portion
Governmental Activities:						
Compensated Absences	\$ 33,987,782	\$ 495,148	\$ (2,586,419)	\$ 31,896,511	\$ 2,487,147	\$ 29,409,364
Net Pension Liability	158,857,410	-	(45,015,931)	113,841,479	-	-
Total Governmental Activities	<u>\$ 192,845,192</u>	<u>\$ 495,148</u>	<u>\$ (47,602,350)</u>	<u>\$ 145,737,990</u>	<u>\$ 2,487,147</u>	<u>\$ 29,409,364</u>
Business-Type Activities:						
Compensated Absences	\$ 163,606	\$ 2,921	\$ (16,136)	\$ 150,391	\$ 18,612	\$ 131,779
Total Business Type Activities	<u>\$ 163,606</u>	<u>\$ 2,921</u>	<u>\$ (16,136)</u>	<u>\$ 150,391</u>	<u>\$ 18,612</u>	<u>\$ 131,779</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, 2022 are comprised of the following issues:

\$9,830,000, 2015B School Refunding Bonds, due in annual installments starting February 15, 2016 at \$80,000, and \$985,000 to \$1,160,000 from 2023 to 2027 with a variable interest at 2.9% to 5.0%.	<u>\$ 5,350,000</u>
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Principal and interest due on all bonds outstanding are as follows:

Year Ending June 30,	Principal	Interest	Total
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>\$ 5,350,000</u>	<u>\$ 678,750</u>	<u>\$ 6,028,750</u>

Bonds Authorized But Not Issued

As of June 30, 2022, the District had \$1,587,258 authorized, but not issued, school bonds for Local Ordinance 97-006: New Public School Number 3.

**JERSEY CITY PUBLIC SCHOOLS
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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.

The following represents the membership tiers for PERS and TPAF:

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

Service retirement benefits of 1/55th of final average salary for each year of service credit is available to tiers 1 and 2 members upon reaching age 60 and to tier 3 members upon reaching age 62. Service retirement benefits of 1/60th of final average salary for each service credit available to tier 4 members upon reaching age 62 and tier 5 members upon reaching age 65. Early retirement benefits are available to tiers 1 and 2 members before reaching age 60, tiers 3 and 4 with 25 years or more of service credit before age 62, and tier 5 before age 65 with 30 or more years of service credit. Benefits are reduced by a fraction of a percent for each month that a member retires prior to the retirement age for their respective tier. With PERS, tier 1 members can receive an unreduced benefit from age 55 to age 60 if they have at least 25 years of service. Deferred retirement is available to members who have at least 10 years of service credit and have not reached the service retirement age for the respective tier.

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

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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

Description of Plans and Benefits Provided (Continued)

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

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

Other Pension Funds

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

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

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

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

Plan Amendments

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

Measurement Focus and Basis of Accounting

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

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

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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

Investment Valuation

The Division of Investment, Department of the Treasury, State of New Jersey (Division of Investment) manages and invests certain assets of the retirement systems. 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, 2021 is \$12 billion and the plan fiduciary net position as a percentage of the total pension liability is 70.33%. The collective net pension liability of the State funded TPAF at June 30, 2021 is \$48.17 billion and the plan fiduciary net position as a percentage of total pension liability is 35.52%.

The total pension liabilities were determined based on actuarial valuations as of July 1, 2020 which were rolled forward to June 30, 2021.

Actuarial Methods and Assumptions

In the July 1, 2020 PERS and TPAF actuarial valuation, the actuarial assumptions and methods used in these valuations were described in the Actuarial Assumptions and Methods section of the Actuary's report and are included here in this note to the financial statements. The pension systems selected economic and demographic assumptions and prescribed them for use for purposes of compliance with GASB Statement No. 68. The Actuary provided guidance with respect to these assumptions, and it is their belief that the assumptions represent reasonable expectations of anticipated plan experience

Employer and Employee Contribution Requirements

The contribution policy is set by laws of the State of New Jersey and requires contributions by active members and contributing employers. Plan member and employer contributions may be amended by State of New Jersey legislation with the amount of contribution by the State of New Jersey contingent upon the Annual Appropriations Act. As defined, the retirement systems require employee contributions based on 7.50% for PERS, 7.50% for TPAF and 5.50% for DCRP of the employee's annual compensation for fiscal year 2022.

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, 2022 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.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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

During the years ended June 30, 2022, 2021 and 2020 the District paid the required contributions to PERS of \$11,254,093, \$10,656,644, and \$9,746,230, respectively.

During the years ended June 30, 2022, 2021 and 2020 the District paid the required contributions to DCRP of \$104,995, \$55,206 and \$126,785, 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 \$17,960,864 during the year ended June 30, 2022, 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, 2021. 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.

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, 2021 are based on the ratio of each employer's contribution to total employer contributions of the group for the fiscal year ended June 30, 2021.

At June 30, 2022 the District reported in the statement of net position (accrual basis) a liability of \$113,841,479 for its proportionate share of the PERS net pension liability. The net pension liability was measured as of June 30, 2021, 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, 2021, the District's PERS proportion was 0.9610%, which was a decrease of 0.0131% from its proportion measured as of June 30, 2020.

For the year ended June 30, 2022, the District recognized in the government-wide statement of activities (accrual basis) pension expense of (\$16,598,024) for PERS. The pension contribution made by the District during the current 2021-2022 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, 2022 with a measurement date of the prior fiscal year end of June 30, 2021. 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, 2022 for contributions made subsequent to the current fiscal year-end.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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

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

At June 30, 2022, 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	\$ 980,456	\$ -
Changes in assumptions	-	39,935,419
Net differences between projected and actual investment earnings on pension plan investments		29,988,837
Changes in proportion	-	6,845,317
District contributions subsequent to measurement date	11,861,089	-
Total	<u>\$ 12,841,545</u>	<u>\$ 76,769,573</u>

\$11,861,089 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,	
2023	\$ (28,383,822)
2024	(21,720,856)
2025	(15,031,231)
2026	(10,584,227)
2027	(68,981)
	<u>\$ (75,789,117)</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.

**JERSEY CITY PUBLIC SCHOOLS
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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

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

Actuarial Assumptions

The collective total pension liability for the June 30, 2021 measurement date was determined by an actuarial valuation as of July 1, 2020, which was rolled forward to June 30, 2021. 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-2021.

The actuarial assumptions used in the July 1, 2020 valuation were based on the results of an actuarial experience study for the period July 1, 2014 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, 2021) 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 THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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

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

Long-Term Expected Rate of Return (Continued)

Best estimates of arithmetic real rates of return for each major asset class included in PERS’s target asset allocation as of June 30, 2021 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
U.S. Equity	27.00%	8.09%
Non-U.S. Developed Market Equity	13.50%	8.71%
Emerging Market Equity	5.50%	10.96%
Private Equity	13.00%	11.30%
Real Assets	3.00%	7.40%
Real Estate	8.00%	9.15%
High Yield	2.00%	3.75%
Private Credit	8.00%	7.60%
Investment Grade Credit	8.00%	1.68%
Cash Equivalents	4.00%	0.50%
U.S. Treasuries	5.00%	0.95%
Risk Mitigation Strategies	3.00%	3.35%

Discount Rate

The discount rate used to measure the total pension liability was 7.00% as of June 30, 2021. 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.

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, 2021, 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	\$ 155,029,009	\$ 113,841,479	\$ 78,888,022

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.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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)

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, 2022 the District reported accounts payable to the PERS of \$11,861,089 for the required actuarially determined contribution to PERS for the year ended June 30, 2023.

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, 2021. 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, 2021, 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.

At June 30, 2022 the State's net pension liability for TPAF associated with the District was \$1,092,305,287. 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, 2021. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2020, which was rolled forward to June 30, 2021. At June 30, 2021 the State's proportionate share of the TPAF net pension liability associated with the District was 2.2721%, which was a decrease of 0.0426% from its proportion measured as of June 30, 2020.

For the year ended June 30, 2022 the District recognized in the government-wide statement of activities (accrual basis) pension expense of \$25,702,423 for TPAF. This amount has been included in the government-wide statement of activities (accrual basis) as a revenue and an expense in accordance with GASB No. 85.

**JERSEY CITY PUBLIC SCHOOLS
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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

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

Actuarial Assumptions

The total TPAF pension liability for the June 30, 2021 measurement date was determined by an actuarial valuation as of July 1, 2020, which was rolled forward to June 30, 2021. 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	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-2021.

The actuarial assumptions used in the July 1, 2020 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, 2021) 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 THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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, 2021 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
US Equity	27.00%	8.09%
Non-U.S. Developed Market Equity	13.50%	8.71%
Emerging Market Equity	5.50%	10.96%
Private Equity	13.00%	11.30%
Real Assets	3.00%	9.15%
Real Estate	8.00%	7.40%
High Yield	2.00%	3.75%
Private Credit	8.00%	7.60%
Investment Grade Credit	8.00%	1.68%
Cash Equivalents	4.00%	0.50%
U.S. Treasuries	5.00%	0.95%
Risk Mitigation Strategies	3.00%	3.35%

Discount Rate

The Discount Rate used to measure the total pension liability was 7.00% as of June 30, 2021. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be based on 100% 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 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 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, 2021 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 (6.00%)	At Current Discount Rate (7.00%)	At 1% Increase (8.00%)
States proportionate share of the TPAF net pension liability attributable to the District	\$ 1,292,379,609	\$ 1,092,305,287	\$ 924,255,428

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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, 2021. 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 Annual Comprehensive Financial Report (ACFR) which can be found at <https://www.state.nj.us/treasury/pensions/gasb-notices-opeb.shtml>.

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.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

NOTE 8. POST-RETIREMENT MEDICAL BENEFITS (Continued)

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, 2021 is \$60 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, 2020 which were rolled forward to June 30, 2021.

Actuarial Methods and Assumptions

In the June 30, 2020 OPEB actuarial valuation, the actuarial assumptions and methods used in these valuations were described in the Actuarial Assumptions and Methods section of the Actuary's report and are included here in this note to the financial statements. The Plan selected economic and demographic assumptions and prescribed them for use for purposes of compliance with GASB Statement No. 75. The Actuary provided guidance with respect to these assumptions, and it is their belief that the assumptions represent reasonable expectations of anticipated plan experience.

Post-Retirement Medical Benefits Contributions

The funding policy of the OPEB plan is pay as you go basis; therefore, there is no prefunding of the liability. Contributions to pay for the health benefit premiums of participating employees in the OPEB plan are made by the State, as a non-employer contributing entity, under a special funding situation in accordance with State statutes as previously disclosed. The State as a non-employer contributing entity made contributions of \$1.23 billion to the OPEB plan in fiscal year 2021.

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, 2022, 2021, and 2020 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.

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, 2021. 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.

**JERSEY CITY PUBLIC SCHOOLS
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

NOTE 8. POST-RETIREMENT MEDICAL BENEFITS (Continued)

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

For the fiscal year ended June 30, 2022, the District recognized in the government-wide statement of activities (accrual basis) OPEB expense of \$67,232,224. 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, 2022 the State's proportionate share of the OPEB liability attributable to the District is \$1,452,726,786 . 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, 2021 to the total OPEB liability of the State Health Benefit Program Fund – Local Education Retired Employees Plan at June 30, 2021. At June 2021, the State’s share of the OPEB liability attributable to the District was 2.4209% which was an increase of 0.0015% from its proportion measured as of June 30, 2020 of 2.4194%.

Actuarial Assumptions

The OPEB liability for the June 30, 2021, measurement date was determined by an actuarial valuation as of June 30, 2020, which was rolled forward to June 30, 2021. 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	2.75 – 5.65% 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-2021. 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-2021. 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-2021 for current disables retirees.

The actuarial assumptions used in the June 30, 2020 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.

Health Care Trend Assumptions

For pre-Medicare medical benefits, the trend rate is initially 5.65% and decreases to a 4.50% long-term trend rate after seven years. For post-65 medical benefits, the actual fully-insured Medicare Advantage trend rate for fiscal year 2022 through 2023 are reflected. The assumed post-65 medical trend is 4.5% for all future years. For prescription drug benefits, the initial trend rate is 6.75% 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%.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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)

Discount Rate

The discount rate for June 30, 2021 was 2.16%. 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, 2022 (measurement date June 30, 2021) is as follows:

	Total OPEB Liability (State Share 100%)
Balance, June 30, 2020 measurement date	\$ 1,640,627,230
Changes reconized for the fiscal year:	
Service cost	77,884,898
Interest on the total OPEB liability	37,685,263
Change in Benefit terms	(1,546,251)
Difference between expected and actual experience	(275,621,496)
Changes in assumptions	1,433,225
Changes in proportion	985,922
Gross benefit payments	(29,685,432)
Contributions from the member	963,427
Net changes	<u>(187,900,444)</u>
Balance, June 30, 2021 measurement date	<u>\$ 1,452,726,786</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, 2021. 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, 2021 was not provided by the pension system.

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, 2022, 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	\$ 1,740,138,633	\$ 1,452,726,786	\$ 1,226,407,209

**JERSEY CITY PUBLIC SCHOOLS
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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 healthcare cost trend rates.

The following presents the State’s proportionate share of the OPEB liability attributable to the District as of June 30, 2022, 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	\$ 1,175,987,053	\$ 1,452,726,786	\$ 1,824,367,796

The sensitivity analyses were based on the State's proportionate share of the OPEB liability attributable to the District at June 30, 2021. Sensitivity analyses specific to the State's proportionate share of the OPEB liability attributable to the District at June 30, 2021 were not provided by the pension system.

NOTE 9. INTERFUND RECEIVABLES AND PAYABLES

The following interfund balances remained on the balance sheet of the governmental fund financial statement at June 30, 2022:

<u>Fund</u>	Interfund Receivable	Interfund Payable
Governmental Funds:		
General	\$ 14,476,611	\$ -
Special Revenue	-	335,499
Proprietary Funds:		
Enterprise Funds:		
Food Service	-	10,461,872
CASPER Program	-	1,676,299
Other - Nonmajor	131,467	-
Internal Service Funds:		
Regional Day School	-	2,134,408
Total	\$ 14,608,078	\$ 14,608,078

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 \$8,999,694 contribution to school based budgeting to the general fund during the fiscal year ended June 30, 2022. The general fund transferred a \$1,043,699 contribution to preschool education aid in the special revenue fund. The food service fund transferred \$2,591,977 to the general fund to refund prior year contribution to food services to cover deficit.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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, 2021 to June 30, 2022 fiscal year. The capital reserve balance was \$608 at June 30, 2021, and 2022.

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:

School Year	State Aid Differential	Percentage of State Aid Differential	Additional Annual Reduction	Accumulated Annual Reduction
2018-2019			\$ 3,610,380	\$ 3,610,380
2019-2020	\$ 209,174,103	13%	27,192,633	30,803,013
2020-2021	240,514,449	23%	55,318,323	86,121,336
2021-2022	192,306,377	37%	71,153,359	157,274,695
2022-2023	124,618,674	55%	68,540,271	225,814,966
2023-2024	67,187,040	76%	51,062,150	276,877,116
2024-2025*	16,124,890	100%	16,124,890	293,002,006

* The state aid reduction in the 2024-2025 school year has 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 discovery.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

NOTE 12. ECONOMIC DEPENDENCY (Continued)

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 2021-2022 were approximately \$86 million and projections appear to be comparable with marginal increases in succeeding fiscal years and therefore not sufficient to offset State school aid reductions.

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, 2022, significant amounts of grant expenditures have not been audited by the various grantor agencies but the District believes that disallowed expenditures, if any, based on subsequent audits will not have a material effect on any of the individual governmental funds or the overall financial position of the District.

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

During fiscal years 2021 and 2022, there were several instances where the District did not make required payroll and excise tax payments timely. The District has been assessed penalties by the Internal Revenue Service (IRS) and an existing compromise agreement has been revoked, resulting in further assessment of penalties from prior instances being reinstated. The current balance of penalties cannot be determined because the District is in the process of reconciling accounting of tax payments with the IRS so that penalties can be correctly calculated. Once penalties are calculated correctly, the District intends to make a new officer in compromise to the IRS to reduce the penalties.

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

NOTE 14. RISK MANAGEMENT

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

A. Property and Liability Insurance

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

**JERSEY CITY PUBLIC SCHOOLS
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

NOTE 14. RISK MANAGEMENT (Continued)

B. New Jersey Worker’s Compensation Insurance

The District has established a worker's compensation plan for its employees. Transactions related to the plan are accounted for in the 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, 2022, 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 \$8,842,855 reported at June 30, 2022 is based on the requirements of the GASB Statement No. 10, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. The entire liability is considered current as there is no reasonable basis to classify any portion as a long-term liability.

Changes in the balances of claims liabilities for the workmen's compensation plan for the fiscal years ended June 2022, 2021, and 2020 are as follows:

	Fiscal Year Ended June 30,		
	2022	2021	2020
Unpaid Claims, July 1	\$ 8,921,609	\$ 10,285,154	\$ 11,292,273
Claims incurred	3,526,885	2,258,950	4,453,475
Claims paid	<u>(3,605,639)</u>	<u>(3,622,495)</u>	<u>(5,460,594)</u>
Unpaid Claims, June 30	<u>\$ 8,842,855</u>	<u>\$ 8,921,609</u>	<u>\$ 10,285,154</u>

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, 2022, 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 \$9,383,526 reported at June 30, 2022 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 THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

NOTE 14. RISK MANAGEMENT (Continued)

C. Employee Health Insurance Benefits Plan (Continued)

Changes in the balances of claims liabilities for employee health insurance benefits plan for the fiscal year ended June 2022, 2021, and 2020 are as follows:

	Fiscal Year Ended June 30,		
	2022	2021	2020
Unpaid Claims, July 1	\$ 11,287,109	\$ 10,626,362	\$ 9,681,127
Claims incurred	88,240,321	81,527,610	91,129,486
Claims paid	<u>(90,143,904)</u>	<u>(80,866,863)</u>	<u>(90,184,251)</u>
Unpaid Claims, June 30	<u>\$ 9,383,526</u>	<u>\$ 11,287,109</u>	<u>\$ 10,626,362</u>

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.

The District's funds held for unemployment claims are 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, 2022, 2021, and 2020 are as follows:

	Fiscal Year Ended June 30,		
	2022	2021	2020
Other liability for claims, July 1	\$ -	\$ 54,507	\$ 998,601
District contributions	2,000,000	-	-
Employee contributions	1,510,831	548,155	649,694
Claims paid	<u>(947,378)</u>	<u>(602,662)</u>	<u>(1,593,788)</u>
Other liability for claims, June 30	<u>\$ 2,563,453</u>	<u>\$ -</u>	<u>\$ 54,507</u>

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.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

NOTE 16. FUND BALANCE APPROPRIATED

Fund Statements:

General Fund - Of the \$255,849,339 General Fund fund balance at June 30, 2022; \$81,955,738 is restricted as excess surplus in accordance with N.J.S.A.18A:7F-7 and (\$18,250,988 of the total restricted excess surplus has been appropriated and included as anticipated revenue for the year ending June 30, 2023); \$608 has been restricted in the capital reserve; \$22,980,635 is assigned for year-end encumbrances; \$59,496,255 is assigned (appropriated and included as anticipated revenue for the year ending June 30, 2023); and a balance of \$91,416,103 is unassigned.

Special Revenue Fund – Of the (\$6,046,909) Special Revenue Fund deficit fund balance at June 30, 2022; \$485,352 restricted for student activities; \$568,574 is restricted for scholarships; and a deficit of (\$7,100,835) is unassigned.

Capital Projects Fund – The \$32,201 Capital Projects Fund fund balance at June 30, 2022 is restricted to capital projects.

The total Governmental Funds fund balance is \$249,834,631.

Government-Wide Statements:

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

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>
Fund Balance/Net Position	\$ 249,834,631	\$ 5,796,806	\$ 255,631,437
Add:			
Capital Assets, Net of Accumulated Depreciation	233,391,698	-	233,391,698
Interenal Service Fund Unrestricted Net Position	1,328,100	-	1,328,100
Deferred Pension Outflows	12,841,545	-	12,841,545
Less:			
Accounts Payable Related to Pension Accrued Liability for Health Insurance Claims Incurred, but not Reported	(11,861,089)	-	(11,861,089)
Long-Term Liabilities	(9,383,526)	-	(9,383,526)
Deferred Pension Inflows	(145,737,990)	-	(145,737,990)
	<u>(76,769,573)</u>	<u>-</u>	<u>(76,769,573)</u>
Total Net Position	<u>\$ 253,643,796</u>	<u>\$ 5,796,806</u>	<u>\$ 259,440,602</u>

NOTE 17. DEFICIT FUND BALANCES

The District has a deficit fund balance of (\$6,046,909) in the Special Revenue Fund as of June 30, 2022 as reported in the fund statements (modified accrual basis). P.L. 2003, c. 97 provides that in the event a state school aid payment is not made until the following school budget year, districts must record the last state aid payments as revenue, for budget purposes only, in the current school budget year. The bill provides legal authority for school districts to recognize this revenue in the current budget year. For intergovernmental transactions, GASB Statement No. 33 requires that recognition (revenue, expenditure, asset, liability) should be in symmetry, i.e., if one government recognizes an asset, the other government recognizes a liability. Since the State is recording the last state aid payment in the subsequent fiscal year, the school district cannot recognize the last state aid payment on the GAAP financial statements until the year the State records the payable. Due to the timing difference of recording the last state aid payment, the Special Revenue Fund deficit balance does not alone indicate that the district is facing financial difficulties.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

NOTE 17. DEFICIT FUND BALANCES (Continued)

Pursuant to P.L. 2003, c. 97 any negative unassigned fund balance that is reported as a direct result from a delay in the payment of state aid until the following fiscal year, is not considered in violation of New Jersey statute and regulation nor in need of corrective action. The District did not have a deficit in the GAAP funds statements.

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, 2022 is \$81,955,738.

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, 2022, \$261,710,256 has been approved by the SDA and \$261,216,793 has been expended on behalf of the District. The SDA is responsible for the funding and management of the projects. During fiscal year 2022, the District had \$69,703 in increases of various outstanding SDA projects. There was \$69,703 in SDA project expenditures reported and no projects completed during fiscal year 2022. The revenues and expenditures associated with these projects are reflected in the Capital Projects Fund.

NOTE 20. SUBSEQUENT EVENTS

Management has reviewed and evaluated all events and transactions that occurred between June 30, 2022 through March 10, 2023, 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, 2022**

EXHIBIT C-1

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
REVENUES					
Local sources:					
Local tax levy	\$ 278,019,494	\$ -	\$ 278,019,494	\$ 278,019,494	\$ -
Local payroll taxes	86,010,956	-	86,010,956	86,010,956	-
Interest earned	110,000	-	110,000	565,181	455,181
Miscellaneous	1,818,437	-	1,818,437	15,431,211	13,612,774
Total - local sources	<u>365,958,887</u>	<u>-</u>	<u>365,958,887</u>	<u>380,140,563</u>	<u>14,181,676</u>
Federal sources:					
Special Education Medicare Reimbursement Initiative	858,161	-	858,161	1,116,256	258,095
Total - federal sources	<u>858,161</u>	<u>-</u>	<u>858,161</u>	<u>1,116,256</u>	<u>258,095</u>
State sources:					
Equalization aid	217,709,896	-	217,709,896	217,709,896	-
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	-
Maintenance of equity aid	-	-	-	89,872,074	89,872,074
Extraordinary aid	1,785,679	-	1,785,679	4,562,285	2,776,606
Nonpublic transportation aid	-	-	-	158,050	158,050
On-Behalf TPAF contribution (Non budgeted)					
Pension	-	-	-	88,132,543	88,132,543
Post-retirement medical	-	-	-	20,591,324	20,591,324
Long-term disability insurance	-	-	-	15,732	15,732
Reimbursed TPAF Social Security contributions (Non budgeted)	-	-	-	17,960,864	17,960,864
Total - state sources	<u>255,025,656</u>	<u>-</u>	<u>255,025,656</u>	<u>474,532,849</u>	<u>219,507,193</u>
Total revenues	<u>621,842,704</u>	<u>-</u>	<u>621,842,704</u>	<u>855,789,668</u>	<u>233,946,964</u>
EXPENDITURES					
Current:					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	8,710,110	831,166	9,541,276	7,833,359	1,707,917
Grades 1-5	65,850,019	1,862,046	67,712,065	59,825,215	7,886,850
Grades 6-8	28,548,233	(662,501)	27,885,732	23,625,601	4,260,131
Grades 9-12	39,869,629	(586,854)	39,282,775	34,932,075	4,350,700
Total regular programs - instruction	<u>142,977,991</u>	<u>1,443,857</u>	<u>144,421,848</u>	<u>126,216,250</u>	<u>18,205,598</u>
Regular programs - home instruction:					
Salaries of teachers	680,338	-	680,338	321,461	358,877
Other purchased services (400-500 series)	386,985	-	386,985	61,127	325,858
Total regular programs - home instruction	<u>1,067,323</u>	<u>-</u>	<u>1,067,323</u>	<u>382,588</u>	<u>684,735</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	11,947,383	(1,698,297)	10,249,086	5,930,323	4,318,763
Purchased professional - educational services	3,014,507	24,432	3,038,939	51,510	2,987,429
Purchased professional - technical services	175,301	-	175,301	175,301	-
Other purchased services (400-500 series)	4,375,860	207,168	4,583,028	2,906,667	1,676,361
Travel	16,050	(3,205)	12,845	1,240	11,605
General supplies	6,692,730	931,951	7,624,681	3,781,265	3,843,416
Computers - instructional	3,300,138	(1,091,890)	2,208,248	988,287	1,219,961
Textbooks	4,829,024	1,675,043	6,504,067	4,292,130	2,211,937
Other objects	612,420	(66,366)	546,054	143,953	402,101
Miscellaneous expenditures	42,771	1,121	43,892	4,539	39,353
Total regular programs - undistributed instruction	<u>35,006,184</u>	<u>(20,043)</u>	<u>34,986,141</u>	<u>18,275,215</u>	<u>16,710,926</u>
Total regular programs	<u>179,051,498</u>	<u>1,423,814</u>	<u>180,475,312</u>	<u>144,874,053</u>	<u>35,601,259</u>
Special education:					
Cognitive - mild:					
Salaries of teachers	493,580	177,853	671,433	547,978	123,455
Other salaries for instruction	230,350	38,396	268,746	184,497	84,249
General supplies	20,848	-	20,848	15,314	5,534
Total cognitive - mild	<u>744,778</u>	<u>216,249</u>	<u>961,027</u>	<u>747,789</u>	<u>213,238</u>

**JERSEY CITY PUBLIC SCHOOLS
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT C-1

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Cognitive - moderate:					
Salaries of teachers	\$ 1,248,235	\$ (450,547)	\$ 797,688	\$ 616,763	\$ 180,925
Other salaries for instruction	356,288	3,640	359,928	277,909	82,019
General supplies	7,765	-	7,765	3,684	4,081
Other objects	1,200	-	1,200	-	1,200
Total cognitive - moderate	<u>1,613,488</u>	<u>(446,907)</u>	<u>1,166,581</u>	<u>898,356</u>	<u>268,225</u>
Learning/language disabilities:					
Salaries of teachers	6,440,710	(575,460)	5,865,250	4,632,549	1,232,701
Other salaries for instruction	3,039,356	(180,969)	2,858,387	2,450,195	408,192
Other purchased services (400-500 series)	2,795	(554)	2,241	1,391	850
General supplies	30,926	(13)	30,913	23,450	7,463
Computers	15,000	-	15,000	-	15,000
Textbooks	2,000	-	2,000	-	2,000
Total learning/language disabilities	<u>9,530,787</u>	<u>(756,996)</u>	<u>8,773,791</u>	<u>7,107,585</u>	<u>1,666,206</u>
Auditory impairments:					
Salaries of teachers	185,060	1,900	186,960	186,934	26
Total Auditory Impairments	<u>185,060</u>	<u>1,900</u>	<u>186,960</u>	<u>186,934</u>	<u>26</u>
Behavioral disabilities:					
Salaries of teachers	2,089,640	(169,716)	1,919,924	1,513,433	406,491
Other salaries for instruction	728,756	193,947	922,703	468,114	454,589
General supplies	5,500	-	5,500	5,450	50
Total behavioral disabilities	<u>2,823,896</u>	<u>24,231</u>	<u>2,848,127</u>	<u>1,986,997</u>	<u>861,130</u>
Multiple disabilities:					
Salaries of teachers	124,820	324,200	449,020	111,820	337,200
Other salaries for instruction	46,348	(46,348)	-	-	-
General supplies	2,000	-	2,000	2,000	-
Total multiple disabilities	<u>173,168</u>	<u>277,852</u>	<u>451,020</u>	<u>113,820</u>	<u>337,200</u>
Resource room/resource center:					
Salaries of teachers	30,370,113	2,226,876	32,596,989	29,967,751	2,629,238
Other salaries for instruction	1,660,425	538,393	2,198,818	1,144,155	1,054,663
Other purchased services (400-500 series)	650,000	-	650,000	616,445	33,555
General supplies	32,367	(399)	31,968	21,560	10,408
Total resource room/resource center	<u>32,712,905</u>	<u>2,764,870</u>	<u>35,477,775</u>	<u>31,749,911</u>	<u>3,727,864</u>
Autism:					
Salaries of teachers	7,196,529	12,210	7,208,739	6,394,816	813,923
Other salaries for instruction	4,075,141	34,979	4,110,120	3,392,947	717,173
General supplies	29,088	(3,349)	25,739	17,834	7,905
Computers	10,000	-	10,000	-	10,000
Total autism	<u>11,310,758</u>	<u>43,840</u>	<u>11,354,598</u>	<u>9,805,597</u>	<u>1,549,001</u>
Preschool disabilities - full - time:					
Salaries of teachers	1,609,330	14,256	1,623,586	1,453,427	170,159
Other salaries for instruction	1,018,888	(12,655)	1,006,233	769,424	236,809
Total preschool disabilities - full - time	<u>2,628,218</u>	<u>1,601</u>	<u>2,629,819</u>	<u>2,222,851</u>	<u>406,968</u>
Total special education - instruction	<u>61,723,058</u>	<u>2,126,640</u>	<u>63,849,698</u>	<u>54,819,840</u>	<u>9,029,858</u>
Bilingual education:					
Salaries of teachers	12,662,270	(248,470)	12,413,800	11,261,645	1,152,155
Other salaries for instruction	1,127,808	141,836	1,269,644	1,021,870	247,774
Other purchased services (400-500 series)	12,001	1,608	13,609	-	13,609
General supplies	55,401	-	55,401	35,540	19,861
Textbooks	5,750	-	5,750	5,184	566
Other objects	19,000	4,888	23,888	809	23,079
Total bilingual education	<u>13,882,230</u>	<u>(100,138)</u>	<u>13,782,092</u>	<u>12,325,048</u>	<u>1,457,044</u>

**JERSEY CITY PUBLIC SCHOOLS
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT C-1

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	\$ 448,059	\$ (2,306)	\$ 445,753	\$ 240,360	\$ 205,393
Other purchase services (300-500 series)	36,145	-	36,145	10,125	26,020
Supplies and materials	6,000	-	6,000	-	6,000
Other Objects	5,000	-	5,000	-	5,000
School-sponsored athletics:					
Salaries	1,844,059	163,256	2,007,315	1,981,022	26,293
Purchased services (300-500 series)	1,296,003	1,125,148	2,421,151	1,594,156	826,995
General supplies	361,294	202,235	563,529	443,906	119,623
Other objects	34,870	1,670	36,540	36,390	150
Total other instructional	<u>4,031,430</u>	<u>1,490,003</u>	<u>5,521,433</u>	<u>4,305,959</u>	<u>1,215,474</u>
Total - instruction	<u>258,688,216</u>	<u>4,940,319</u>	<u>263,628,535</u>	<u>216,324,900</u>	<u>47,303,635</u>
Undistributed expenditures - instruction:					
Tuition to other LEA's within the state - regular	368,176	-	368,176	51,970	316,206
Tuition to other LEA's within the state - special	861,401	478,599	1,340,000	1,122,104	217,896
Tuition to CSSD & regional day schools	1,913,184	(104,355)	1,808,829	1,564,916	243,913
Tuition to private schools for the handicapped-within state	15,641,598	1,930,374	17,571,972	16,327,391	1,244,581
Tuition - state facilities	617,292	-	617,292	617,292	-
Tuition - other	336,000	(281,880)	54,120	29,924	24,196
Total undistributed expenditures - instruction	<u>19,737,651</u>	<u>2,022,738</u>	<u>21,760,389</u>	<u>19,713,597</u>	<u>2,046,792</u>
Attendance and social work services:					
Salaries	230,363	172,198	402,561	339,169	63,392
Family/parent liaison salary	1,465,311	43,068	1,508,379	1,420,802	87,577
Other purchased services (400-500 series)	-	2,945	2,945	2,200	745
Supplies and materials	8,545	(1,415)	7,130	3,511	3,619
Total attendance and social work services	<u>1,706,319</u>	<u>214,696</u>	<u>1,921,015</u>	<u>1,765,682</u>	<u>155,333</u>
Health services:					
Salaries	4,346,078	439,707	4,785,785	4,158,175	627,610
Other salaries for instruction	36,085	277,205	313,290	276,752	36,538
Purchased professional and technical services	2,768,926	(1,398,186)	1,370,740	671,336	699,404
Purchased professional -educational services	640,770	-	640,770	154,386	486,384
Other purchased services (400-500 series)	445,661	(21,718)	423,943	-	423,943
Supplies and materials	650,825	(53,774)	597,051	60,560	536,491
Total health services	<u>8,888,345</u>	<u>(756,766)</u>	<u>8,131,579</u>	<u>5,321,209</u>	<u>2,810,370</u>
Other support services - students-related services:					
Salaries	2,423,192	(89,593)	2,333,599	2,207,032	126,567
Purchased professional - educational services	3,898,737	(472,752)	3,425,985	2,849,376	576,609
Total other support services - students-related services	<u>6,321,929</u>	<u>(562,345)</u>	<u>5,759,584</u>	<u>5,056,408</u>	<u>703,176</u>
Other support services - students-extra services:					
Other salaries for instruction	2,236,018	104,256	2,340,274	2,267,943	72,331
Total other support services - students-extra services	<u>2,236,018</u>	<u>104,256</u>	<u>2,340,274</u>	<u>2,267,943</u>	<u>72,331</u>
Other support services - students-regular:					
Salaries of other professional staff	7,052,725	368,105	7,420,830	6,739,069	681,761
Other salaries	729,395	100,946	830,341	745,875	84,466
Other purchased services (400-500 series)	2,500	-	2,500	2,202	298
Supplies and materials	88,327	(4,025)	84,302	74,037	10,265
Computers	3,416	-	3,416	-	3,416
Other objects	750	(500)	250	-	250
Total other support services - students-regular	<u>7,877,113</u>	<u>464,526</u>	<u>8,341,639</u>	<u>7,561,183</u>	<u>780,456</u>
Other support services - students - special services:					
Salaries of other professional staff	13,783,945	155,679	13,939,624	13,906,393	33,231
Purchased professional - educational services	526,905	-	526,905	349,632	177,273
Other purchased services (400-500 series)	-	6,000	6,000	3,573	2,427
Supplies and materials	598,863	(6,000)	592,863	38,101	554,762
Total other support services - students-special services	<u>14,909,713</u>	<u>155,679</u>	<u>15,065,392</u>	<u>14,297,699</u>	<u>767,693</u>

**JERSEY CITY PUBLIC SCHOOLS
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT C-1

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Improvement of instructional services:					
Salaries of supervisors of instructions	\$ 5,426,002	\$ (953,306)	\$ 4,472,696	\$ 4,102,091	\$ 370,605
Salaries of other professional staff	480,617	(7,563)	473,054	340,891	132,163
Salaries of secretarial and clerical assistants	1,782,975	248,972	2,031,947	2,024,518	7,429
Other purchased services (400-500 series)	34,537	10,760	45,297	37,115	8,182
Travel	22,898	3,627	26,525	4,722	21,803
Supplies and materials	83,568	(21,324)	62,244	35,164	27,080
Miscellaneous expenditures	-	54	54	-	54
Total improvement of instructional services	7,830,597	(718,630)	7,111,967	6,544,581	567,386
Educational media services/school library:					
Salaries	3,197,050	(154,378)	3,042,672	2,635,759	406,913
Other salaries for instruction	86,126	54,029	140,155	140,155	-
Salaries of technology coordinators	99,715	1,962	101,677	101,677	-
Purchased professional - technical services	84,110	-	84,110	84,110	-
Purchased Technical services	634,177	-	634,177	634,177	-
Other purchased services (400-500 series)	472,071	(446)	471,625	418,193	53,432
Supplies and materials	172,955	(23,627)	149,328	111,740	37,588
Computers	54,559	(37,000)	17,559	-	17,559
Total educational media services/school library	4,800,763	(159,460)	4,641,303	4,125,811	515,492
Instruction staff training services:					
Other purchased professional services - educational	66,380	(510)	65,870	20,150	45,720
Other purchased services (400-500 series)	135,800	(2,287)	133,513	133,513	-
Travel	-	1,469	1,469	181	1,288
Supplies and materials	23,137	(10,811)	12,326	8,849	3,477
Computers	19,864	(5,429)	14,435	-	14,435
Total instruction staff training services	245,181	(17,568)	227,613	162,693	64,920
Support services - general administration:					
Salaries	3,206,769	(188,486)	3,018,283	2,958,722	59,561
Salaries of secretarial and clerical assistants	844,442	(42,667)	801,775	773,380	28,395
Legal salaries	429,979	(124,514)	305,465	290,914	14,551
Legal services	1,686,027	(9,463)	1,676,564	687,950	988,614
Audit Fees	490,780	(63,500)	427,280	234,552	192,728
Other purchased professional services	212,728	377,871	590,599	440,203	150,396
Other purchased services (400-500 series)	57,521	634,266	691,787	669,908	21,879
Communications/telephone	961,064	-	961,064	754,171	206,893
Board of education other purchased services	13,380	-	13,380	3,006	10,374
Travel	9,817	(209)	9,608	2,332	7,276
Miscellaneous purchased services	3,413,104	(415,975)	2,997,129	2,594,823	402,306
Supplies and materials	191,495	(18,579)	172,916	130,390	42,526
General Supplies	-	2,940	2,940	2,940	-
Computers	43,481	4,298	47,779	7,782	39,997
Judgments against the school district	3,200,000	(284,559)	2,915,441	45,000	2,870,441
Miscellaneous expenditures	240,036	12,605	252,641	134,775	117,866
Board of education membership dues and fees	29,293	-	29,293	11,861	17,432
Total support services - general administration	15,031,216	(117,272)	14,913,944	9,742,709	5,171,235
Support services - school administration:					
Salaries of principals/assistant principals	13,759,412	(1,391,746)	12,367,666	10,742,625	1,625,041
Salaries of secretarial and clerical assistants	6,552,132	177,858	6,729,990	5,656,537	1,073,453
Other salaries	84,119	(145)	83,974	65,201	18,773
Other professional and technical services	1,000	-	1,000	-	1,000
Other purchased services (400-500 series)	700,227	7,980	708,207	343,665	364,542
Travel	7,000	(1,825)	5,175	165	5,010
Supplies and materials	666,013	(147,816)	518,197	329,135	189,062
Computers	79,261	(23,468)	55,793	6,753	49,040
Other objects	18,425	(3,202)	15,223	4,084	11,139
Total support services - school administration	21,867,589	(1,382,364)	20,485,225	17,148,165	3,337,060
Central services:					
Salaries	5,284,403	(605,007)	4,679,396	4,619,749	59,647
Purchased professional services	298,622	62,060	360,682	186,718	173,964
Purchased technical services	345,061	-	345,061	58,399	286,662
Computers	28,400	(1,150)	27,250	3,328	23,922
Miscellaneous purchased services (300-500 series)	789,998	(41,504)	748,494	228,398	520,096
Supplies and materials	1,104,572	-	1,104,572	225,380	879,192
Travel	51,769	-	51,769	1,486	50,283
Other objects	38,650	-	38,650	9,161	29,489
Total central services:	7,941,475	(585,601)	7,355,874	5,332,619	2,023,255

**JERSEY CITY PUBLIC SCHOOLS
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT C-1

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Administrative Information Technology:					
Salaries	\$ 1,787,522	\$ 490,254	\$ 2,277,776	\$ 2,277,776	\$ -
Purchased profession services	61,386	-	61,386	61,386	-
Purchased technical services	5,059,240	12,972	5,072,212	1,174,751	3,897,461
Miscellaneous purchased services	52,947	46,926	99,873	72,191	27,682
Supplies and materials	28,001	-	28,001	19,957	8,044
Computers	10,517	(10,000)	517	-	517
Total administrative information technology:	6,999,613	540,152	7,539,765	3,606,061	3,933,704
Required maintenance for school facilities:					
Salaries	4,806,068	(203,722)	4,602,346	4,552,304	50,042
Cleaning, repair and maintenance services	12,814,729	2,455,269	15,269,998	5,306,643	9,963,355
Lead testing of drinking water	1,995,993	-	1,995,993	-	1,995,993
General supplies	927,786	(64,926)	862,860	611,651	251,209
Computers	9,386	3,773	13,159	9,269	3,890
Total required maintenance for school facilities	20,553,962	2,190,394	22,744,356	10,479,867	12,264,489
Other operating and maintenance of plant services:					
Salaries	17,886,664	840,236	18,726,900	18,661,506	65,394
Purchased professional and technical services	918,632	(100,000)	818,632	363,910	454,722
Cleaning, repair and maintenance services	1,822,051	60,000	1,882,051	510,744	1,371,307
Rental of land and buildings other than lease purchase	554,425	-	554,425	495,457	58,968
Other purchased property	965,034	475,000	1,440,034	1,330,004	110,030
Insurance	2,639,628	332,722	2,972,350	2,261,242	711,108
Travel	50,000	-	50,000	-	50,000
Miscellaneous purchased services	678,019	224,949	902,968	468,346	434,622
General supplies	750,000	(238,090)	511,910	451,349	60,561
Warehouse supplies	269,353	-	269,353	56,257	213,096
Natural gas	500,025	(250,000)	250,025	217,174	32,851
Electricity	6,775,314	(1,670,000)	5,105,314	9,616,762	(4,511,448)
Oil	766,405	141,676	908,081	691,679	216,402
Total other operating and maintenance of plant services:	34,575,550	(183,507)	34,392,043	35,124,430	(732,387)
Care and upkeep of grounds:					
Salaries	506,670	1,046	507,716	420,128	87,588
Total care and upkeep of grounds	506,670	1,046	507,716	420,128	87,588
Security:					
Salaries	10,022,289	(505,246)	9,517,043	8,115,511	1,401,532
Cleaning, repair and maintenance services	100,000	559,081	659,081	644,768	14,313
General supplies	115,593	(34,435)	81,158	14,136	67,022
Computers-Instructional	-	29,435	29,435	-	29,435
Total security	10,237,882	48,835	10,286,717	8,774,415	1,512,302
Student transportation services:					
Salaries for pupil transportation - (between home and school) - regular	2,521,029	(145,033)	2,375,996	2,334,683	41,313
Salaries for pupil transportation - (between home and school) - special	96,297	112,112	208,409	200,471	7,938
Salaries for pupil transportation - (other than bet. home & school)	750,917	(47,336)	703,581	697,519	6,062
Purchased professional - technical services	15,050	-	15,050	11,800	3,250
Cleaning, repair and maintenance services	598,073	(250,873)	347,200	301,828	45,372
General supplies	202,401	(34,170)	168,231	136,087	32,144
Contracted services - aid in lieu of payments - nonpublic schools	1,020,991	(395,058)	625,933	549,956	75,977
Contracted services - (other than between home and school) - vendors	617,831	(80,285)	537,546	253,758	283,788
Contracted services - (special education students) - vendors	13,847,241	1,938,288	15,785,529	14,706,379	1,079,150
Contracted services - (Special education students) - joint agreement	815,710	(794,876)	20,834	18,020	2,814
Travel	2,000	-	2,000	-	2,000
Miscellaneous purchased services - transportation	12,555	(6,528)	6,027	5,467	560
Computers	5,080	-	5,080	-	5,080
Miscellaneous purchased services	5,525	(3,000)	2,525	150	2,375
Total student transportation services	21,010,700	(206,759)	20,803,941	19,216,118	1,587,823

**JERSEY CITY PUBLIC SCHOOLS
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT C-1

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Allocated employee benefits:					
Regular programs - instruction:					
Unused vacation payment to terminated/retired staff	\$ 74,880	\$ (71,869)	\$ 3,011	\$ 3,011	\$ -
Social Security contribution	1,024,045	85,422	1,109,467	884,384	225,083
Other retirement contributions	526,312	-	526,312	526,312	-
Health benefits	2,059,208	(439,228)	1,619,980	490,424	1,129,556
Tuition reimbursement	479,999	-	479,999	479,999	-
Unused sick payment to terminated/retired staff	500,456	258,665	759,121	758,693	428
Total regular programs - instruction	4,664,900	(167,010)	4,497,890	3,142,823	1,355,067
Special programs - instruction:					
Unused vacation payment to terminated/retired staff	33,984	3,097	37,081	37,081	-
Social Security contribution	121,067	16,127	137,194	116,768	20,426
Other retirement contributions	1,519,766	-	1,519,766	1,519,766	-
Health benefits	1,648,353	(193,640)	1,454,713	845,673	609,040
Unused sick payment to terminated/retired staff	121,502	137,066	258,568	258,567	1
Total special programs - instruction	3,444,672	(37,350)	3,407,322	2,777,855	629,467
Other instructional programs - instruction:					
Unused vacation payment to terminated/retired staff	5,760	19,399	25,159	25,159	-
Social Security contribution	163,662	(47,896)	115,766	72,069	43,697
Other retirement contributions	116,324	-	116,324	116,324	-
Unused sick payment to terminated/retired staff	57,599	13,013	70,612	70,612	-
Total other instructional programs - instruction	343,345	(15,484)	327,861	284,164	43,697
Attendance and social work services:					
Social Security contribution	12,253	19,009	31,262	28,272	2,990
Other retirement contributions	188,650	-	188,650	188,650	-
Health benefits	83,129	(21,189)	61,940	60,915	1,025
Total attendance and social work services	292,672	(10,820)	281,852	277,837	4,015
Health services:					
Social Security contribution	5,603	26,266	31,869	29,732	2,137
Other retirement contributions	25,364	-	25,364	25,364	-
Health benefits	71,075	112,700	183,775	181,706	2,069
Unused sick payment to terminated/retired staff	2,304	4,158	6,462	6,462	-
Total health services	108,378	139,092	247,470	243,264	4,206
Central services:					
Unused vacation payment to terminated/retired staff	50,975	(2,155)	48,820	48,820	-
Social Security contribution	387,830	(37,847)	349,983	344,274	5,709
Other retirement contributions	638,758	-	638,758	638,758	-
Health benefits	1,470,299	(491,882)	978,417	978,413	4
Unused sick payment to terminated/retired staff	8,640	(7,015)	1,625	1,625	-
Total central services	2,556,502	(538,899)	2,017,603	2,011,890	5,713
Administrative information technology:					
Unused vacation payment to terminated/retired staff	11,520	(11,520)	-	-	-
Social Security contribution	141,463	30,198	171,661	171,659	2
Other retirement contributions	241,073	-	241,073	241,073	-
Health benefits	473,022	33,923	506,945	505,189	1,756
Unused sick payment to terminated/retired staff	2,304	(1,654)	650	650	-
Total administrative information technology	869,382	50,947	920,329	918,571	1,758
Other support student related services:					
Social Security contribution	5,548	3,016	8,564	7,313	1,251
Health benefits	710,470	(112,463)	598,007	584,374	13,633
Unused sick payment to terminated/retired staff	5,184	7,479	12,663	12,663	-
Total other support student related services	721,202	(101,968)	619,234	604,350	14,884
Other support services - extraordinary services:					
Unused vacation payment to terminated/retired staff	8,640	(115)	8,525	8,525	-
Social Security contribution	171,744	19,282	191,026	173,481	17,545
Other retirement contributions	308,468	-	308,468	308,468	-
Health benefits	1,114,568	(122,322)	992,246	979,211	13,035
Unused sick payment to terminated/retired staff	23,040	(18,061)	4,979	4,979	-
Total other support services - extraordinary services	1,626,460	(121,216)	1,505,244	1,474,664	30,580

**JERSEY CITY PUBLIC SCHOOLS
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT C-1

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Other support students - regular:					
Social Security contribution	\$ 1,947	\$ 2,254	\$ 4,201	\$ 2,285	\$ 1,916
Health benefits	104,433	(30,919)	73,514	71,481	2,033
Unused sick payment to terminated/retired staff	65,198	(52,148)	13,050	13,050	-
Total other support students - regular	171,578	(80,813)	90,765	86,816	3,949
Other support students - special:					
Social Security contribution	13,160	13,010	26,170	24,967	1,203
Health benefits	2,940,738	(227,537)	2,713,201	2,688,689	24,512
Unused sick payment to terminated/retired staff	11,520	21,650	33,170	33,170	-
Total other support students - special	2,965,418	(192,877)	2,772,541	2,746,826	25,715
Improvement of instruction services:					
Unused vacation payment to terminated/retired staff	60,793	(37,484)	23,309	23,309	-
Social Security contribution	186,033	7,564	193,597	181,068	12,529
Other retirement contributions	214,388	-	214,388	214,388	-
Health benefits	1,513,185	(540,756)	972,429	969,157	3,272
Tuition reimbursement	15,000	(2,790)	12,210	12,210	-
Unused sick payment to terminated/retired staff	96,534	(20,036)	76,498	76,497	1
Total improvement of instruction services	2,085,933	(593,502)	1,492,431	1,476,629	15,802
Educational media services/school library:					
Unused vacation payment to terminated/retired staff	5,760	(5,760)	-	-	-
Social Security contribution	8,181	-	8,181	7,551	630
Other retirement contributions	30,788	-	30,788	30,788	-
Health benefits	46,564	(29,997)	16,567	9,968	6,599
Unused sick payment to terminated/retired staff	6,336	25,164	31,500	31,500	-
Total educational media services/school library:	97,629	(10,593)	87,036	79,807	7,229
Support services - general administration:					
Unused vacation payment to terminated/retired staff	34,559	222,872	257,431	257,431	-
Social Security contribution	184,739	276	185,015	182,694	2,321
Other retirement contributions	330,042	-	330,042	330,042	-
Health benefits	955,027	(289,935)	665,092	664,297	795
Tuition reimbursement	10,000	(10,000)	-	-	-
Unused sick payment to terminated/retired staff	61,399	(8,324)	53,075	53,075	-
Total support services - general administration	1,575,766	(85,111)	1,490,655	1,487,539	3,116
Support services - school administration:					
Unused vacation payment to terminated/retired staff	86,399	74,609	161,008	161,008	-
Social Security contribution	79,767	9,283	89,050	41,850	47,200
TPAF contribution - ERIP	37,265	51,586	88,851	37,265	51,586
Other retirement contributions	896,184	-	896,184	896,184	-
Health benefits	450,141	(371,960)	78,181	78,177	4
Tuition reimbursement	5,000	31,838	36,838	31,258	5,580
Unused sick payment to terminated/retired staff	47,159	110,176	157,335	157,335	-
Total support services - school administration	1,601,915	(94,468)	1,507,447	1,403,077	104,370
Required maintenance for school facilities:					
Unused vacation payment to terminated/retired staff	11,520	91,242	102,762	102,762	-
Social Security contribution	375,460	-	375,460	360,888	14,572
Other retirement contributions	586,327	-	586,327	586,327	-
Health benefits	1,471,228	(407,198)	1,064,030	1,064,027	3
Unused sick payment to terminated/retired staff	5,760	1,790	7,550	7,550	-
Total required maintenance for school facilities	2,450,295	(314,166)	2,136,129	2,121,554	14,575
Other operating and maintenance of plant services:					
Unused vacation payment to terminated/retired staff	57,603	216,915	274,518	274,516	2
Social Security contribution	1,400,813	38,631	1,439,444	1,425,306	14,138
Other retirement contributions	2,307,778	-	2,307,778	1,985,901	321,877
Health benefits	6,789,129	(1,728,046)	5,061,083	5,040,005	21,078
Other Employee Benefits	105,000	-	105,000	-	105,000
Unused sick payment to terminated/retired staff	51,839	(16,169)	35,670	35,670	-
Total other operating and maintenance of plant services	10,712,162	(1,488,669)	9,223,493	8,761,398	462,095

**JERSEY CITY PUBLIC SCHOOLS
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT C-1

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Care and upkeep of grounds:					
Unused vacation payment to terminated/retired staff	\$ -	\$ 16,754	\$ 16,754	\$ 16,754	\$ -
Social Security contribution	38,763	13,758	52,521	36,304	16,217
Other retirement contributions	69,352	-	69,352	69,352	-
Health benefits	240,927	(123,182)	117,745	116,685	1,060
Unused sick payment to terminated/retired staff	2,880	(2,880)	-	-	-
Total care and upkeep of grounds	<u>351,922</u>	<u>(95,550)</u>	<u>256,372</u>	<u>239,095</u>	<u>17,277</u>
Security:					
Unused vacation payment to terminated/retired staff	28,800	10,152	38,952	38,952	-
Social Security contribution	240,252	(542)	239,710	217,321	22,389
Other retirement contributions	1,021,267	-	1,021,267	1,021,267	-
Health benefits	427,914	(131,478)	296,436	296,433	3
Other Employee Benefits	198,385	-	198,385	7,019	191,366
Unused sick payment to terminated/retired staff	17,280	(13,567)	3,713	3,713	-
Total security	<u>1,933,898</u>	<u>(135,435)</u>	<u>1,798,463</u>	<u>1,584,705</u>	<u>213,758</u>
Student transportation services:					
Unused vacation payment to terminated/retired staff	8,640	46,978	55,618	55,618	-
Social Security contribution	267,155	-	267,155	241,176	25,979
Other retirement contributions	273,373	-	273,373	273,373	-
Health benefits	753,664	(96,028)	657,636	657,636	-
Unused sick payment to terminated/retired staff	2,880	4,752	7,632	7,632	-
Total student transportation services	<u>1,314,712</u>	<u>(53,298)</u>	<u>1,261,414</u>	<u>1,235,435</u>	<u>25,979</u>
Unallocated employee benefits:					
Group insurance	150,000	-	150,000	-	150,000
Social Security contribution	3,749,888	990,771	4,740,659	3,102,646	1,638,013
TPAF contribution - ERIP	4,536,040	580,992	5,117,032	2,241,767	2,875,265
Other retirement contributions	2,281,756	-	2,281,756	2,281,756	-
Workers' compensation	4,674,580	-	4,674,580	3,605,639	1,068,941
Unemployment compensation	2,000,000	-	2,000,000	2,000,000	-
Health benefits	83,581,550	(3,676,939)	79,904,611	60,891,735	19,012,876
Total unallocated employee benefits	<u>100,973,814</u>	<u>(2,105,176)</u>	<u>98,868,638</u>	<u>74,123,543</u>	<u>24,745,095</u>
On-Behalf TPAF contributions (Non budgeted)					
Pension	-	-	-	88,132,543	(88,132,543)
Post retirement medical	-	-	-	20,591,324	(20,591,324)
Long term disability insurance	-	-	-	15,732	(15,732)
Reimbursed TPAF Social Security contributions (non budgeted)	-	-	-	17,960,864	(17,960,864)
Total on-behalf contributions	-	-	-	126,700,463	(126,700,463)
Total undistributed expenditures	<u>354,140,841</u>	<u>(5,000,316)</u>	<u>349,140,525</u>	<u>410,443,623</u>	<u>(61,303,098)</u>
Total current	<u>612,829,057</u>	<u>(59,997)</u>	<u>612,769,060</u>	<u>626,768,523</u>	<u>(13,999,463)</u>
Capital outlay:					
Equipment:					
Grades 1 - 5	380,938	154,781	535,719	140,392	395,327
Grades 6 - 8	15,314	76,402	91,716	4,450	87,266
Grades 9 - 12	112,182	46,139	158,321	68,337	89,984
Bilingual education	4,200	-	4,200	-	4,200
Undistributed expenditures:					
General administration	21,000	(15,000)	6,000	3,417	2,583
Operation and maintenance of plant services	346,506	(24,983)	321,523	318,255	3,268
Student transportation - school bus regular	621,457	1,955,218	2,576,675	2,576,675	-
Total equipment	<u>1,522,902</u>	<u>2,208,996</u>	<u>3,731,898</u>	<u>3,141,509</u>	<u>590,389</u>
Facilities acquisition and construction services:					
Architect/engineering services	1,532,386	(559,084)	973,302	48,903	924,399
Construction services	8,417,102	(1,589,915)	6,827,187	953,882	5,873,305
Total facilities acquisition and construction services	<u>9,949,488</u>	<u>(2,148,999)</u>	<u>7,800,489</u>	<u>1,002,785</u>	<u>6,797,704</u>
Total capital outlay	<u>11,472,390</u>	<u>59,997</u>	<u>11,532,387</u>	<u>4,144,294</u>	<u>7,388,093</u>

**JERSEY CITY PUBLIC SCHOOLS
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT C-1

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Special schools:					
Summer school - instruction:					
Salaries of teachers	\$ 474,900	\$ -	\$ 474,900	\$ 255,773	\$ 219,127
General supplies	5,382	-	5,382	-	5,382
Total summer school - instruction	<u>480,282</u>	<u>-</u>	<u>480,282</u>	<u>255,773</u>	<u>224,509</u>
Summer school - support services:					
Salaries	63,600	-	63,600	39,388	24,212
Personal services - employee benefits	41,195	-	41,195	25,858	15,337
Total summer school - support services	<u>104,795</u>	<u>-</u>	<u>104,795</u>	<u>65,246</u>	<u>39,549</u>
Evening school for the foreign born - local - instruction:					
Salaries of teachers	210,000	-	210,000	124,081	85,919
General supplies	4,264	-	4,264	850	3,414
Total evening school for the foreign born - local - instruction:	<u>214,264</u>	<u>-</u>	<u>214,264</u>	<u>124,931</u>	<u>89,333</u>
Evening school for the foreign born - local - support services:					
Salaries of secretarial and clerical assistants	12,000	2,800	14,800	14,667	133
Personal services - employee benefits	16,983	(2,800)	14,183	2,378	11,805
Total evening school for the foreign born - local - support services	<u>28,983</u>	<u>-</u>	<u>28,983</u>	<u>17,045</u>	<u>11,938</u>
Total special schools	<u>828,324</u>	<u>-</u>	<u>828,324</u>	<u>462,995</u>	<u>365,329</u>
Charter schools	<u>106,342,036</u>	<u>-</u>	<u>106,342,036</u>	<u>97,003,692</u>	<u>9,338,344</u>
Total expenditures	<u>731,471,807</u>	<u>-</u>	<u>731,471,807</u>	<u>728,379,504</u>	<u>3,092,303</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(109,629,103)</u>	<u>-</u>	<u>(109,629,103)</u>	<u>127,410,164</u>	<u>237,039,267</u>
OTHER FINANCING SOURCES (USES)					
Transfers in - contribution to school based budget-general fund	\$ 332,296,814	\$ -	\$ 332,296,814	\$ 276,757,090	\$ (55,539,724)
Transfers in - contribution to school based budget-special revenue fund	10,929,982	-	10,929,982	8,999,694	(1,930,288)
Transfers out - local contribution to special revenue fund preschool education aid - inclusion	(1,043,699)	-	(1,043,699)	(1,043,699)	-
Transfers out - contribution to school based budget	(332,296,814)	-	(332,296,814)	(276,757,090)	55,539,724
Transfers in - refund of prior year contribution to food services	-	-	-	2,591,977	(2,591,977)
Total other financing sources (uses)	<u>9,886,283</u>	<u>-</u>	<u>9,886,283</u>	<u>10,547,972</u>	<u>(4,522,265)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>(99,742,820)</u>	<u>-</u>	<u>(99,742,820)</u>	<u>137,958,136</u>	<u>232,517,002</u>
Fund balances, July 1	<u>99,742,820</u>	<u>-</u>	<u>99,742,820</u>	<u>143,030,752</u>	<u>43,287,932</u>
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 280,988,888</u>	<u>\$ 275,804,934</u>
Recapitulation:					
Restricted fund balance:					
Excess Surplus - designated for subsequent year's expenditures				\$ 18,250,988	
Excess surplus				63,704,750	
Capital reserve				608	
Assigned fund balance:					
Year-end encumbrances				22,980,635	
Designated for subsequent year's expenditures				59,496,255	
Unassigned fund balance				<u>116,555,652</u>	
				<u>280,988,888</u>	
Reconciliation to Government Funds (GAAP)					
Last state aid payment not recognized on GAAP basis				<u>(25,139,549)</u>	
Fund Balance per governmental funds (GAAP)				<u>\$ 255,849,339</u>	

**JERSEY CITY PUBLIC SCHOOLS
COMBINING BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT C-1a

	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	\$ 278,019,494	\$ -	\$ 278,019,494	\$ -	\$ -	\$ -
Local payroll taxes	86,010,956	-	86,010,956	-	-	-
Tuition	-	-	-	-	-	-
Interest earned	110,000	-	110,000	-	-	-
Miscellaneous	1,818,437	-	1,818,437	-	-	-
Total - local sources	<u>365,958,887</u>	<u>-</u>	<u>365,958,887</u>	<u>-</u>	<u>-</u>	<u>-</u>
Federal sources:						
Special Education Medicare Reimbursement Initiative	858,161	-	858,161	-	-	-
Total - federal sources	<u>858,161</u>	<u>-</u>	<u>858,161</u>	<u>-</u>	<u>-</u>	<u>-</u>
State sources:						
Equalization aid	217,709,896	-	217,709,896	-	-	-
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	-	-	-
Maintenance of equity aid	-	-	-	-	-	-
Extraordinary aid	1,785,679	-	1,785,679	-	-	-
Nonpublic transportation aid	-	-	-	-	-	-
On-Behalf TPAF contribution (Non budgeted)	-	-	-	-	-	-
Pension	-	-	-	-	-	-
Post-retirement medical	-	-	-	-	-	-
Long-term disability insurance	-	-	-	-	-	-
Reimbursed TPAF Social Security contributions (Non budgeted)	-	-	-	-	-	-
Total - state sources	<u>255,025,656</u>	<u>-</u>	<u>255,025,656</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	<u>621,842,704</u>	<u>-</u>	<u>621,842,704</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES						
Current:						
Regular programs - instruction:						
Salaries of teachers:						
Preschool/kindergarten	246,210	8,463,900	8,710,110	101,086	730,080	831,166
Grades 1-5	4,229,074	61,620,945	65,850,019	1,582,544	279,502	1,862,046
Grades 6-8	1,818,733	26,729,500	28,548,233	(480,227)	(182,274)	(662,501)
Grades 9-12	3,649,131	36,220,498	39,869,629	(484,921)	(101,933)	(586,854)
Total regular programs - instruction	<u>9,943,148</u>	<u>133,034,843</u>	<u>142,977,991</u>	<u>718,482</u>	<u>725,375</u>	<u>1,443,857</u>
Regular programs - home instruction:						
Salaries of teachers	680,338	-	680,338	-	-	-
Other purchased services (400-500 series)	386,985	-	386,985	-	-	-
Total regular programs - home instruction	<u>1,067,323</u>	<u>-</u>	<u>1,067,323</u>	<u>-</u>	<u>-</u>	<u>-</u>
Regular programs - undistributed instruction:						
Other salaries for instruction	4,888,334	7,059,049	11,947,383	(2,071,953)	373,656	(1,698,297)
Purchased professional - educational services	2,928,907	85,600	3,014,507	42,351	(17,919)	24,432
Purchased professional - technical services	175,301	-	175,301	-	-	-
Other purchased services (400-500 series)	2,594,600	1,781,260	4,375,860	121,937	85,231	207,168
Travel	1,000	15,050	16,050	-	(3,205)	(3,205)
General supplies	2,905,213	3,787,517	6,692,730	(22,661)	954,612	931,951
Computers - instructional	471,600	2,828,538	3,300,138	10,970	(1,102,860)	(1,091,890)
Textbooks	4,584,382	244,642	4,829,024	1,700,003	(24,960)	1,675,043
Other objects	134,230	478,190	612,420	2,192	(68,558)	(66,366)
Miscellaneous expenditures	500	42,271	42,771	364	757	1,121
Total regular programs - undistributed instruction	<u>18,684,067</u>	<u>16,322,117</u>	<u>35,006,184</u>	<u>(216,797)</u>	<u>196,754</u>	<u>(20,043)</u>
Total regular programs	<u>29,694,538</u>	<u>149,356,960</u>	<u>179,051,498</u>	<u>501,685</u>	<u>922,129</u>	<u>1,423,814</u>
Special education:						
Cognitive - mild:						
Salaries of teachers	3,800	489,780	493,580	2,508	175,345	177,853
Other salaries for instruction	250	230,100	230,350	250	38,146	38,396
General supplies	-	20,848	20,848	-	-	-
Total cognitive - mild	<u>4,050</u>	<u>740,728</u>	<u>744,778</u>	<u>2,758</u>	<u>213,491</u>	<u>216,249</u>
Cognitive - moderate:						
Salaries of teachers	-	1,248,235	1,248,235	16,614	(467,161)	(450,547)
Other salaries for instruction	250	356,038	356,288	(250)	3,890	3,640
General supplies	-	7,765	7,765	-	-	-
Other objects	-	1,200	1,200	-	-	-
Total cognitive - moderate	<u>250</u>	<u>1,613,238</u>	<u>1,613,488</u>	<u>16,364</u>	<u>(463,271)</u>	<u>(446,907)</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
\$ 278,019,494	\$ -	\$ 278,019,494	\$ 278,019,494	\$ -	\$ 278,019,494
86,010,956	-	86,010,956	86,010,956	-	86,010,956
-	-	-	113,721	-	113,721
110,000	-	110,000	565,181	-	565,181
1,818,437	-	1,818,437	15,431,211	-	15,431,211
<u>365,958,887</u>	<u>-</u>	<u>365,958,887</u>	<u>380,140,563</u>	<u>-</u>	<u>380,140,563</u>
858,161	-	858,161	1,116,256	-	1,116,256
<u>858,161</u>	<u>-</u>	<u>858,161</u>	<u>1,116,256</u>	<u>-</u>	<u>1,116,256</u>
217,709,896	-	217,709,896	217,709,896	-	217,709,896
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
-	-	-	89,872,074	-	89,872,074
1,785,679	-	1,785,679	4,562,285	-	4,562,285
-	-	-	158,050	-	158,050
-	-	-	88,132,543	-	88,132,543
-	-	-	20,591,324	-	20,591,324
-	-	-	15,732	-	15,732
-	-	-	17,960,864	-	17,960,864
<u>255,025,656</u>	<u>-</u>	<u>255,025,656</u>	<u>474,532,849</u>	<u>-</u>	<u>474,532,849</u>
621,842,704	-	621,842,704	855,789,668	-	855,789,668
347,296	9,193,980	9,541,276	130,672	7,702,687	7,833,359
5,811,618	61,900,447	67,712,065	5,169,234	54,655,981	59,825,215
1,338,506	26,547,226	27,885,732	725,466	22,900,135	23,625,601
3,164,210	36,118,565	39,282,775	2,496,540	32,435,535	34,932,075
<u>10,661,630</u>	<u>133,760,218</u>	<u>144,421,848</u>	<u>8,521,912</u>	<u>117,694,338</u>	<u>126,216,250</u>
680,338	-	680,338	321,461	-	321,461
386,985	-	386,985	61,127	-	61,127
<u>1,067,323</u>	<u>-</u>	<u>1,067,323</u>	<u>382,588</u>	<u>-</u>	<u>382,588</u>
2,816,381	7,432,705	10,249,086	2,063,992	3,866,331	5,930,323
2,971,258	67,681	3,038,939	25,110	26,400	51,510
175,301	-	175,301	175,301	-	175,301
2,716,537	1,866,491	4,583,028	1,673,247	1,233,420	2,906,667
1,000	11,845	12,845	-	1,240	1,240
2,882,552	4,742,129	7,624,681	608,388	3,172,877	3,781,265
482,570	1,725,678	2,208,248	38,916	949,371	988,287
6,284,385	219,682	6,504,067	4,246,345	45,785	4,292,130
136,422	409,632	546,054	21,653	122,300	143,953
864	43,028	43,892	364	4,175	4,539
<u>18,467,270</u>	<u>16,518,871</u>	<u>34,986,141</u>	<u>8,853,316</u>	<u>9,421,899</u>	<u>18,275,215</u>
30,196,223	150,279,089	180,475,312	17,757,816	127,116,237	144,874,053
6,308	665,125	671,433	6,008	541,970	547,978
500	268,246	268,746	500	183,997	184,497
-	20,848	20,848	-	15,314	15,314
<u>6,808</u>	<u>954,219</u>	<u>961,027</u>	<u>6,508</u>	<u>741,281</u>	<u>747,789</u>
16,614	781,074	797,688	13,734	603,029	616,763
-	359,928	359,928	-	277,909	277,909
-	7,765	7,765	-	3,684	3,684
-	1,200	1,200	-	-	-
<u>16,614</u>	<u>1,149,967</u>	<u>1,166,581</u>	<u>13,734</u>	<u>884,622</u>	<u>898,356</u>

**JERSEY CITY PUBLIC SCHOOLS
COMBINING BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT C-1a

	ORIGINAL BUDGET			BUDGET TRANSFERS		
	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund
Learning/language disabilities:						
Salaries of teachers	\$ 25,300	\$ 6,415,410	\$ 6,440,710	\$ 45,546	\$ (621,006)	\$ (575,460)
Other salaries for instruction	1,250	3,038,106	3,039,356	1,500	(182,469)	(180,969)
Other purchased services (400-500 series)	-	2,795	2,795	-	(554)	(554)
General supplies	-	30,926	30,926	-	(13)	(13)
Computers	-	15,000	15,000	-	-	-
Textbooks	-	2,000	2,000	-	-	-
Total learning/language disabilities	26,550	9,504,237	9,530,787	47,046	(804,042)	(756,996)
Auditory impairments:						
Salaries of teachers	250	184,810	185,060	900	1,000	1,900
Total Auditory Impairments	250	184,810	185,060	900	1,000	1,900
Behavioral disabilities:						
Salaries of teachers	441,190	1,648,450	2,089,640	12,362	(182,078)	(169,716)
Other salaries for instruction	500	728,256	728,756	(250)	194,197	193,947
General supplies	-	5,500	5,500	-	-	-
Total behavioral disabilities	441,690	2,382,206	2,823,896	12,112	12,119	24,231
Multiple disabilities:						
Salaries of teachers	250	124,570	124,820	1,122	323,078	324,200
Other salaries for instruction	-	46,348	46,348	-	(46,348)	(46,348)
General supplies	-	2,000	2,000	-	-	-
Total multiple disabilities	250	172,918	173,168	1,122	276,730	277,852
Resource room/resource center:						
Salaries of teachers	1,264,318	29,105,795	30,370,113	365,749	1,861,127	2,226,876
Other salaries for instruction	1,975	1,658,450	1,660,425	11,860	526,533	538,393
Other purchased services (400-500 series)	650,000	-	650,000	-	-	-
General supplies	-	32,367	32,367	-	(399)	(399)
Total resource room/resource center	1,916,293	30,796,612	32,712,905	377,609	2,387,261	2,764,870
Autism:						
Salaries of teachers	215,274	6,981,255	7,196,529	33,864	(21,654)	12,210
Other salaries for instruction	177,078	3,898,063	4,075,141	(36,350)	71,329	34,979
General supplies	-	29,088	29,088	-	(3,349)	(3,349)
Computers	-	10,000	10,000	-	-	-
Total autism	392,352	10,918,406	11,310,758	(2,486)	46,326	43,840
Preschool disabilities - full - time:						
Salaries of teachers	1,609,330	-	1,609,330	14,256	-	14,256
Other salaries for instruction	1,018,888	-	1,018,888	(12,655)	-	(12,655)
Total preschool disabilities - full - time	2,628,218	-	2,628,218	1,601	-	1,601
Total special education - instruction	5,409,903	56,313,155	61,723,058	457,026	1,669,614	2,126,640
Bilingual education:						
Salaries of teachers	17,500	12,644,770	12,662,270	126,316	(374,786)	(248,470)
Other salaries for instruction	86,456	1,041,352	1,127,808	153,505	(11,669)	141,836
Other purchased services (400-500 series)	12,001	-	12,001	1,608	-	1,608
General supplies	-	55,401	55,401	-	-	-
Textbooks	-	5,750	5,750	-	-	-
Other objects	19,000	-	19,000	4,888	-	4,888
Total bilingual education	134,957	13,747,273	13,882,230	286,317	(386,455)	(100,138)
Other instructional:						
School-sponsored cocurricular activities:						
Salaries	114,279	333,780	448,059	(13,396)	11,090	(2,306)
Other purchase services (300-500 series)	31,145	5,000	36,145	-	-	-
Supplies and materials	4,500	1,500	6,000	-	-	-
Other Objects	-	5,000	5,000	-	-	-
School-sponsored athletics:						
Salaries	1,844,059	-	1,844,059	163,256	-	163,256
Purchased services (300-500 series)	1,296,003	-	1,296,003	1,125,148	-	1,125,148
General supplies	361,294	-	361,294	202,235	-	202,235
Other objects	34,870	-	34,870	1,670	-	1,670
Total other instructional	3,686,150	345,280	4,031,430	1,478,913	11,090	1,490,003
Total - instruction	38,925,548	219,762,668	258,688,216	2,723,941	2,216,378	4,940,319
Undistributed expenditures - instruction:						
Tuition to other LEA's within the state - regular	368,176	-	368,176	-	-	-
Tuition to other LEA's within the state - special	861,401	-	861,401	478,599	-	478,599
Tuition to CSSD & regional day schools	1,913,184	-	1,913,184	(104,355)	-	(104,355)
Tuition to private schools for the handicapped-within state	15,641,598	-	15,641,598	1,930,374	-	1,930,374
Tuition - state facilities	617,292	-	617,292	-	-	-
Tuition - other	336,000	-	336,000	(281,880)	-	(281,880)
Total undistributed expenditures - instruction	19,737,651	-	19,737,651	2,022,738	-	2,022,738

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
\$ 70,846	\$ 5,794,404	\$ 5,865,250	\$ 70,846	\$ 4,561,703	\$ 4,632,549
2,750	2,855,637	2,858,387	2,000	2,448,195	2,450,195
-	2,241	2,241	-	1,391	1,391
-	30,913	30,913	-	23,450	23,450
-	15,000	15,000	-	-	-
-	2,000	2,000	-	-	-
<u>73,596</u>	<u>8,700,195</u>	<u>8,773,791</u>	<u>72,846</u>	<u>7,034,739</u>	<u>7,107,585</u>
1,150	185,810	186,960	1,124	185,810	186,934
<u>1,150</u>	<u>185,810</u>	<u>186,960</u>	<u>1,124</u>	<u>185,810</u>	<u>186,934</u>
453,552	1,466,372	1,919,924	342,095	1,171,338	1,513,433
250	922,453	922,703	-	468,114	468,114
-	5,500	5,500	-	5,450	5,450
<u>453,802</u>	<u>2,394,325</u>	<u>2,848,127</u>	<u>342,095</u>	<u>1,644,902</u>	<u>1,986,997</u>
1,372	447,648	449,020	1,372	110,448	111,820
-	-	-	-	-	-
-	2,000	2,000	-	2,000	2,000
<u>1,372</u>	<u>449,648</u>	<u>451,020</u>	<u>1,372</u>	<u>112,448</u>	<u>113,820</u>
1,630,067	30,966,922	32,596,989	1,201,347	28,766,404	29,967,751
13,835	2,184,983	2,198,818	5,120	1,139,035	1,144,155
650,000	-	650,000	616,445	-	616,445
-	31,968	31,968	-	21,560	21,560
<u>2,293,902</u>	<u>33,183,873</u>	<u>35,477,775</u>	<u>1,822,912</u>	<u>29,926,999</u>	<u>31,749,911</u>
249,138	6,959,601	7,208,739	179,896	6,214,920	6,394,816
140,728	3,969,392	4,110,120	99,112	3,293,835	3,392,947
-	25,739	25,739	-	17,834	17,834
-	10,000	10,000	-	-	-
<u>389,866</u>	<u>10,964,732</u>	<u>11,354,598</u>	<u>279,008</u>	<u>9,526,589</u>	<u>9,805,597</u>
1,623,586	-	1,623,586	1,453,427	-	1,453,427
1,006,233	-	1,006,233	769,424	-	769,424
<u>2,629,819</u>	<u>-</u>	<u>2,629,819</u>	<u>2,222,851</u>	<u>-</u>	<u>2,222,851</u>
5,866,929	57,982,769	63,849,698	4,762,450	50,057,390	54,819,840
143,816	12,269,984	12,413,800	143,816	11,117,829	11,261,645
239,961	1,029,683	1,269,644	238,276	783,594	1,021,870
13,609	-	13,609	-	-	-
-	55,401	55,401	-	35,540	35,540
-	5,750	5,750	-	5,184	5,184
23,888	-	23,888	809	-	809
<u>421,274</u>	<u>13,360,818</u>	<u>13,782,092</u>	<u>382,901</u>	<u>11,942,147</u>	<u>12,325,048</u>
100,883	344,870	445,753	29,644	210,716	240,360
31,145	5,000	36,145	10,125	-	10,125
4,500	1,500	6,000	-	-	-
-	5,000	5,000	-	-	-
2,007,315	-	2,007,315	1,981,022	-	1,981,022
2,421,151	-	2,421,151	1,594,156	-	1,594,156
563,529	-	563,529	443,906	-	443,906
36,540	-	36,540	36,390	-	36,390
<u>5,165,063</u>	<u>356,370</u>	<u>5,521,433</u>	<u>4,095,243</u>	<u>210,716</u>	<u>4,305,959</u>
41,649,489	221,979,046	263,628,535	26,998,410	189,326,490	216,324,900
368,176	-	368,176	51,970	-	51,970
1,340,000	-	1,340,000	1,122,104	-	1,122,104
1,808,829	-	1,808,829	1,564,916	-	1,564,916
17,571,972	-	17,571,972	16,327,391	-	16,327,391
617,292	-	617,292	617,292	-	617,292
54,120	-	54,120	29,924	-	29,924
<u>21,760,389</u>	<u>-</u>	<u>21,760,389</u>	<u>19,713,597</u>	<u>-</u>	<u>19,713,597</u>

**JERSEY CITY PUBLIC SCHOOLS
COMBINING BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT C-1a

	ORIGINAL BUDGET			BUDGET TRANSFERS		
	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund
Attendance and social work services:						
Salaries	\$ -	\$ 230,363	\$ 230,363	\$ 226,163	\$ (53,965)	\$ 172,198
Family/parent liaison salary	157,272	1,308,039	1,465,311	18,972	24,096	43,068
Other purchased services (400-500 series)	-	-	-	2,945	-	2,945
Miscellaneous purchased services	2,100	-	2,100	(2,100)	-	(2,100)
Supplies and materials	2,216	6,329	8,545	(845)	(570)	(1,415)
Total attendance and social work services	161,588	1,544,731	1,706,319	245,135	(30,439)	214,696
Health services:						
Salaries	342,793	4,003,285	4,346,078	566,800	(127,093)	439,707
Other salaries for instruction	-	36,085	36,085	277,205	-	277,205
Purchased professional and technical services	2,768,926	-	2,768,926	(1,398,186)	-	(1,398,186)
Purchased professional -educational services	640,770	-	640,770	-	-	-
Other purchased services (400-500 series)	445,661	-	445,661	(21,718)	-	(21,718)
Supplies and materials	545,900	104,925	650,825	(45,280)	(8,494)	(53,774)
Total health services	4,744,050	4,144,295	8,888,345	(621,179)	(135,587)	(756,766)
Other support services - students-related services:						
Salaries	2,423,192	-	2,423,192	(89,593)	-	(89,593)
Purchased professional - educational services	3,898,737	-	3,898,737	(472,752)	-	(472,752)
Total other support services - students-related services	6,321,929	-	6,321,929	(562,345)	-	(562,345)
Other support services - students-extra services:						
Other salaries for instruction	2,236,018	-	2,236,018	104,256	-	104,256
Total other support services - students-extra services	2,236,018	-	2,236,018	104,256	-	104,256
Other support services - students-regular:						
Salaries of other professional staff	181,570	6,871,155	7,052,725	63,213	304,892	368,105
Other salaries	173,195	556,200	729,395	7,087	93,859	100,946
Other purchased services (400-500 series)	2,500	-	2,500	-	-	-
Supplies and materials	2,533	85,794	88,327	-	(4,025)	(4,025)
Computers	-	3,416	3,416	-	-	-
Other objects	250	500	750	-	(500)	(500)
Total other support services - students-regular	360,048	7,517,065	7,877,113	70,300	394,226	464,526
Other support services - students - special services:						
Salaries of other professional staff	13,783,945	-	13,783,945	155,679	-	155,679
Purchased professional - educational services	526,905	-	526,905	-	-	-
Other purchased services (400-500 series)	-	-	-	6,000	-	6,000
Supplies and materials	598,863	-	598,863	(6,000)	-	(6,000)
Total other support services - students-special services	14,909,713	-	14,909,713	155,679	-	155,679
Improvement of instructional services:						
Salaries of supervisors of instructions	5,426,002	-	5,426,002	(953,306)	-	(953,306)
Salaries of other professional staff	480,617	-	480,617	(7,563)	-	(7,563)
Salaries of secretarial and clerical assistants	1,782,975	-	1,782,975	248,972	-	248,972
Other purchased services (400-500 series)	34,537	-	34,537	10,760	-	10,760
Travel	22,898	-	22,898	3,627	-	3,627
Supplies and materials	83,568	-	83,568	(21,324)	-	(21,324)
Other objects	-	-	-	150	-	150
Miscellaneous expenditures	-	-	-	54	-	54
Total improvement of instructional services	7,830,597	-	7,830,597	(718,630)	-	(718,630)
Educational media services/school library:						
Salaries	56,190	3,140,860	3,197,050	(32,137)	(122,241)	(154,378)
Other salaries for instruction	-	86,126	86,126	-	54,029	54,029
Salaries of technology coordinators	99,715	-	99,715	1,962	-	1,962
Purchased professional - technical services	84,110	-	84,110	-	-	-
Purchased Technical services	634,177	-	634,177	-	-	-
Other purchased services (400-500 series)	425,098	46,973	472,071	-	(446)	(446)
Supplies and materials	-	172,955	172,955	-	(23,627)	(23,627)
Computers	-	54,559	54,559	-	(37,000)	(37,000)
Total educational media services/school library	1,299,290	3,501,473	4,800,763	(30,175)	(129,285)	(159,460)
Instruction staff training services:						
Other purchased professional services - educational	27,380	39,000	66,380	(150)	(360)	(510)
Other purchased services (400-500 series)	124,000	11,800	135,800	9,513	(11,800)	(2,287)
Travel	-	-	-	1,469	-	1,469
Supplies and materials	18,647	4,490	23,137	(10,013)	(798)	(10,811)
Computers	19,864	-	19,864	(5,429)	-	(5,429)
Total instruction staff training services	189,891	55,290	245,181	(4,610)	(12,958)	(17,568)

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
\$ 226,163	\$ 176,398	\$ 402,561	\$ 224,038	\$ 115,131	\$ 339,169
176,244	1,332,135	1,508,379	171,347	1,249,455	1,420,802
2,945	-	2,945	2,200	-	2,200
-	-	-	-	-	-
1,371	5,759	7,130	-	3,511	3,511
<u>406,723</u>	<u>1,514,292</u>	<u>1,921,015</u>	<u>397,585</u>	<u>1,368,097</u>	<u>1,765,682</u>
909,593	3,876,192	4,785,785	899,299	3,258,876	4,158,175
277,205	36,085	313,290	276,752	-	276,752
1,370,740	-	1,370,740	671,336	-	671,336
640,770	-	640,770	154,386	-	154,386
423,943	-	423,943	-	-	-
500,620	96,431	597,051	620	59,940	60,560
<u>4,122,871</u>	<u>4,008,708</u>	<u>8,131,579</u>	<u>2,002,393</u>	<u>3,318,816</u>	<u>5,321,209</u>
2,333,599	-	2,333,599	2,207,032	-	2,207,032
3,425,985	-	3,425,985	2,849,376	-	2,849,376
<u>5,759,584</u>	<u>-</u>	<u>5,759,584</u>	<u>5,056,408</u>	<u>-</u>	<u>5,056,408</u>
2,340,274	-	2,340,274	2,267,943	-	2,267,943
<u>2,340,274</u>	<u>-</u>	<u>2,340,274</u>	<u>2,267,943</u>	<u>-</u>	<u>2,267,943</u>
244,783	7,176,047	7,420,830	217,215	6,521,854	6,739,069
180,282	650,059	830,341	179,780	566,095	745,875
2,500	-	2,500	2,202	-	2,202
2,533	81,769	84,302	557	73,480	74,037
-	3,416	3,416	-	-	-
250	-	250	-	-	-
<u>430,348</u>	<u>7,911,291</u>	<u>8,341,639</u>	<u>399,754</u>	<u>7,161,429</u>	<u>7,561,183</u>
13,939,624	-	13,939,624	13,906,393	-	13,906,393
526,905	-	526,905	349,632	-	349,632
6,000	-	6,000	3,573	-	3,573
592,863	-	592,863	38,101	-	38,101
<u>15,065,392</u>	<u>-</u>	<u>15,065,392</u>	<u>14,297,699</u>	<u>-</u>	<u>14,297,699</u>
4,472,696	-	4,472,696	4,102,091	-	4,102,091
473,054	-	473,054	340,891	-	340,891
2,031,947	-	2,031,947	2,024,518	-	2,024,518
45,297	-	45,297	37,115	-	37,115
26,525	-	26,525	4,722	-	4,722
62,244	-	62,244	35,164	-	35,164
150	-	150	80	-	80
54	-	54	-	-	-
<u>7,111,967</u>	<u>-</u>	<u>7,111,967</u>	<u>6,544,581</u>	<u>-</u>	<u>6,544,581</u>
24,053	3,018,619	3,042,672	17,864	2,617,895	2,635,759
-	140,155	140,155	-	140,155	140,155
101,677	-	101,677	101,677	-	101,677
84,110	-	84,110	84,110	-	84,110
634,177	-	634,177	634,177	-	634,177
425,098	46,527	471,625	386,067	32,126	418,193
-	149,328	149,328	-	111,740	111,740
-	17,559	17,559	-	-	-
<u>1,269,115</u>	<u>3,372,188</u>	<u>4,641,303</u>	<u>1,223,895</u>	<u>2,901,916</u>	<u>4,125,811</u>
27,230	38,640	65,870	-	20,150	20,150
133,513	-	133,513	133,513	-	133,513
1,469	-	1,469	181	-	181
8,634	3,692	12,326	8,363	486	8,849
14,435	-	14,435	-	-	-
<u>185,281</u>	<u>42,332</u>	<u>227,613</u>	<u>142,057</u>	<u>20,636</u>	<u>162,693</u>

**JERSEY CITY PUBLIC SCHOOLS
COMBINING BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT C-1a

	ORIGINAL BUDGET			BUDGET TRANSFERS		
	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund
Support services - general administration:						
Salaries	\$ 3,206,769	\$ -	\$ 3,206,769	\$ (188,486)	\$ -	\$ (188,486)
Salaries of secretarial and clerical assistants	844,442	-	844,442	(42,667)	-	(42,667)
Legal salaries	429,979	-	429,979	(124,514)	-	(124,514)
Legal services	1,686,027	-	1,686,027	(9,463)	-	(9,463)
Audit Fees	490,780	-	490,780	(63,500)	-	(63,500)
Other purchased professional services	212,728	-	212,728	377,871	-	377,871
Purchased Technical services	1,300	-	1,300	(1,300)	-	(1,300)
Other purchased services (400-500 series)	57,521	-	57,521	634,266	-	634,266
Communications/telephone	961,064	-	961,064	-	-	-
Board of education other purchased services	13,380	-	13,380	-	-	-
Travel	9,817	-	9,817	(209)	-	(209)
Miscellaneous purchased services	3,413,104	-	3,413,104	(415,975)	-	(415,975)
Supplies and materials	191,495	-	191,495	(18,579)	-	(18,579)
General Supplies	-	-	-	2,940	-	2,940
Computers	43,481	-	43,481	4,298	-	4,298
Judgments against the school district	3,200,000	-	3,200,000	(284,559)	-	(284,559)
Miscellaneous expenditures	240,036	-	240,036	12,605	-	12,605
Board of education membership dues and fees	29,293	-	29,293	-	-	-
Total support services - general administration	15,031,216	-	15,031,216	(117,272)	-	(117,272)
Support services - school administration:						
Salaries of principals/assistant principals	2,087,867	11,671,545	13,759,412	(1,696,617)	304,871	(1,391,746)
Salaries of secretarial and clerical assistants	220,001	6,332,131	6,552,132	33,542	144,316	177,858
Other salaries	-	84,119	84,119	-	(145)	(145)
Other professional and technical services	-	1,000	1,000	-	-	-
Other purchased services (400-500 series)	2,412	697,815	700,227	(2,078)	10,058	7,980
Travel	-	7,000	7,000	-	(1,825)	(1,825)
Supplies and materials	2,000	664,013	666,013	(2,000)	(145,816)	(147,816)
Computers	-	79,261	79,261	-	(23,468)	(23,468)
Other objects	-	18,425	18,425	-	(3,202)	(3,202)
Total support services - school administration	2,312,280	19,555,309	21,867,589	(1,667,153)	284,789	(1,382,364)
Central services:						
Salaries	5,284,403	-	5,284,403	(605,007)	-	(605,007)
Purchased professional services	298,622	-	298,622	62,060	-	62,060
Purchased technical services	345,061	-	345,061	-	-	-
Computers	28,400	-	28,400	(1,150)	-	(1,150)
Miscellaneous purchased services (300-500 series)	789,998	-	789,998	(41,504)	-	(41,504)
Supplies and materials	1,104,572	-	1,104,572	-	-	-
Travel	51,769	-	51,769	-	-	-
Other objects	38,650	-	38,650	-	-	-
Total central services:	7,941,475	-	7,941,475	(585,601)	-	(585,601)
Administrative Information Technology:						
Salaries	1,787,522	-	1,787,522	490,254	-	490,254
Purchased profession services	61,386	-	61,386	-	-	-
Purchased technical services	5,059,240	-	5,059,240	12,972	-	12,972
Miscellaneous purchased services	52,947	-	52,947	46,926	-	46,926
Supplies and materials	28,001	-	28,001	-	-	-
Computers	10,517	-	10,517	(10,000)	-	(10,000)
Total administrative information technology:	6,999,613	-	6,999,613	540,152	-	540,152
Required maintenance for school facilities:						
Salaries	4,806,068	-	4,806,068	(203,722)	-	(203,722)
Cleaning, repair and maintenance services	12,814,729	-	12,814,729	2,455,269	-	2,455,269
Lead testing of drinking water	1,995,993	-	1,995,993	-	-	-
General supplies	927,786	-	927,786	(64,926)	-	(64,926)
Computers	9,386	-	9,386	3,773	-	3,773
Total required maintenance for school facilities	20,553,962	-	20,553,962	2,190,394	-	2,190,394
Other operating and maintenance of plant services:						
Salaries	17,886,664	-	17,886,664	840,236	-	840,236
Purchased professional and technical services	918,632	-	918,632	(100,000)	-	(100,000)
Cleaning, repair and maintenance services	1,822,051	-	1,822,051	60,000	-	60,000
Rental of land and buildings other than lease purchase	554,425	-	554,425	-	-	-
Other purchased property	965,034	-	965,034	475,000	-	475,000
Insurance	2,639,628	-	2,639,628	332,722	-	332,722
Travel	50,000	-	50,000	-	-	-
Miscellaneous purchased services	678,019	-	678,019	224,949	-	224,949
General supplies	750,000	-	750,000	(238,090)	-	(238,090)
Warehouse supplies	269,353	-	269,353	-	-	-
Natural gas	500,025	-	500,025	(250,000)	-	(250,000)
Electricity	6,775,314	-	6,775,314	(1,670,000)	-	(1,670,000)
Oil	766,405	-	766,405	141,676	-	141,676
Total other operating and maintenance of plant services:	34,575,550	-	34,575,550	(183,507)	-	(183,507)

FINAL BUDGET			ACTUAL		
Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund
\$ 3,018,283	\$ -	\$ 3,018,283	\$ 2,958,722	\$ -	\$ 2,958,722
801,775	-	801,775	773,380	-	773,380
305,465	-	305,465	290,914	-	290,914
1,676,564	-	1,676,564	687,950	-	687,950
427,280	-	427,280	234,552	-	234,552
590,599	-	590,599	440,203	-	440,203
-	-	-	-	-	-
691,787	-	691,787	669,908	-	669,908
961,064	-	961,064	754,171	-	754,171
13,380	-	13,380	3,006	-	3,006
9,608	-	9,608	2,332	-	2,332
2,997,129	-	2,997,129	2,594,823	-	2,594,823
172,916	-	172,916	130,390	-	130,390
2,940	-	2,940	2,940	-	2,940
47,779	-	47,779	7,782	-	7,782
2,915,441	-	2,915,441	45,000	-	45,000
252,641	-	252,641	134,775	-	134,775
29,293	-	29,293	11,861	-	11,861
<u>14,913,944</u>	<u>-</u>	<u>14,913,944</u>	<u>9,742,709</u>	<u>-</u>	<u>9,742,709</u>
391,250	11,976,416	12,367,666	238,155	10,504,470	10,742,625
253,543	6,476,447	6,729,990	227,061	5,429,476	5,656,537
-	83,974	83,974	-	65,201	65,201
-	1,000	1,000	-	-	-
334	707,873	708,207	334	343,331	343,665
-	5,175	5,175	-	165	165
-	518,197	518,197	-	329,135	329,135
-	55,793	55,793	-	6,753	6,753
-	15,223	15,223	-	4,084	4,084
<u>645,127</u>	<u>19,840,098</u>	<u>20,485,225</u>	<u>465,550</u>	<u>16,682,615</u>	<u>17,148,165</u>
4,679,396	-	4,679,396	4,619,749	-	4,619,749
360,682	-	360,682	186,718	-	186,718
345,061	-	345,061	58,399	-	58,399
27,250	-	27,250	3,328	-	3,328
748,494	-	748,494	228,398	-	228,398
1,104,572	-	1,104,572	225,380	-	225,380
51,769	-	51,769	1,486	-	1,486
38,650	-	38,650	9,161	-	9,161
<u>7,355,874</u>	<u>-</u>	<u>7,355,874</u>	<u>5,332,619</u>	<u>-</u>	<u>5,332,619</u>
2,277,776	-	2,277,776	2,277,776	-	2,277,776
61,386	-	61,386	61,386	-	61,386
5,072,212	-	5,072,212	1,174,751	-	1,174,751
99,873	-	99,873	72,191	-	72,191
28,001	-	28,001	19,957	-	19,957
517	-	517	-	-	-
<u>7,539,765</u>	<u>-</u>	<u>7,539,765</u>	<u>3,606,061</u>	<u>-</u>	<u>3,606,061</u>
4,602,346	-	4,602,346	4,552,304	-	4,552,304
15,269,998	-	15,269,998	5,306,643	-	5,306,643
1,995,993	-	1,995,993	-	-	-
862,860	-	862,860	611,651	-	611,651
13,159	-	13,159	9,269	-	9,269
<u>22,744,356</u>	<u>-</u>	<u>22,744,356</u>	<u>10,479,867</u>	<u>-</u>	<u>10,479,867</u>
18,726,900	-	18,726,900	18,661,506	-	18,661,506
818,632	-	818,632	363,910	-	363,910
1,882,051	-	1,882,051	510,744	-	510,744
554,425	-	554,425	495,457	-	495,457
1,440,034	-	1,440,034	1,330,004	-	1,330,004
2,972,350	-	2,972,350	2,261,242	-	2,261,242
50,000	-	50,000	-	-	-
902,968	-	902,968	468,346	-	468,346
511,910	-	511,910	451,349	-	451,349
269,353	-	269,353	56,257	-	56,257
250,025	-	250,025	217,174	-	217,174
5,105,314	-	5,105,314	9,616,762	-	9,616,762
908,081	-	908,081	691,679	-	691,679
<u>34,392,043</u>	<u>-</u>	<u>34,392,043</u>	<u>35,124,430</u>	<u>-</u>	<u>35,124,430</u>

**JERSEY CITY PUBLIC SCHOOLS
COMBINING BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT C-1a

	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
Care and upkeep of grounds:						
Salaries	\$ 506,670	\$ -	\$ 506,670	\$ 1,046	\$ -	\$ 1,046
Total care and upkeep of grounds	506,670	-	506,670	1,046	-	1,046
Security:						
Salaries	3,011,416	7,010,873	10,022,289	(544,380)	39,134	(505,246)
Cleaning, repair and maintenance services	100,000	-	100,000	559,081	-	559,081
General supplies	100,000	15,593	115,593	(34,435)	-	(34,435)
Computers-Instructional	-	-	-	29,435	-	29,435
Total security	3,211,416	7,026,466	10,237,882	9,701	39,134	48,835
Student transportation services:						
Salaries for pupil transportation - (between home and school) - regular	2,521,029	-	2,521,029	(145,033)	-	(145,033)
Salaries for pupil transportation - (between home and school) - special	96,297	-	96,297	112,112	-	112,112
Salaries for pupil transportation - (other than bet. home & school)	750,917	-	750,917	(47,336)	-	(47,336)
Purchased professional - technical services	15,050	-	15,050	-	-	-
Cleaning, repair and maintenance services	598,073	-	598,073	(250,873)	-	(250,873)
General supplies	202,401	-	202,401	(34,170)	-	(34,170)
Contracted services - aid in lieu of payments - nonpublic schools (between home and school) - vendors	1,020,991	-	1,020,991	(395,058)	-	(395,058)
Contracted services - (other than between home and school) - vendors	500,000	-	500,000	(500,000)	-	(500,000)
Contracted services - (special education students) - vendors	294,555	323,276	617,831	(36,634)	(43,651)	(80,285)
Contracted services - (Special education students) - joint agreement	13,847,241	-	13,847,241	1,938,288	-	1,938,288
Travel	815,710	-	815,710	(794,876)	-	(794,876)
Miscellaneous purchased services - transportation	2,000	-	2,000	-	-	-
Computers	12,555	-	12,555	(6,528)	-	(6,528)
Miscellaneous purchased services	5,080	-	5,080	-	-	-
Total student transportation services	5,525	-	5,525	(3,000)	-	(3,000)
Total student transportation services	20,687,424	323,276	21,010,700	(163,108)	(43,651)	(206,759)
Allocated employee benefits:						
Regular programs - instruction:						
Unused vacation payment to terminated/retired staff	74,880	-	74,880	(71,869)	-	(71,869)
Social Security contribution	1,024,045	-	1,024,045	85,422	-	85,422
Other retirement contributions	526,312	-	526,312	-	-	-
Health benefits	2,059,208	-	2,059,208	(439,228)	-	(439,228)
Tuition reimbursement	479,999	-	479,999	-	-	-
Unused sick payment to terminated/retired staff	500,456	-	500,456	258,665	-	258,665
Total regular programs - instruction	4,664,900	-	4,664,900	(167,010)	-	(167,010)
Special programs - instruction:						
Unused vacation payment to terminated/retired staff	33,984	-	33,984	3,097	-	3,097
Social Security contribution	121,067	-	121,067	16,127	-	16,127
Other retirement contributions	1,519,766	-	1,519,766	-	-	-
Health benefits	1,648,353	-	1,648,353	(193,640)	-	(193,640)
Unused sick payment to terminated/retired staff	121,502	-	121,502	137,066	-	137,066
Total special programs - instruction	3,444,672	-	3,444,672	(37,350)	-	(37,350)
Other instructional programs - instruction:						
Unused vacation payment to terminated/retired staff	5,760	-	5,760	19,399	-	19,399
Social Security contribution	163,662	-	163,662	(47,896)	-	(47,896)
Other retirement contributions	116,324	-	116,324	-	-	-
Unused sick payment to terminated/retired staff	57,599	-	57,599	13,013	-	13,013
Total other instructional programs - instruction	343,345	-	343,345	(15,484)	-	(15,484)
Attendance and social work services:						
Unused vacation payment to terminated/retired staff	2,880	-	2,880	(2,880)	-	(2,880)
Social Security contribution	12,253	-	12,253	19,009	-	19,009
Other retirement contributions	188,650	-	188,650	-	-	-
Health benefits	83,129	-	83,129	(21,189)	-	(21,189)
Unused sick payment to terminated/retired staff	5,760	-	5,760	(5,760)	-	(5,760)
Total attendance and social work services	292,672	-	292,672	(10,820)	-	(10,820)
Health services:						
Unused vacation payment to terminated/retired staff	4,032	-	4,032	(4,032)	-	(4,032)
Social Security contribution	5,603	-	5,603	26,266	-	26,266
Other retirement contributions	25,364	-	25,364	-	-	-
Health benefits	71,075	-	71,075	112,700	-	112,700
Unused sick payment to terminated/retired staff	2,304	-	2,304	4,158	-	4,158
Total health services	108,378	-	108,378	139,092	-	139,092

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
\$ 507,716	\$ -	\$ 507,716	\$ 420,128	\$ -	\$ 420,128
507,716	-	507,716	420,128	-	420,128
2,467,036	7,050,007	9,517,043	2,006,765	6,108,746	8,115,511
659,081	-	659,081	644,768	-	644,768
65,565	15,593	81,158	11,141	2,995	14,136
29,435	-	29,435	-	-	-
3,221,117	7,065,600	10,286,717	2,662,674	6,111,741	8,774,415
2,375,996	-	2,375,996	2,334,683	-	2,334,683
208,409	-	208,409	200,471	-	200,471
703,581	-	703,581	697,519	-	697,519
15,050	-	15,050	11,800	-	11,800
347,200	-	347,200	301,828	-	301,828
168,231	-	168,231	136,087	-	136,087
625,933	-	625,933	549,956	-	549,956
-	-	-	-	-	-
257,921	279,625	537,546	97,227	156,531	253,758
15,785,529	-	15,785,529	14,706,379	-	14,706,379
20,834	-	20,834	18,020	-	18,020
2,000	-	2,000	-	-	-
6,027	-	6,027	5,467	-	5,467
5,080	-	5,080	-	-	-
2,525	-	2,525	150	-	150
20,524,316	279,625	20,803,941	19,059,587	156,531	19,216,118
3,011	-	3,011	3,011	-	3,011
1,109,467	-	1,109,467	884,384	-	884,384
526,312	-	526,312	526,312	-	526,312
1,619,980	-	1,619,980	490,424	-	490,424
479,999	-	479,999	479,999	-	479,999
759,121	-	759,121	758,693	-	758,693
4,497,890	-	4,497,890	3,142,823	-	3,142,823
37,081	-	37,081	37,081	-	37,081
137,194	-	137,194	116,768	-	116,768
1,519,766	-	1,519,766	1,519,766	-	1,519,766
1,454,713	-	1,454,713	845,673	-	845,673
258,568	-	258,568	258,567	-	258,567
3,407,322	-	3,407,322	2,777,855	-	2,777,855
25,159	-	25,159	25,159	-	25,159
115,766	-	115,766	72,069	-	72,069
116,324	-	116,324	116,324	-	116,324
70,612	-	70,612	70,612	-	70,612
327,861	-	327,861	284,164	-	284,164
-	-	-	-	-	-
31,262	-	31,262	28,272	-	28,272
188,650	-	188,650	188,650	-	188,650
61,940	-	61,940	60,915	-	60,915
-	-	-	-	-	-
281,852	-	281,852	277,837	-	277,837
-	-	-	-	-	-
31,869	-	31,869	29,732	-	29,732
25,364	-	25,364	25,364	-	25,364
183,775	-	183,775	181,706	-	181,706
6,462	-	6,462	6,462	-	6,462
247,470	-	247,470	243,264	-	243,264

**JERSEY CITY PUBLIC SCHOOLS
COMBINING BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT C-1a

	ORIGINAL BUDGET			BUDGET TRANSFERS		
	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund
Central services:						
Unused vacation payment to terminated/retired staff	\$ 50,975	\$ -	\$ 50,975	\$ (2,155)	\$ -	\$ (2,155)
Social Security contribution	387,830	-	387,830	(37,847)	-	(37,847)
Other retirement contributions	638,758	-	638,758	-	-	-
Health benefits	1,470,299	-	1,470,299	(491,882)	-	(491,882)
Unused sick payment to terminated/retired staff	8,640	-	8,640	(7,015)	-	(7,015)
Total central services	<u>2,556,502</u>	<u>-</u>	<u>2,556,502</u>	<u>(538,899)</u>	<u>-</u>	<u>(538,899)</u>
Administrative information technology:						
Unused vacation payment to terminated/retired staff	11,520	-	11,520	(11,520)	-	(11,520)
Social Security contribution	141,463	-	141,463	30,198	-	30,198
Other retirement contributions	241,073	-	241,073	-	-	-
Health benefits	473,022	-	473,022	33,923	-	33,923
Unused sick payment to terminated/retired staff	2,304	-	2,304	(1,654)	-	(1,654)
Total administrative information technology	<u>869,382</u>	<u>-</u>	<u>869,382</u>	<u>50,947</u>	<u>-</u>	<u>50,947</u>
Other support student related services:						
Social Security contribution	5,548	-	5,548	3,016	-	3,016
Health benefits	710,470	-	710,470	(112,463)	-	(112,463)
Unused sick payment to terminated/retired staff	5,184	-	5,184	7,479	-	7,479
Total other support student related services	<u>721,202</u>	<u>-</u>	<u>721,202</u>	<u>(101,968)</u>	<u>-</u>	<u>(101,968)</u>
Other support services - extraordinary services:						
Unused vacation payment to terminated/retired staff	8,640	-	8,640	(115)	-	(115)
Social Security contribution	171,744	-	171,744	19,282	-	19,282
Other retirement contributions	308,468	-	308,468	-	-	-
Health benefits	1,114,568	-	1,114,568	(122,322)	-	(122,322)
Unused sick payment to terminated/retired staff	23,040	-	23,040	(18,061)	-	(18,061)
Total other support services - extraordinary services	<u>1,626,460</u>	<u>-</u>	<u>1,626,460</u>	<u>(121,216)</u>	<u>-</u>	<u>(121,216)</u>
Other support students - regular:						
Social Security contribution	1,947	-	1,947	2,254	-	2,254
Health benefits	104,433	-	104,433	(30,919)	-	(30,919)
Unused sick payment to terminated/retired staff	65,198	-	65,198	(52,148)	-	(52,148)
Total other support students - regular	<u>171,578</u>	<u>-</u>	<u>171,578</u>	<u>(80,813)</u>	<u>-</u>	<u>(80,813)</u>
Other support students - special:						
Social Security contribution	13,160	-	13,160	13,010	-	13,010
Health benefits	2,940,738	-	2,940,738	(227,537)	-	(227,537)
Unused sick payment to terminated/retired staff	11,520	-	11,520	21,650	-	21,650
Total other support students - special	<u>2,965,418</u>	<u>-</u>	<u>2,965,418</u>	<u>(192,877)</u>	<u>-</u>	<u>(192,877)</u>
Improvement of instruction services:						
Unused vacation payment to terminated/retired staff	60,793	-	60,793	(37,484)	-	(37,484)
Social Security contribution	186,033	-	186,033	7,564	-	7,564
Other retirement contributions	214,388	-	214,388	-	-	-
Health benefits	1,513,185	-	1,513,185	(540,756)	-	(540,756)
Tuition reimbursement	15,000	-	15,000	(2,790)	-	(2,790)
Unused sick payment to terminated/retired staff	96,534	-	96,534	(20,036)	-	(20,036)
Total improvement of instruction services	<u>2,085,933</u>	<u>-</u>	<u>2,085,933</u>	<u>(593,502)</u>	<u>-</u>	<u>(593,502)</u>
Educational media services/school library:						
Unused vacation payment to terminated/retired staff	5,760	-	5,760	(5,760)	-	(5,760)
Social Security contribution	8,181	-	8,181	-	-	-
Other retirement contributions	30,788	-	30,788	-	-	-
Health benefits	46,564	-	46,564	(29,997)	-	(29,997)
Unused sick payment to terminated/retired staff	6,336	-	6,336	25,164	-	25,164
Total educational media services/school library:	<u>97,629</u>	<u>-</u>	<u>97,629</u>	<u>(10,593)</u>	<u>-</u>	<u>(10,593)</u>
Support services - general administration:						
Unused vacation payment to terminated/retired staff	34,559	-	34,559	222,872	-	222,872
Social Security contribution	184,739	-	184,739	276	-	276
Other retirement contributions	330,042	-	330,042	-	-	-
Health benefits	955,027	-	955,027	(289,935)	-	(289,935)
Tuition reimbursement	10,000	-	10,000	(10,000)	-	(10,000)
Unused sick payment to terminated/retired staff	61,399	-	61,399	(8,324)	-	(8,324)
Total support services - general administration	<u>1,575,766</u>	<u>-</u>	<u>1,575,766</u>	<u>(85,111)</u>	<u>-</u>	<u>(85,111)</u>
Support services - school administration:						
Unused vacation payment to terminated/retired staff	86,399	-	86,399	74,609	-	74,609
Social Security contribution	79,767	-	79,767	9,283	-	9,283
TPAF contribution - ERIP	37,265	-	37,265	51,586	-	51,586
Other retirement contributions	896,184	-	896,184	-	-	-
Health benefits	450,141	-	450,141	(371,960)	-	(371,960)
Tuition reimbursement	5,000	-	5,000	31,838	-	31,838
Unused sick payment to terminated/retired staff	47,159	-	47,159	110,176	-	110,176
Total support services - school administration	<u>1,601,915</u>	<u>-</u>	<u>1,601,915</u>	<u>(94,468)</u>	<u>-</u>	<u>(94,468)</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
\$ 48,820	\$ -	\$ 48,820	\$ 48,820	\$ -	\$ 48,820
349,983	-	349,983	344,274	-	344,274
638,758	-	638,758	638,758	-	638,758
978,417	-	978,417	978,413	-	978,413
1,625	-	1,625	1,625	-	1,625
<u>2,017,603</u>	<u>-</u>	<u>2,017,603</u>	<u>2,011,890</u>	<u>-</u>	<u>2,011,890</u>
-	-	-	-	-	-
171,661	-	171,661	171,659	-	171,659
241,073	-	241,073	241,073	-	241,073
506,945	-	506,945	505,189	-	505,189
650	-	650	650	-	650
<u>920,329</u>	<u>-</u>	<u>920,329</u>	<u>918,571</u>	<u>-</u>	<u>918,571</u>
8,564	-	8,564	7,313	-	7,313
598,007	-	598,007	584,374	-	584,374
12,663	-	12,663	12,663	-	12,663
<u>619,234</u>	<u>-</u>	<u>619,234</u>	<u>604,350</u>	<u>-</u>	<u>604,350</u>
8,525	-	8,525	8,525	-	8,525
191,026	-	191,026	173,481	-	173,481
308,468	-	308,468	308,468	-	308,468
992,246	-	992,246	979,211	-	979,211
4,979	-	4,979	4,979	-	4,979
<u>1,505,244</u>	<u>-</u>	<u>1,505,244</u>	<u>1,474,664</u>	<u>-</u>	<u>1,474,664</u>
4,201	-	4,201	2,285	-	2,285
73,514	-	73,514	71,481	-	71,481
13,050	-	13,050	13,050	-	13,050
<u>90,765</u>	<u>-</u>	<u>90,765</u>	<u>86,816</u>	<u>-</u>	<u>86,816</u>
26,170	-	26,170	24,967	-	24,967
2,713,201	-	2,713,201	2,688,689	-	2,688,689
33,170	-	33,170	33,170	-	33,170
<u>2,772,541</u>	<u>-</u>	<u>2,772,541</u>	<u>2,746,826</u>	<u>-</u>	<u>2,746,826</u>
23,309	-	23,309	23,309	-	23,309
193,597	-	193,597	181,068	-	181,068
214,388	-	214,388	214,388	-	214,388
972,429	-	972,429	969,157	-	969,157
12,210	-	12,210	12,210	-	12,210
76,498	-	76,498	76,497	-	76,497
<u>1,492,431</u>	<u>-</u>	<u>1,492,431</u>	<u>1,476,629</u>	<u>-</u>	<u>1,476,629</u>
-	-	-	-	-	-
8,181	-	8,181	7,551	-	7,551
30,788	-	30,788	30,788	-	30,788
16,567	-	16,567	9,968	-	9,968
31,500	-	31,500	31,500	-	31,500
<u>87,036</u>	<u>-</u>	<u>87,036</u>	<u>79,807</u>	<u>-</u>	<u>79,807</u>
257,431	-	257,431	257,431	-	257,431
185,015	-	185,015	182,694	-	182,694
330,042	-	330,042	330,042	-	330,042
665,092	-	665,092	664,297	-	664,297
-	-	-	-	-	-
53,075	-	53,075	53,075	-	53,075
<u>1,490,655</u>	<u>-</u>	<u>1,490,655</u>	<u>1,487,539</u>	<u>-</u>	<u>1,487,539</u>
161,008	-	161,008	161,008	-	161,008
89,050	-	89,050	41,850	-	41,850
88,851	-	88,851	37,265	-	37,265
896,184	-	896,184	896,184	-	896,184
78,181	-	78,181	78,177	-	78,177
36,838	-	36,838	31,258	-	31,258
157,335	-	157,335	157,335	-	157,335
<u>1,507,447</u>	<u>-</u>	<u>1,507,447</u>	<u>1,403,077</u>	<u>-</u>	<u>1,403,077</u>

**JERSEY CITY PUBLIC SCHOOLS
COMBINING BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT C-1a

	ORIGINAL BUDGET			BUDGET TRANSFERS		
	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund
Required maintenance for school facilities:						
Unused vacation payment to terminated/retired staff	\$ 11,520	\$ -	\$ 11,520	\$ 91,242	\$ -	\$ 91,242
Social Security contribution	375,460	-	375,460	-	-	-
Other retirement contributions	586,327	-	586,327	-	-	-
Health benefits	1,471,228	-	1,471,228	(407,198)	-	(407,198)
Unused sick payment to terminated/retired staff	5,760	-	5,760	1,790	-	1,790
Total required maintenance for school facilities	<u>2,450,295</u>	<u>-</u>	<u>2,450,295</u>	<u>(314,166)</u>	<u>-</u>	<u>(314,166)</u>
Other operating and maintenance of plant services:						
Unused vacation payment to terminated/retired staff	57,603	-	57,603	216,915	-	216,915
Social Security contribution	1,400,813	-	1,400,813	38,631	-	38,631
Other retirement contributions	2,307,778	-	2,307,778	-	-	-
Health benefits	6,789,129	-	6,789,129	(1,728,046)	-	(1,728,046)
Other Employee Benefits	105,000	-	105,000	-	-	-
Unused sick payment to terminated/retired staff	51,839	-	51,839	(16,169)	-	(16,169)
Total other operating and maintenance of plant services	<u>10,712,162</u>	<u>-</u>	<u>10,712,162</u>	<u>(1,488,669)</u>	<u>-</u>	<u>(1,488,669)</u>
Care and upkeep of grounds:						
Unused vacation payment to terminated/retired staff	-	-	-	16,754	-	16,754
Social Security contribution	38,763	-	38,763	13,758	-	13,758
Other retirement contributions	69,352	-	69,352	-	-	-
Health benefits	240,927	-	240,927	(123,182)	-	(123,182)
Unused sick payment to terminated/retired staff	2,880	-	2,880	(2,880)	-	(2,880)
Total care and upkeep of grounds	<u>351,922</u>	<u>-</u>	<u>351,922</u>	<u>(95,550)</u>	<u>-</u>	<u>(95,550)</u>
Security:						
Unused vacation payment to terminated/retired staff	28,800	-	28,800	10,152	-	10,152
Social Security contribution	240,252	-	240,252	(542)	-	(542)
Other retirement contributions	1,021,267	-	1,021,267	-	-	-
Health benefits	427,914	-	427,914	(131,478)	-	(131,478)
Other Employee Benefits	198,385	-	198,385	-	-	-
Unused sick payment to terminated/retired staff	17,280	-	17,280	(13,567)	-	(13,567)
Total security	<u>1,933,898</u>	<u>-</u>	<u>1,933,898</u>	<u>(135,435)</u>	<u>-</u>	<u>(135,435)</u>
Student transportation services:						
Unused vacation payment to terminated/retired staff	8,640	-	8,640	46,978	-	46,978
Social Security contribution	267,155	-	267,155	-	-	-
Other retirement contributions	273,373	-	273,373	-	-	-
Health benefits	753,664	-	753,664	(96,028)	-	(96,028)
Unused sick payment to terminated/retired staff	2,880	-	2,880	4,752	-	4,752
Total student transportation services	<u>1,314,712</u>	<u>-</u>	<u>1,314,712</u>	<u>(53,298)</u>	<u>-</u>	<u>(53,298)</u>
Unallocated employee benefits:						
Group insurance	150,000	-	150,000	-	-	-
Social Security contribution	1,367	3,748,521	3,749,888	-	990,771	990,771
TPAF contribution - ERIP	7,759	4,528,281	4,536,040	-	580,992	580,992
Other retirement contributions	2,281,756	-	2,281,756	-	-	-
Workers' compensation	4,674,580	-	4,674,580	-	-	-
Unemployment compensation	2,000,000	-	2,000,000	-	-	-
Health benefits	7,549,581	76,031,969	83,581,550	732,504	(4,409,443)	(3,676,939)
Total unallocated employee benefits	<u>16,665,043</u>	<u>84,308,771</u>	<u>100,973,814</u>	<u>732,504</u>	<u>(2,837,680)</u>	<u>(2,105,176)</u>
On-Behalf TPAF contributions (Non budgeted)						
Pension	-	-	-	-	-	-
Post retirement medical	-	-	-	-	-	-
Long term disability insurance	-	-	-	-	-	-
Reimbursed TPAF Social Security contributions (non budgeted)	-	-	-	-	-	-
Total on-behalf contributions	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total undistributed expenditures	<u>226,164,165</u>	<u>127,976,676</u>	<u>354,140,841</u>	<u>(2,528,865)</u>	<u>(2,471,451)</u>	<u>(5,000,316)</u>
Total current	<u>265,089,713</u>	<u>347,739,344</u>	<u>612,829,057</u>	<u>195,076</u>	<u>(255,073)</u>	<u>(59,997)</u>
Capital outlay:						
Equipment:						
Grades 1 - 5	200,000	180,938	380,938	4,864	149,917	154,781
Grades 6 - 8	-	15,314	15,314	-	76,402	76,402
Grades 9 - 12	106,182	6,000	112,182	17,385	28,754	46,139
Bilingual education	-	4,200	4,200	-	-	-
Undistributed expenditures:						
General administration	21,000	-	21,000	(15,000)	-	(15,000)
School administration	-	-	-	7,761	-	7,761
Central services - equipment	-	-	-	29,983	-	29,983
Operation and maintenance of plant services	346,506	-	346,506	(24,983)	-	(24,983)
Student transportation - school bus regular	621,457	-	621,457	1,955,218	-	1,955,218
Total equipment	<u>1,316,450</u>	<u>206,452</u>	<u>1,522,902</u>	<u>1,953,923</u>	<u>255,073</u>	<u>2,208,996</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
\$ 102,762	\$ -	\$ 102,762	\$ 102,762	\$ -	\$ 102,762
375,460	-	375,460	360,888	-	360,888
586,327	-	586,327	586,327	-	586,327
1,064,030	-	1,064,030	1,064,027	-	1,064,027
7,550	-	7,550	7,550	-	7,550
<u>2,136,129</u>	<u>-</u>	<u>2,136,129</u>	<u>2,121,554</u>	<u>-</u>	<u>2,121,554</u>
274,518	-	274,518	274,516	-	274,516
1,439,444	-	1,439,444	1,425,306	-	1,425,306
2,307,778	-	2,307,778	1,985,901	-	1,985,901
5,061,083	-	5,061,083	5,040,005	-	5,040,005
105,000	-	105,000	-	-	-
35,670	-	35,670	35,670	-	35,670
<u>9,223,493</u>	<u>-</u>	<u>9,223,493</u>	<u>8,761,398</u>	<u>-</u>	<u>8,761,398</u>
16,754	-	16,754	16,754	-	16,754
52,521	-	52,521	36,304	-	36,304
69,352	-	69,352	69,352	-	69,352
117,745	-	117,745	116,685	-	116,685
-	-	-	-	-	-
<u>256,372</u>	<u>-</u>	<u>256,372</u>	<u>239,095</u>	<u>-</u>	<u>239,095</u>
38,952	-	38,952	38,952	-	38,952
239,710	-	239,710	217,321	-	217,321
1,021,267	-	1,021,267	1,021,267	-	1,021,267
296,436	-	296,436	296,433	-	296,433
198,385	-	198,385	7,019	-	7,019
3,713	-	3,713	3,713	-	3,713
<u>1,798,463</u>	<u>-</u>	<u>1,798,463</u>	<u>1,584,705</u>	<u>-</u>	<u>1,584,705</u>
55,618	-	55,618	55,618	-	55,618
267,155	-	267,155	241,176	-	241,176
273,373	-	273,373	273,373	-	273,373
657,636	-	657,636	657,636	-	657,636
7,632	-	7,632	7,632	-	7,632
<u>1,261,414</u>	<u>-</u>	<u>1,261,414</u>	<u>1,235,435</u>	<u>-</u>	<u>1,235,435</u>
150,000	-	150,000	-	-	-
1,367	4,739,292	4,740,659	-	3,102,646	3,102,646
7,759	5,109,273	5,117,032	-	2,241,767	2,241,767
2,281,756	-	2,281,756	2,281,756	-	2,281,756
4,674,580	-	4,674,580	3,605,639	-	3,605,639
2,000,000	-	2,000,000	2,000,000	-	2,000,000
8,282,085	71,622,526	79,904,611	7,687,113	53,204,622	60,891,735
<u>17,397,547</u>	<u>81,471,091</u>	<u>98,868,638</u>	<u>15,574,508</u>	<u>58,549,035</u>	<u>74,123,543</u>
-	-	-	88,132,543	-	88,132,543
-	-	-	20,591,324	-	20,591,324
-	-	-	15,732	-	15,732
-	-	-	<u>17,960,864</u>	<u>-</u>	<u>17,960,864</u>
-	-	-	<u>126,700,463</u>	<u>-</u>	<u>126,700,463</u>
<u>223,635,300</u>	<u>125,505,225</u>	<u>349,140,525</u>	<u>314,172,807</u>	<u>96,270,816</u>	<u>410,443,623</u>
<u>265,284,789</u>	<u>347,484,271</u>	<u>612,769,060</u>	<u>341,171,217</u>	<u>285,597,306</u>	<u>626,768,523</u>
204,864	330,855	535,719	4,864	135,528	140,392
-	91,716	91,716	-	4,450	4,450
123,567	34,754	158,321	41,718	26,619	68,337
-	4,200	4,200	-	-	-
6,000	-	6,000	3,417	-	3,417
7,761	-	7,761	-	-	-
29,983	-	29,983	29,983	-	29,983
321,523	-	321,523	318,255	-	318,255
<u>2,576,675</u>	<u>-</u>	<u>2,576,675</u>	<u>2,576,675</u>	<u>-</u>	<u>2,576,675</u>
<u>3,270,373</u>	<u>461,525</u>	<u>3,731,898</u>	<u>2,974,912</u>	<u>166,597</u>	<u>3,141,509</u>

**JERSEY CITY PUBLIC SCHOOLS
COMBINING BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT C-1a

	ORIGINAL BUDGET			BUDGET TRANSFERS		
	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund
Facilities acquisition and construction services:						
Architect/engineering services	\$ 1,532,386	\$ -	\$ 1,532,386	\$ (559,084)	\$ -	\$ (559,084)
Construction services	8,417,102	-	8,417,102	(1,589,915)	-	(1,589,915)
Total facilities acquisition and construction services	9,949,488	-	9,949,488	(2,148,999)	-	(2,148,999)
Total capital outlay	11,265,938	206,452	11,472,390	(195,076)	255,073	59,997
Special schools:						
Summer school - instruction:						
Salaries of teachers	474,900	-	474,900	-	-	-
General supplies	5,382	-	5,382	-	-	-
Total summer school - instruction	480,282	-	480,282	-	-	-
Summer school - support services:						
Salaries	63,600	-	63,600	-	-	-
Personal services - employee benefits	41,195	-	41,195	-	-	-
Total summer school - support services	104,795	-	104,795	-	-	-
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	2,800	-	2,800
Personal services - employee benefits	16,983	-	16,983	(2,800)	-	(2,800)
Total evening school for the foreign born - local - support services	28,983	-	28,983	-	-	-
Total special schools	828,324	-	828,324	-	-	-
Charter schools	106,342,036	-	106,342,036	-	-	-
Total expenditures	383,526,011	347,945,796	731,471,807	-	-	-
Excess (deficiency) of revenues over (under) expenditures	238,316,693	(347,945,796)	(109,629,103)	-	-	-
OTHER FINANCING SOURCES (USES)						
Transfers in - contribution to school based budget-general fund	-	332,296,814	332,296,814	-	-	-
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	(1,043,699)	-	(1,043,699)	-	-	-
Transfers out - contribution to school based budget	(332,296,814)	-	(332,296,814)	-	-	-
Transfers in - refund of prior year contribution to food services	-	-	-	-	-	-
Total other financing sources (uses)	(333,340,513)	343,226,796	9,886,283	-	-	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(95,023,820)	(4,719,000)	(99,742,820)	-	-	-
Fund balances, July 1	95,023,820	4,719,000	99,742,820	-	-	-
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
\$ 973,302	\$ -	\$ 973,302	\$ 48,903	\$ -	\$ 48,903
6,827,187	-	6,827,187	953,882	-	953,882
7,800,489	-	7,800,489	1,002,785	-	1,002,785
11,070,862	461,525	11,532,387	3,977,697	166,597	4,144,294
474,900	-	474,900	255,773	-	255,773
5,382	-	5,382	-	-	-
480,282	-	480,282	255,773	-	255,773
63,600	-	63,600	39,388	-	39,388
41,195	-	41,195	25,858	-	25,858
104,795	-	104,795	65,246	-	65,246
210,000	-	210,000	124,081	-	124,081
4,264	-	4,264	850	-	850
214,264	-	214,264	124,931	-	124,931
14,800	-	14,800	14,667	-	14,667
14,183	-	14,183	2,378	-	2,378
28,983	-	28,983	17,045	-	17,045
828,324	-	828,324	462,995	-	462,995
106,342,036	-	106,342,036	97,003,692	-	97,003,692
383,526,011	347,945,796	731,471,807	442,615,601	285,763,903	728,379,504
238,316,693	(347,945,796)	(109,629,103)	413,174,067	(285,763,903)	127,410,164
-	332,296,814	332,296,814	-	276,757,090	276,757,090
-	10,929,982	10,929,982	-	8,999,694	8,999,694
(1,043,699)	-	(1,043,699)	(1,043,699)	-	(1,043,699)
(332,296,814)	-	(332,296,814)	(276,757,090)	-	(276,757,090)
-	-	-	2,591,977	-	2,591,977
(333,340,513)	343,226,796	9,886,283	(275,208,812)	285,756,784	10,547,972
(95,023,820)	(4,719,000)	(99,742,820)	137,965,255	(7,119)	137,958,136
95,023,820	4,719,000	99,742,820	138,311,752	4,719,000	143,030,752
\$ -	\$ -	\$ -	\$ 276,277,007	\$ 4,711,881	\$ 280,988,888

**JERSEY CITY PUBLIC SCHOOLS
BUDGETARY COMPARISON SCHEDULE
SPECIAL REVENUE FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT C-2

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
REVENUES					
Federal sources	\$ 41,915,686	\$ 145,484,938	\$ 187,400,624	\$ 67,026,266	\$ (120,374,358)
State sources	78,647,124	5,335,175	83,982,299	72,391,545	(11,590,754)
Private sources	-	2,799,406	2,799,406	1,278,062	(1,521,344)
Total revenues	120,562,810	153,619,519	274,182,329	140,695,873	(133,486,456)
EXPENDITURES					
Current:					
Instruction:					
Salaries of teachers	17,193,091	10,249,948	27,443,039	18,730,442	8,712,597
Other salaries for instruction	7,745,518	(24,449)	7,721,069	6,694,630	1,026,439
Unused vacation payment to terminated/retired staff	56,250	-	56,250	7,011	49,239
Purchased professional and technical services	-	1,990,293	1,990,293	624,340	1,365,953
Purchased professional - educational services	293,515	(293,515)	-	-	-
Other purchased services	250,000	9,475,531	9,725,531	4,624,356	5,101,175
Tuition to other LEA's within the state - regular	1,271,430	-	1,271,430	1,164,158	107,272
Tuition to CSSD & regional day schools	7,613,773	(3,201,572)	4,412,201	4,171,242	240,959
Supplies and materials	650,000	(104,400)	545,600	5,140	540,460
General supplies	17,744,521	(2,660,233)	15,084,288	5,892,180	9,192,108
Computers - instructional	-	19,889,611	19,889,611	8,707,080	11,182,531
Textbooks	216,324	37,795	254,119	219,162	34,957
Other objects	-	990,855	990,855	146,801	844,054
Miscellaneous expenditures	-	1,500	1,500	-	1,500
Total instruction	53,034,422	36,351,364	89,385,786	50,986,542	38,399,244
Support services:					
Salaries	175,200	7,750	182,950	180,590	2,360
Salaries of supervisors of instructions	1,201,400	106,365	1,307,765	1,198,800	108,965
Salaries of principals/assistant principals	302,200	-	302,200	302,200	-
Salaries of other professional staff	3,409,165	-	3,409,165	2,577,906	831,259
Salaries of secretarial and clerical assistants	498,555	88,924	587,479	463,312	124,167
Other salaries	2,049,866	4,332,315	6,382,181	2,368,357	4,013,824
Family/parent liaison salary	54,740	-	54,740	-	54,740
Other salaries for instruction	1,489,570	-	1,489,570	1,342,949	146,621
Unused vacation payment to terminated/retired staff	112,500	-	112,500	23,585	88,915
Personal services - employee benefits	12,324,392	1,176,992	13,501,384	9,981,439	3,519,945
Social Security contribution	-	240,929	240,929	220,265	20,664
TPAF contribution	-	1,466,191	1,466,191	1,313,245	152,946
Unused sick payment to terminated/retired staff	-	-	-	271,690	(271,690)
Purchased professional and technical services	363,707	11,124,113	11,487,820	2,715,616	8,772,204
Purchased professional -educational services	2,056,747	(1,719,893)	336,854	-	336,854
Purchased educational services- contracted pre-k	26,373,518	5	26,373,523	24,840,197	1,533,326
Purchased educational services- Head Start	2,435,940	-	2,435,940	1,881,356	554,584
Other purchased professional - education services	200,000	-	200,000	5,225	194,775
Purchased professional services	770,553	-	770,553	-	770,553
Cleaning, repair and maintenance services	69,475	8,332	77,807	6,500	71,307
Rental of land and buildings	-	14,799	14,799	14,799	-
Other purchased services	-	36,855,354	36,855,354	17,421,249	19,434,105
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	650,000	-	650,000	-	650,000
Travel	8,000	241	8,241	2,710	5,531
Miscellaneous purchased services	-	71,987	71,987	-	71,987
Supplies and materials	1,074,006	46,999,922	48,073,928	4,607,757	43,466,171
General supplies	-	931	931	113	818
Computers - non-instructional	-	1,627,842	1,627,842	421,191	1,206,651
Other objects	182,000	15,963	197,963	182	197,781
Indirect Costs	-	2,518,656	2,518,656	648,161	1,870,495
Student activities	459,953	-	459,953	989,871	(529,918)
Scholarships	566,605	-	566,605	13,040	553,565
Total support services	57,760,175	104,938,638	162,698,813	74,744,388	87,954,425
Capital outlay:					
Instructional equipment	608,488	9,194,089	9,802,577	3,937,763	5,864,814
Non-instructional equipment	300,000	3,135,428	3,435,428	3,043,817	391,611
Total capital outlay	908,488	12,329,517	13,238,005	6,981,580	6,256,425
Total expenditures	111,703,085	153,619,519	265,322,604	132,712,510	132,610,094

**JERSEY CITY PUBLIC SCHOOLS
 BUDGETARY COMPARISON SCHEDULE
 SPECIAL REVENUE FUND
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT C-2

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
OTHER FINANCING SOURCES (USES)					
Transfer in - local contribution from general fund	\$ 1,043,699	\$ -	\$ 1,043,699	\$ 1,043,699	\$ -
Transfer out - contribution to school based budget	(10,929,982)	-	(10,929,982)	(8,999,694)	(1,930,288)
Total other financing Sources (uses)	<u>(9,886,283)</u>	<u>-</u>	<u>(9,886,283)</u>	<u>(7,955,995)</u>	<u>(1,930,288)</u>
Total Outflows	<u>121,589,368</u>	<u>153,619,519</u>	<u>275,208,887</u>	<u>140,668,505</u>	<u>134,540,382</u>
Excess (deficiency) of revenues over (under) expenditures and other financing (uses)	(1,026,558)	-	(1,026,558)	27,368	1,053,926
Fund balance, July 1	1,026,558	-	1,026,558	1,026,558	-
Fund balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,053,926</u>	<u>\$ 1,053,926</u>
<u>Recapitulation:</u>					
Restricted for:					
Scholarship				\$ 568,574	
Student activities				485,352	
Fund Balance				<u>\$ 1,053,926</u>	

**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
PART II**

**JERSEY CITY PUBLIC SCHOOLS
REQUIRED SUPPLEMENTARY INFORMATION
BUDGET TO GAAP RECONCILIATION
NOTE TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT C-3

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

	<u>General Fund</u>	<u>Special Revenue Fund</u>
SOURCES/INFLOWS OF RESOURCES		
Actual amounts (budgetary basis) "revenue" from the budgetary comparison schedule	[C-1] \$ 855,789,668	[C-2] \$ 140,695,873
Difference - budget to GAAP:		
Grant accounting budgetary basis differs from GAAP in that encumbrances are recognized as expenditures, and the related revenue is recognized.	-	4,479,589
State aid payment recognized for GAAP statements in the current year, previously recognized for budgetary purposes.	32,190,519	7,047,768
State aid payment recognized for budgetary purposes, not recognized for GAAP statements.	<u>(25,139,549)</u>	<u>(7,100,835)</u>
Total revenues as reported on the statement of revenues, expenditures and changes in fund balances - governmental funds.	[B-2] <u>\$ 862,840,638</u>	[B-2] <u>\$ 145,122,395</u>
USES/OUTFLOWS OF RESOURCES		
Actual amounts (budgetary basis) "total outflows" from the budgetary comparison schedule	[C-1] \$ 717,831,532	[C-2] \$ 140,668,505
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.	-	4,479,589
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>10,547,972</u>	<u>(7,955,995)</u>
Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds	[B-2] <u>\$ 728,379,504</u>	[B-2] <u>\$ 137,192,099</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 EIGHT FISCAL YEARS**

EXHIBIT L-1

	June 30, 2022	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	0.9609714868%	0.9741439972%	1.0019713717%	1.0217028068%	1.0181240525%	0.9675142000%	0.9958877800%	1.0731390000%
District's proportionate share of the net pension liability	\$ 113,841,479	\$ 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	\$ 66,113,599	\$ 64,928,165
District's proportionate share of the net pension liability as a percentage of its covered-employee payroll	163.85%	225.74%	254.71%	285.63%	334.02%	411.06%	338.14%	309.45%
Plan fiduciary net position as a percentage of the total pension liability - Local Group	58.32%	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.

See accompanying note to required supplementary information.

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

EXHIBIT L-2

	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015
Contractually required contribution	\$ 11,254,093	\$ 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	11,254,093	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	\$ 64,928,165
Contributions as a percentage of covered-employee payroll	16.20%	15.14%	13.75%	14.43%	13.29%	12.33%	12.95%	13.63%

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.

See accompanying note to required supplementary information.

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

EXHIBIT L-3

	June 30, 2022	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	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
State's proportion of the net pension liability associated with the District	2.272%	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>1,092,305,287</u>	<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>\$ 1,092,305,287</u>	<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 proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
Plan fiduciary net position as a percentage of the total pension liability	35.52%	24.60%	26.95%	26.49%	25.41%	22.33%	28.71%	28.71%

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.

See accompanying note to required supplementary information.

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 FIVE FISCAL YEARS*

	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019
OPEB liability, July 1	\$ 1,640,627,230	\$ 1,028,095,643	\$ 1,145,213,526	\$ 1,323,249,257
Changes recognized for the fiscal year:				
Service cost	77,884,898	43,331,692	42,731,209	49,290,797
Interest on the total OPEB liability	37,685,263	36,372,572	45,031,906	48,932,995
Difference between expected and actual experience	(1,546,251)	-	-	-
Changes of Benefit Terms	(275,621,496)	279,319,314	(180,423,076)	(124,231,834)
Changes in assumptions	1,433,225	299,686,217	15,328,991	(131,418,984)
Changes in proportion	985,922	(18,481,951)	(9,162,953)	8,955,531
Gross benefit payments	(29,685,432)	(28,561,969)	(31,559,471)	(30,622,602)
Contributions from the member	963,427	865,712	935,511	1,058,366
Net changes	(187,900,444)	612,531,587	(117,117,883)	(178,035,731)
OPEB liability, June 30	\$ 1,452,726,786	\$ 1,640,627,230	\$ 1,028,095,643	\$ 1,145,213,526
District's proportionate share of OPEB liability	\$ -	\$ -	\$ -	\$ -
State's proportionate share of OPEB liability	1,452,726,786	1,640,627,230	1,028,095,643	1,145,213,526
Total OPEB liability	\$ 1,452,726,786	\$ 1,640,627,230	\$ 1,028,095,643	\$ 1,145,213,526
District's covered employee payroll	\$ 309,592,391	\$ 308,948,354	\$ 323,328,288	\$ 319,119,950
Total OPEB Liability as a percentage of covered employee payroll	0.000%	0.000%	0.000%	0.000%

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

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

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

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, 2022

	<u>Public Employees' Retirement System</u>	<u>Teachers Pension and Annuity Fund</u>	<u>State Health Benefit Local Education Retired Employees</u>
Change in benefits	None	None	None
Changes in assumptions at measurement date:			
Discount rate:			
As of June 30, 2021	7.00%	7.00%	2.16%
As of June 30, 2020	7.00%	5.40%	2.21%
Municipal bond rate:			
As of June 30, 2021	2.16%	2.16%	2.16%
As of June 30, 2020	2.21%	2.21%	2.21%
Inflation rate:			
As of June 30, 2021			2.50%
Price	2.75%	2.75%	
Wage	3.25%	3.25%	
As of June 30, 2020			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, 2021	7.00%	7.00%	Not Applicable
As of June 30, 2020	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, 2022**

EXHIBIT D-1

	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund
ASSETS			
Cash and cash equivalents	\$ 199,723,403	\$ 75,397	\$ 199,798,800
Intrafund receivable	-	5,146,559	5,146,559
Interfund receivable	14,476,611		14,476,611
Receivables from other governments:			
Federal	358,474	-	358,474
State	121,210,679	-	121,210,679
Local	1,729,185	-	1,729,185
Other accounts receivable	1,447,867	197	1,448,064
Restricted assets:			
Cash and cash equivalents	2,774,725	-	2,774,725
Capital reserve account - cash	608	-	608
Total assets	\$ 341,721,552	\$ 5,222,153	\$ 346,943,705
LIABILITIES AND FUND BALANCES			
Liabilities:			
Intrafund payable	\$ 5,146,559	\$ -	\$ 5,146,559
Payable due to state government	1,061,563	-	1,061,563
Accounts payable and other current liabilities	5,859,105	28,931	5,888,036
Accrued salaries and wages	10,965,670	481,341	11,447,011
Payroll deductions and withholdings	285,755	-	285,755
Summer escrow payroll payable	39,556,440	-	39,556,440
Other liability for unemployment claims	2,569,453	-	2,569,453
Total liabilities	65,444,545	510,272	65,954,817
Fund balances:			
Restricted fund balance:			
Excess surplus - subsequent year's expenditures	18,250,988	-	18,250,988
Excess surplus	63,704,750	-	63,704,750
Capital reserve	608	-	608
Assigned fund balance:			
Other purposes - year end encumbrances	18,268,754	4,711,881	22,980,635
Designated for subsequent year's expenditures	59,496,255	-	59,496,255
Unassigned fund balance	116,555,652	-	116,555,652
Total fund balances	276,277,007	4,711,881	280,988,888
Total liabilities and fund balances	\$ 341,721,552	\$ 5,222,153	\$ 346,943,705

**JERSEY CITY PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT D-2

	<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	\$ 332,296,814	95.50%	\$ 272,045,209	\$ 60,251,605
General Fund Reserve for Encumbrances at June 30, 2021	4,719,000	1.36%	4,719,000	-
	<u>337,015,814</u>	<u>96.86%</u>	<u>276,764,209</u>	<u>60,251,605</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	10,929,982	3.14%	8,999,694	1,930,288
Total Restricted Federal Resources	<u>10,929,982</u>	<u>3.14%</u>	<u>8,999,694</u>	<u>1,930,288</u>
Totals	<u>\$ 347,945,796</u>	<u>100.00%</u>	<u>\$ 285,763,903</u>	<u>\$ 62,181,893</u>

**JERSEY CITY PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT D-2a

	<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	\$ 7,345,355	95.91%	\$ 5,675,878	\$ 1,669,477
General Fund Reserve for Encumbrances at June 30, 2021	73,353	0.96%	73,353	-
	<u>7,418,708</u>	<u>96.87%</u>	<u>5,749,231</u>	<u>1,669,477</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	239,787	3.13%	185,765	54,022
Total Restricted Federal Resources	<u>239,787</u>	<u>3.13%</u>	<u>185,765</u>	<u>54,022</u>
Totals	<u>\$ 7,658,495</u>	<u>100.00%</u>	<u>\$ 5,934,996</u>	<u>\$ 1,723,499</u>

**JERSEY CITY PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT D-2b

	<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	\$ 9,136,956	95.18%	\$ 7,862,555	\$ 1,274,401
General Fund Reserve for Encumbrances at June 30, 2021	114,925	1.20%	114,925	-
	<u>9,251,881</u>	<u>96.38%</u>	<u>7,977,480</u>	<u>1,274,401</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	347,730	3.62%	299,631	48,099
Total Restricted Federal Resources	<u>347,730</u>	<u>3.62%</u>	<u>299,631</u>	<u>48,099</u>
Totals	<u>\$ 9,599,611</u>	<u>100.00%</u>	<u>\$ 8,277,111</u>	<u>\$ 1,322,500</u>

**JERSEY CITY PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT D-2c

	<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	\$ 8,668,986	96.48%	\$ 7,159,673	\$ 1,509,313
General Fund Reserve for Encumbrances at June 30, 2021	74,441	0.83%	74,441	-
	<u>8,743,427</u>	<u>97.31%</u>	<u>7,234,114</u>	<u>1,509,313</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	242,100	2.69%	199,977	42,123
Total Restricted Federal Resources	<u>242,100</u>	<u>2.69%</u>	<u>199,977</u>	<u>42,123</u>
Totals	<u>\$ 8,985,527</u>	<u>100.00%</u>	<u>\$ 7,434,091</u>	<u>\$ 1,551,436</u>

**JERSEY CITY PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT D-2d

	<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	\$ 8,602,285	95.58%	\$ 7,712,454	\$ 889,831
General Fund Reserve for Encumbrances at June 30, 2021	129,233	1.44%	129,233	-
	<u>8,731,518</u>	<u>97.02%</u>	<u>7,841,687</u>	<u>889,831</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	267,544	2.98%	240,860	26,684
Total Restricted Federal Resources	<u>267,544</u>	<u>2.98%</u>	<u>240,860</u>	<u>26,684</u>
Totals	<u>\$ 8,999,062</u>	<u>100.00%</u>	<u>\$ 8,082,547</u>	<u>\$ 916,515</u>

**JERSEY CITY PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT D-2e

	<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	\$ 11,509,550	93.57%	\$ 9,950,913	\$ 1,558,637
General Fund Reserve for Encumbrances at June 30, 2021	249,644	2.03%	249,644	-
	<u>11,759,194</u>	<u>95.60%</u>	<u>10,200,557</u>	<u>1,558,637</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	541,256	4.40%	469,482	71,774
Total Restricted Federal Resources	<u>541,256</u>	<u>4.40%</u>	<u>469,482</u>	<u>71,774</u>
Totals	<u>\$ 12,300,450</u>	<u>100.00%</u>	<u>\$ 10,670,039</u>	<u>\$ 1,630,411</u>

JERSEY CITY PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

EXHIBIT D-2f

	<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	\$ 10,269,930	95.27%	\$ 8,177,623	\$ 2,092,307
General Fund Reserve for Encumbrances at June 30, 2021	243,143	2.25%	243,143	-
	<u>10,513,073</u>	<u>97.52%</u>	<u>8,420,766</u>	<u>2,092,307</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	266,773	2.48%	214,146	52,627
Total Restricted Federal Resources	<u>266,773</u>	<u>2.48%</u>	<u>214,146</u>	<u>52,627</u>
Totals	<u>\$ 10,779,846</u>	<u>100.00%</u>	<u>\$ 8,634,912</u>	<u>\$ 2,144,934</u>

**JERSEY CITY PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT D-2g

	<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	\$ 9,440,913	94.47%	\$ 7,534,013	\$ 1,906,900
General Fund Reserve for Encumbrances at June 30, 2021	147,434	1.48%	147,434	-
	<u>9,588,347</u>	<u>95.95%</u>	<u>7,681,447</u>	<u>1,906,900</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	405,557	4.05%	324,230	81,327
Total Restricted Federal Resources	<u>405,557</u>	<u>4.05%</u>	<u>324,230</u>	<u>81,327</u>
Totals	<u>\$ 9,993,904</u>	<u>100.00%</u>	<u>\$ 8,005,677</u>	<u>\$ 1,988,227</u>

**JERSEY CITY PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT D-2h

	<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	\$ 5,728,358	95.95%	\$ 4,296,393	\$ 1,431,965
General Fund Reserve for Encumbrances at June 30, 2021	92,791	1.55%	92,791	-
	<u>5,821,149</u>	<u>97.50%</u>	<u>4,389,184</u>	<u>1,431,965</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	148,807	2.50%	112,543	36,264
Total Restricted Federal Resources	<u>148,807</u>	<u>2.50%</u>	<u>112,543</u>	<u>36,264</u>
Totals	<u>\$ 5,969,956</u>	<u>100.00%</u>	<u>\$ 4,501,727</u>	<u>\$ 1,468,229</u>

**JERSEY CITY PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT D-2i

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<u>P. S. 14 Ollie Culbreth Jr.</u>				
Resources:				
General Fund Contribution	\$ 7,603,653	95.68%	\$ 5,628,268	\$ 1,975,385
General Fund Reserve for Encumbrances at June 30, 2021	121,605	1.53%	121,605	-
	<u>7,725,258</u>	<u>97.21%</u>	<u>5,749,873</u>	<u>1,975,385</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	222,054	2.79%	165,026	57,028
Total Restricted Federal Resources	<u>222,054</u>	<u>2.79%</u>	<u>165,026</u>	<u>57,028</u>
Totals	<u>\$ 7,947,312</u>	<u>100.00%</u>	<u>\$ 5,914,899</u>	<u>\$ 2,032,413</u>

**JERSEY CITY PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT D-2j

	<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	\$ 10,824,144	95.88%	\$ 9,468,770	\$ 1,355,374
General Fund Reserve for Encumbrances at June 30, 2021	131,577	1.17%	131,577	-
	<u>10,955,721</u>	<u>97.05%</u>	<u>9,600,347</u>	<u>1,355,374</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	333,081	2.95%	291,819	41,262
Total Restricted Federal Resources	<u>333,081</u>	<u>2.95%</u>	<u>291,819</u>	<u>41,262</u>
Totals	<u>\$ 11,288,802</u>	<u>100.00%</u>	<u>\$ 9,892,166</u>	<u>\$ 1,396,636</u>

**JERSEY CITY PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT D-2k

	<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	\$ 6,078,724	97.94%	\$ 5,182,865	\$ 895,859
General Fund Reserve for Encumbrances at June 30, 2021	128,096	2.06%	128,096	-
	<u>6,206,820</u>	<u>100.00%</u>	<u>5,310,961</u>	<u>895,859</u>
Totals	<u>\$ 6,206,820</u>	<u>100.00%</u>	<u>\$ 5,310,961</u>	<u>\$ 895,859</u>

**JERSEY CITY PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT D-21

	<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	\$ 12,797,475	94.38%	\$ 11,043,671	\$ 1,753,804
General Fund Reserve for Encumbrances at June 30, 2021	204,107	1.51%	204,107	-
	<u>13,001,582</u>	<u>95.89%</u>	<u>11,247,778</u>	<u>1,753,804</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	559,761	4.11%	482,098	77,663
Total Restricted Federal Resources	<u>559,761</u>	<u>4.11%</u>	<u>482,098</u>	<u>77,663</u>
Totals	<u>\$ 13,561,343</u>	<u>100.00%</u>	<u>\$ 11,729,876</u>	<u>\$ 1,831,467</u>

**JERSEY CITY PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT D-2m

	<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	\$ 7,149,162	94.64%	\$ 5,345,881	\$ 1,803,281
General Fund Reserve for Encumbrances at June 30, 2021	154,073	2.04%	154,073	-
	<u>7,303,235</u>	<u>96.68%</u>	<u>5,499,954</u>	<u>1,803,281</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	251,353	3.32%	188,869	62,484
Total Restricted Federal Resources	<u>251,353</u>	<u>3.32%</u>	<u>188,869</u>	<u>62,484</u>
Totals	<u>\$ 7,554,588</u>	<u>100.00%</u>	<u>\$ 5,688,823</u>	<u>\$ 1,865,765</u>

**JERSEY CITY PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT D-2n

	<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	\$ 8,048,771	94.87%	\$ 6,919,879	\$ 1,128,892
General Fund Reserve for Encumbrances at June 30, 2021	157,342	1.85%	157,342	-
	<u>8,206,113</u>	<u>96.72%</u>	<u>7,077,221</u>	<u>1,128,892</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	277,567	3.28%	240,005	37,562
Total Restricted Federal Resources	<u>277,567</u>	<u>3.28%</u>	<u>240,005</u>	<u>37,562</u>
Totals	<u>\$ 8,483,680</u>	<u>100.00%</u>	<u>\$ 7,317,226</u>	<u>\$ 1,166,454</u>

**JERSEY CITY PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT D-2o

	<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	\$ 15,066,023	96.68%	\$ 12,215,803	\$ 2,850,220
General Fund Reserve for Encumbrances at June 30, 2021	174,772	1.12%	174,772	-
	<u>15,240,795</u>	<u>97.80%</u>	<u>12,390,575</u>	<u>2,850,220</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	342,333	2.20%	278,725	63,608
Total Restricted Federal Resources	<u>342,333</u>	<u>2.20%</u>	<u>278,725</u>	<u>63,608</u>
Totals	<u>\$ 15,583,128</u>	<u>100.00%</u>	<u>\$ 12,669,300</u>	<u>\$ 2,913,828</u>

**JERSEY CITY PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT D-2p

	<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	\$ 8,860,133	94.13%	\$ 7,216,088	\$ 1,644,045
General Fund Reserve for Encumbrances at June 30, 2021	<u>224,563</u>	<u>2.39%</u>	<u>224,563</u>	<u>-</u>
	<u>9,084,696</u>	<u>96.52%</u>	<u>7,440,651</u>	<u>1,644,045</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	<u>328,455</u>	<u>3.48%</u>	<u>268,270</u>	<u>60,185</u>
Total Restricted Federal Resources	<u>328,455</u>	<u>3.48%</u>	<u>268,270</u>	<u>60,185</u>
Totals	<u>\$ 9,413,151</u>	<u>100.00%</u>	<u>\$ 7,708,921</u>	<u>\$ 1,704,230</u>

**JERSEY CITY PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT D-2q

	<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	\$ 8,025,439	96.01%	\$ 6,284,486	\$ 1,740,953
General Fund Reserve for Encumbrances at June 30, 2021	68,646	0.82%	68,646	-
	<u>8,094,085</u>	<u>96.83%</u>	<u>6,353,132</u>	<u>1,740,953</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	265,231	3.17%	207,987	57,244
Total Restricted Federal Resources	<u>265,231</u>	<u>3.17%</u>	<u>207,987</u>	<u>57,244</u>
Totals	<u>\$ 8,359,316</u>	<u>100.00%</u>	<u>\$ 6,561,119</u>	<u>\$ 1,798,197</u>

**JERSEY CITY PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT D-2r

	<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	\$ 6,690,507	97.16%	\$ 5,432,221	\$ 1,258,286
General Fund Reserve for Encumbrances at June 30, 2021	62,987	0.91%	62,987	-
	<u>6,753,494</u>	<u>98.07%</u>	<u>5,495,208</u>	<u>1,258,286</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	132,615	1.93%	108,145	24,470
Total Restricted Federal Resources	<u>132,615</u>	<u>1.93%</u>	<u>108,145</u>	<u>24,470</u>
Totals	<u>\$ 6,886,109</u>	<u>100.00%</u>	<u>\$ 5,603,353</u>	<u>\$ 1,282,756</u>

**JERSEY CITY PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT D-2s

	<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	\$ 10,727,539	93.91%	\$ 8,743,645	\$ 1,983,894
General Fund Reserve for Encumbrances at June 30, 2021	150,206	1.31%	150,206	-
	<u>10,877,745</u>	<u>95.22%</u>	<u>8,893,851</u>	<u>1,983,894</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	545,111	4.78%	446,467	98,644
Total Restricted Federal Resources	<u>545,111</u>	<u>4.78%</u>	<u>446,467</u>	<u>98,644</u>
Totals	<u>\$ 11,422,856</u>	<u>100.00%</u>	<u>\$ 9,340,318</u>	<u>\$ 2,082,538</u>

**JERSEY CITY PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT D-2t

	<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	\$ 11,779,282	93.18%	\$ 9,502,100	\$ 2,277,182
General Fund Reserve for Encumbrances at June 30, 2021	145,477	1.15%	145,477	-
	<u>11,924,759</u>	<u>94.33%</u>	<u>9,647,577</u>	<u>2,277,182</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	717,049	5.67%	579,898	137,151
Total Restricted Federal Resources	<u>717,049</u>	<u>5.67%</u>	<u>579,898</u>	<u>137,151</u>
Totals	<u>\$ 12,641,808</u>	<u>100.00%</u>	<u>\$ 10,227,475</u>	<u>\$ 2,414,333</u>

JERSEY CITY PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

EXHIBIT D-2u

	<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	\$ 3,980,143	95.37%	\$ 3,589,755	\$ 390,388
General Fund Reserve for Encumbrances at June 30, 2021	55,989	1.34%	55,989	-
	<u>4,036,132</u>	<u>96.71%</u>	<u>3,645,744</u>	<u>390,388</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	137,242	3.29%	124,025	13,217
Total Restricted Federal Resources	<u>137,242</u>	<u>3.29%</u>	<u>124,025</u>	<u>13,217</u>
Totals	<u>\$ 4,173,374</u>	<u>100.00%</u>	<u>\$ 3,769,769</u>	<u>\$ 403,605</u>

JERSEY CITY PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

EXHIBIT D-2v

	<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	\$ 8,042,783	95.77%	\$ 6,348,848	\$ 1,693,935
General Fund Reserve for Encumbrances at June 30, 2021	96,577	1.15%	96,577	-
	<u>8,139,360</u>	<u>96.92%</u>	<u>6,445,425</u>	<u>1,693,935</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	258,292	3.08%	204,828	53,464
Total Restricted Federal Resources	<u>258,292</u>	<u>3.08%</u>	<u>204,828</u>	<u>53,464</u>
Totals	<u>\$ 8,397,652</u>	<u>100.00%</u>	<u>\$ 6,650,253</u>	<u>\$ 1,747,399</u>

**JERSEY CITY PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT D-2w

	<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	\$ 4,708,577	94.81%	\$ 3,680,921	\$ 1,027,656
General Fund Reserve for Encumbrances at June 30, 2021	87,556	1.76%	87,556	-
	<u>4,796,133</u>	<u>96.57%</u>	<u>3,768,477</u>	<u>1,027,656</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	170,395	3.43%	133,850	36,545
Total Restricted Federal Resources	<u>170,395</u>	<u>3.43%</u>	<u>133,850</u>	<u>36,545</u>
Totals	<u>\$ 4,966,528</u>	<u>100.00%</u>	<u>\$ 3,902,327</u>	<u>\$ 1,064,201</u>

**JERSEY CITY PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT D-2x

	<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	\$ 7,001,506	96.26%	\$ 4,882,722	\$ 2,118,784
General Fund Reserve for Encumbrances at June 30, 2021	58,068	0.80%	58,068	-
	<u>7,059,574</u>	<u>97.06%</u>	<u>4,940,790</u>	<u>2,118,784</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	213,573	2.94%	149,659	63,914
Total Restricted Federal Resources	<u>213,573</u>	<u>2.94%</u>	<u>149,659</u>	<u>63,914</u>
Totals	<u>\$ 7,273,147</u>	<u>100.00%</u>	<u>\$ 5,090,449</u>	<u>\$ 2,182,698</u>

JERSEY CITY PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

EXHIBIT D-2y

	<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	\$ 9,836,891	96.39%	\$ 8,151,558	\$ 1,685,333
General Fund Reserve for Encumbrances at June 30, 2021	134,884	1.32%	134,884	-
	<u>9,971,775</u>	<u>97.71%</u>	<u>8,286,442</u>	<u>1,685,333</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	233,619	2.29%	194,207	39,412
Total Restricted Federal Resources	<u>233,619</u>	<u>2.29%</u>	<u>194,207</u>	<u>39,412</u>
Totals	<u>\$ 10,205,394</u>	<u>100.00%</u>	<u>\$ 8,480,649</u>	<u>\$ 1,724,745</u>

**JERSEY CITY PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT D-2z

	<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	\$ 8,968,853	94.92%	\$ 7,315,779	\$ 1,653,074
General Fund Reserve for Encumbrances at June 30, 2021	129,560	1.37%	129,560	-
	<u>9,098,413</u>	<u>96.29%</u>	<u>7,445,339</u>	<u>1,653,074</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	350,814	3.71%	286,865	63,949
Total Restricted Federal Resources	<u>350,814</u>	<u>3.71%</u>	<u>286,865</u>	<u>63,949</u>
Totals	<u>\$ 9,449,227</u>	<u>100.00%</u>	<u>\$ 7,732,204</u>	<u>\$ 1,717,023</u>

**JERSEY CITY PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT D-2aa

	<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	\$ 6,662,424	96.61%	\$ 4,883,286	\$ 1,779,138
General Fund Reserve for Encumbrances at June 30, 2021	89,394	1.30%	89,394	-
	<u>6,751,818</u>	<u>97.91%</u>	<u>4,972,680</u>	<u>1,779,138</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	144,181	2.09%	106,147	38,034
Total Restricted Federal Resources	<u>144,181</u>	<u>2.09%</u>	<u>106,147</u>	<u>38,034</u>
Totals	<u>\$ 6,895,999</u>	<u>100.00%</u>	<u>\$ 5,078,827</u>	<u>\$ 1,817,172</u>

**JERSEY CITY PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT D-2ab

	<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	\$ 4,636,213	96.75%	\$ 3,332,550	\$ 1,303,663
General Fund Reserve for Encumbrances at June 30, 2021	34,549	0.72%	34,549	-
	<u>4,670,762</u>	<u>97.47%</u>	<u>3,367,099</u>	<u>1,303,663</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	121,050	2.53%	87,399	33,651
Total Restricted Federal Resources	<u>121,050</u>	<u>2.53%</u>	<u>87,399</u>	<u>33,651</u>
Totals	<u>\$ 4,791,812</u>	<u>100.00%</u>	<u>\$ 3,454,498</u>	<u>\$ 1,337,314</u>

**JERSEY CITY PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT D-2ac

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<u>Center for the Arts - Fred W. Martin</u>				
Resources:				
General Fund Contribution	\$ 6,689,142	95.02%	\$ 5,122,051	\$ 1,567,091
General Fund Reserve for Encumbrances at June 30, 2021	104,421	1.48%	104,421	-
	<u>6,793,563</u>	<u>96.50%</u>	<u>5,226,472</u>	<u>1,567,091</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	245,955	3.50%	189,561	56,394
Total Restricted Federal Resources	<u>245,955</u>	<u>3.50%</u>	<u>189,561</u>	<u>56,394</u>
Totals	<u>\$ 7,039,518</u>	<u>100.00%</u>	<u>\$ 5,416,033</u>	<u>\$ 1,623,485</u>

**JERSEY CITY PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT D-2ad

	<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	\$ 4,073,194	96.41%	\$ 3,278,881	\$ 794,313
General Fund Reserve for Encumbrances at June 30, 2021	41,201	0.98%	41,201	-
	<u>4,114,395</u>	<u>97.39%</u>	<u>3,320,082</u>	<u>794,313</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	110,256	2.61%	88,976	21,280
Total Restricted Federal Resources	<u>110,256</u>	<u>2.61%</u>	<u>88,976</u>	<u>21,280</u>
Totals	<u>\$ 4,224,651</u>	<u>100.00%</u>	<u>\$ 3,409,058</u>	<u>\$ 815,593</u>

**JERSEY CITY PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT D-2ae

	<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	\$ 5,341,338	95.90%	\$ 4,364,101	\$ 977,237
General Fund Reserve for Encumbrances at June 30, 2021	68,633	1.23%	68,633	-
	<u>5,409,971</u>	<u>97.13%</u>	<u>4,432,734</u>	<u>977,237</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	159,602	2.87%	130,979	28,623
Total Restricted Federal Resources	<u>159,602</u>	<u>2.87%</u>	<u>130,979</u>	<u>28,623</u>
Totals	<u>\$ 5,569,573</u>	<u>100.00%</u>	<u>\$ 4,563,713</u>	<u>\$ 1,005,860</u>

**JERSEY CITY PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT D-2af

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<u>Dickinson High School</u>				
Resources:				
General Fund Contribution	\$ 21,507,820	95.54%	\$ 18,737,021	\$ 2,770,799
General Fund Reserve for Encumbrances at June 30, 2021	<u>250,758</u>	<u>1.11%</u>	<u>250,758</u>	<u>-</u>
	<u>21,758,578</u>	<u>96.65%</u>	<u>18,987,779</u>	<u>2,770,799</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	<u>750,973</u>	<u>3.35%</u>	<u>658,138</u>	<u>92,835</u>
Total Restricted Federal Resources	<u>750,973</u>	<u>3.35%</u>	<u>658,138</u>	<u>92,835</u>
Totals	<u>\$ 22,509,551</u>	<u>100.00%</u>	<u>\$ 19,645,917</u>	<u>\$ 2,863,634</u>

**JERSEY CITY PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT D-2ag

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<u>Ferris High School</u>				
Resources:				
General Fund Contribution	\$ 18,148,708	95.39%	\$ 15,907,384	\$ 2,241,324
General Fund Reserve for Encumbrances at June 30, 2021	295,405	1.55%	295,405	-
	<u>18,444,113</u>	<u>96.94%</u>	<u>16,202,789</u>	<u>2,241,324</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	581,349	3.06%	511,456	69,893
Total Restricted Federal Resources	<u>581,349</u>	<u>3.06%</u>	<u>511,456</u>	<u>69,893</u>
Totals	<u>\$ 19,025,462</u>	<u>100.00%</u>	<u>\$ 16,714,245</u>	<u>\$ 2,311,217</u>

**JERSEY CITY PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT D-2ah

	<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	\$ 10,889,490	96.79%	\$ 8,776,726	\$ 2,112,764
General Fund Reserve for Encumbrances at June 30, 2021	97,291	0.86%	97,291	-
	<u>10,986,781</u>	<u>97.65%</u>	<u>8,874,017</u>	<u>2,112,764</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	263,689	2.35%	213,558	50,131
Total Restricted Federal Resources	<u>263,689</u>	<u>2.35%</u>	<u>213,558</u>	<u>50,131</u>
Totals	<u>\$ 11,250,470</u>	<u>100.00%</u>	<u>\$ 9,087,575</u>	<u>\$ 2,162,895</u>

**JERSEY CITY PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT D-2ai

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<u>Snyder High School</u>				
Resources:				
General Fund Contribution	\$ 10,647,186	96.01%	\$ 8,885,434	\$ 1,761,752
General Fund Reserve for Encumbrances at June 30, 2021	124,286	1.12%	124,286	-
	<u>10,771,472</u>	<u>97.13%</u>	<u>9,009,720</u>	<u>1,761,752</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	318,431	2.87%	266,219	52,212
Total Restricted Federal Resources	<u>318,431</u>	<u>2.87%</u>	<u>266,219</u>	<u>52,212</u>
Totals	<u>\$ 11,089,903</u>	<u>100.00%</u>	<u>\$ 9,275,939</u>	<u>\$ 1,813,964</u>

**JERSEY CITY PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT D-2aj

	<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	\$ 9,117,863	96.74%	\$ 7,457,820	\$ 1,660,043
General Fund Reserve for Encumbrances at June 30, 2021	85,146	0.90%	85,146	-
	<u>9,203,009</u>	<u>97.64%</u>	<u>7,542,966</u>	<u>1,660,043</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	222,054	2.36%	182,317	39,737
Total Restricted Federal Resources	<u>222,054</u>	<u>2.36%</u>	<u>182,317</u>	<u>39,737</u>
Totals	<u>\$ 9,425,063</u>	<u>100.00%</u>	<u>\$ 7,725,283</u>	<u>\$ 1,699,780</u>

**JERSEY CITY PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT D-2ak

	<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	\$ 3,898,739	95.95%	\$ 3,070,901	\$ 827,838
General Fund Reserve for Encumbrances at June 30, 2021	38,214	0.94%	38,214	-
	<u>3,936,953</u>	<u>96.89%</u>	<u>3,109,115</u>	<u>827,838</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	126,447	3.11%	99,797	26,650
Total Restricted Federal Resources	<u>126,447</u>	<u>3.11%</u>	<u>99,797</u>	<u>26,650</u>
Totals	<u>\$ 4,063,400</u>	<u>100.00%</u>	<u>\$ 3,208,912</u>	<u>\$ 854,488</u>

**JERSEY CITY PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT D-2a1

	<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	\$ 3,792,759	95.79%	\$ 2,906,292	\$ 886,467
General Fund Reserve for Encumbrances at June 30, 2021	78,653	1.99%	78,653	-
	<u>3,871,412</u>	<u>97.78%</u>	<u>2,984,945</u>	<u>886,467</u>
Restricted Federal Resources:				
Title I, Part A of ESEA	87,896	2.22%	67,770	20,126
Total Restricted Federal Resources	<u>87,896</u>	<u>2.22%</u>	<u>67,770</u>	<u>20,126</u>
Totals	<u>\$ 3,959,308</u>	<u>100.00%</u>	<u>\$ 3,052,715</u>	<u>\$ 906,593</u>

**JERSEY CITY PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT D-3

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Government-Wide					
EXPENDITURES -					
Current:					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 8,463,900	\$ 730,080	\$ 9,193,980	\$ 7,702,687	\$ 1,491,293
Grades 1-5	61,620,945	279,502	61,900,447	54,655,981	7,244,466
Grades 6-8	26,729,500	(182,274)	26,547,226	22,900,135	3,647,091
Grades 9-12	36,220,498	(101,933)	36,118,565	32,435,535	3,683,030
Total regular programs - instruction	<u>133,034,843</u>	<u>725,375</u>	<u>133,760,218</u>	<u>117,694,338</u>	<u>16,065,880</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	7,059,049	373,656	7,432,705	3,866,331	3,566,374
Purchased professional - educational services	85,600	(17,919)	67,681	26,400	41,281
Other purchased services (400-500 series)	1,781,260	85,231	1,866,491	1,233,420	633,071
Travel	15,050	(3,205)	11,845	1,240	10,605
General supplies	3,787,517	954,612	4,742,129	3,172,877	1,569,252
Computers - instructional	2,828,538	(1,102,860)	1,725,678	949,371	776,307
Textbooks	244,642	(24,960)	219,682	45,785	173,897
Other objects	478,190	(68,558)	409,632	122,300	287,332
Miscellaneous expenditures	42,271	757	43,028	4,175	38,853
Total regular programs - undistributed instruction	<u>16,322,117</u>	<u>196,754</u>	<u>16,518,871</u>	<u>9,421,899</u>	<u>7,096,972</u>
Total regular programs	<u>149,356,960</u>	<u>922,129</u>	<u>150,279,089</u>	<u>127,116,237</u>	<u>23,162,852</u>
Special education:					
Cognitive - mild:					
Salaries of teachers	489,780	175,345	665,125	541,970	123,155
Other salaries for instruction	230,100	38,146	268,246	183,997	84,249
General supplies	20,848	-	20,848	15,314	5,534
Total cognitive - mild	<u>740,728</u>	<u>213,491</u>	<u>954,219</u>	<u>741,281</u>	<u>212,938</u>
Cognitive - moderate:					
Salaries of teachers	1,248,235	(467,161)	781,074	603,029	178,045
Other salaries for instruction	356,038	3,890	359,928	277,909	82,019
General supplies	7,765	-	7,765	3,684	4,081
Other objects	1,200	-	1,200	-	1,200
Total cognitive - moderate	<u>1,613,238</u>	<u>(463,271)</u>	<u>1,149,967</u>	<u>884,622</u>	<u>265,345</u>
Learning/language disabilities:					
Salaries of teachers	6,415,410	(621,006)	5,794,404	4,561,703	1,232,701
Other salaries for instruction	3,038,106	(182,469)	2,855,637	2,448,195	407,442
Other purchased services (400-500 series)	2,795	(554)	2,241	1,391	850
General supplies	30,926	(13)	30,913	23,450	7,463
Computers	15,000	-	15,000	-	15,000
Textbooks	2,000	-	2,000	-	2,000
Total learning/language disabilities	<u>9,504,237</u>	<u>(804,042)</u>	<u>8,700,195</u>	<u>7,034,739</u>	<u>1,665,456</u>
Auditory impairments:					
Salaries of teachers	184,810	1,000	185,810	185,810	-
Total Auditory Impairments	<u>184,810</u>	<u>1,000</u>	<u>185,810</u>	<u>185,810</u>	<u>-</u>
Behavioral disabilities:					
Salaries of teachers	1,648,450	(182,078)	1,466,372	1,171,338	295,034
Other salaries for instruction	728,256	194,197	922,453	468,114	454,339
General supplies	5,500	-	5,500	5,450	50
Total behavioral disabilities	<u>2,382,206</u>	<u>12,119</u>	<u>2,394,325</u>	<u>1,644,902</u>	<u>749,423</u>
Multiple disabilities:					
Salaries of teachers	124,570	323,078	447,648	110,448	337,200
Other salaries for instruction	46,348	(46,348)	-	-	-
General supplies	2,000	-	2,000	2,000	-
Total multiple disabilities	<u>172,918</u>	<u>276,730</u>	<u>449,648</u>	<u>112,448</u>	<u>337,200</u>

**JERSEY CITY PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT D-3

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Government-Wide					
Resource room/resource center:					
Salaries of teachers	\$ 29,105,795	\$ 1,861,127	\$ 30,966,922	\$ 28,766,404	\$ 2,200,518
Other salaries for instruction	1,658,450	526,533	2,184,983	1,139,035	1,045,948
General supplies	32,367	(399)	31,968	21,560	10,408
Total resource room/resource center	<u>30,796,612</u>	<u>2,387,261</u>	<u>33,183,873</u>	<u>29,926,999</u>	<u>3,256,874</u>
Autism:					
Salaries of teachers	6,981,255	(21,654)	6,959,601	6,214,920	744,681
Other salaries for instruction	3,898,063	71,329	3,969,392	3,293,835	675,557
General supplies	29,088	(3,349)	25,739	17,834	7,905
Computers	10,000	-	10,000	-	10,000
Total autism	<u>10,918,406</u>	<u>46,326</u>	<u>10,964,732</u>	<u>9,526,589</u>	<u>1,438,143</u>
Total special education - instruction	<u>56,313,155</u>	<u>1,669,614</u>	<u>57,982,769</u>	<u>50,057,390</u>	<u>7,925,379</u>
Bilingual education:					
Salaries of teachers	12,644,770	(374,786)	12,269,984	11,117,829	1,152,155
Other salaries for instruction	1,041,352	(11,669)	1,029,683	783,594	246,089
General supplies	55,401	-	55,401	35,540	19,861
Textbooks	5,750	-	5,750	5,184	566
Total bilingual education	<u>13,747,273</u>	<u>(386,455)</u>	<u>13,360,818</u>	<u>11,942,147</u>	<u>1,418,671</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	333,780	11,090	344,870	210,716	134,154
Other purchase services (300-500 series)	5,000	-	5,000	-	5,000
Supplies and materials	1,500	-	1,500	-	1,500
Other objects	5,000	-	5,000	-	5,000
Total other instructional	<u>345,280</u>	<u>11,090</u>	<u>356,370</u>	<u>210,716</u>	<u>145,654</u>
Total - instruction	<u>219,762,668</u>	<u>2,216,378</u>	<u>221,979,046</u>	<u>189,326,490</u>	<u>32,652,556</u>
Attendance and social work services:					
Salaries	230,363	(53,965)	176,398	115,131	61,267
Family/parent liaison salary	1,308,039	24,096	1,332,135	1,249,455	82,680
Supplies and materials	6,329	(570)	5,759	3,511	2,248
Total attendance and social work services	<u>1,544,731</u>	<u>(30,439)</u>	<u>1,514,292</u>	<u>1,368,097</u>	<u>146,195</u>
Health services:					
Salaries	4,003,285	(127,093)	3,876,192	3,258,876	617,316
Other Salaries for Instruction	36,085	-	36,085	-	36,085
Supplies and materials	104,925	(8,494)	96,431	59,940	36,491
Total health services	<u>4,144,295</u>	<u>(135,587)</u>	<u>4,008,708</u>	<u>3,318,816</u>	<u>689,892</u>
Other support services - students-regular:					
Salaries of other professional staff	6,871,155	304,892	7,176,047	6,521,854	654,193
Other salaries	556,200	93,859	650,059	566,095	83,964
Supplies and materials	85,794	(4,025)	81,769	73,480	8,289
Computer	3,416	-	3,416	-	3,416
Other objects	500	(500)	-	-	-
Total other support services - students-regular	<u>7,517,065</u>	<u>394,226</u>	<u>7,911,291</u>	<u>7,161,429</u>	<u>749,862</u>
Educational media services/school library:					
Salaries	3,140,860	(122,241)	3,018,619	2,617,895	400,724
Other salaries for instruction	86,126	54,029	140,155	140,155	-
Other purchased services (400-500 series)	46,973	(446)	46,527	32,126	14,401
Supplies and materials	172,955	(23,627)	149,328	111,740	37,588
Computers	54,559	(37,000)	17,559	-	17,559
Total educational media services/school library	<u>3,501,473</u>	<u>(129,285)</u>	<u>3,372,188</u>	<u>2,901,916</u>	<u>470,272</u>
Instruction staff training services:					
Other purchased professional services - educational	39,000	(360)	38,640	20,150	18,490
Other purchased services (400-500 series)	11,800	(11,800)	-	-	-
Supplies and materials	4,490	(798)	3,692	486	3,206
Total instruction staff training services	<u>55,290</u>	<u>(12,958)</u>	<u>42,332</u>	<u>20,636</u>	<u>21,696</u>

**JERSEY CITY PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT D-3

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Government-Wide					
Support services - school administration:					
Salaries of principals/assistant principals	\$ 11,671,545	\$ 304,871	\$ 11,976,416	\$ 10,504,470	\$ 1,471,946
Salaries of secretarial and clerical assistants	6,332,131	144,316	6,476,447	5,429,476	1,046,971
Other salaries	84,119	(145)	83,974	65,201	18,773
Other professional and technical services	1,000	-	1,000	-	1,000
Other purchased services (400-500 series)	697,815	10,058	707,873	343,331	364,542
Travel	7,000	(1,825)	5,175	165	5,010
Supplies and materials	664,013	(145,816)	518,197	329,135	189,062
Computers	79,261	(23,468)	55,793	6,753	49,040
Other objects	18,425	(3,202)	15,223	4,084	11,139
Total support services - school administration	<u>19,555,309</u>	<u>284,789</u>	<u>19,840,098</u>	<u>16,682,615</u>	<u>3,157,483</u>
Security:					
Salaries	7,010,873	39,134	7,050,007	6,108,746	941,261
General supplies	15,593	-	15,593	2,995	12,598
Total security	<u>7,026,466</u>	<u>39,134</u>	<u>7,065,600</u>	<u>6,111,741</u>	<u>953,859</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	323,276	(43,651)	279,625	156,531	123,094
Total student transportation services	<u>323,276</u>	<u>(43,651)</u>	<u>279,625</u>	<u>156,531</u>	<u>123,094</u>
Unallocated employee benefits:					
Social Security contribution	3,748,521	990,771	4,739,292	3,102,646	1,636,646
TPAF contribution - ERIP	4,528,281	580,992	5,109,273	2,241,767	2,867,506
Health benefits	76,031,969	(4,409,443)	71,622,526	53,204,622	18,417,904
Total unallocated employee benefits	<u>84,308,771</u>	<u>(2,837,680)</u>	<u>81,471,091</u>	<u>58,549,035</u>	<u>22,922,056</u>
Total undistributed expenditures	<u>127,976,676</u>	<u>(2,471,451)</u>	<u>125,505,225</u>	<u>96,270,816</u>	<u>29,234,409</u>
Total current	<u>347,739,344</u>	<u>(255,073)</u>	<u>347,484,271</u>	<u>285,597,306</u>	<u>61,886,965</u>
Capital outlay:					
Equipment:					
Grades 1 - 5	180,938	149,917	330,855	135,528	195,327
Grades 6 - 8	15,314	76,402	91,716	4,450	87,266
Grades 9 - 12	6,000	28,754	34,754	26,619	8,135
Special education - instruction:					
Bilingual education	4,200	-	4,200	-	4,200
Total equipment	<u>206,452</u>	<u>255,073</u>	<u>461,525</u>	<u>166,597</u>	<u>294,928</u>
Total capital outlay	<u>206,452</u>	<u>255,073</u>	<u>461,525</u>	<u>166,597</u>	<u>294,928</u>
Total expenditures	<u>347,945,796</u>	<u>-</u>	<u>347,945,796</u>	<u>285,763,903</u>	<u>62,181,893</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budget	343,226,796	-	343,226,796	285,756,784	57,470,012
Total other financing sources	<u>343,226,796</u>	<u>-</u>	<u>343,226,796</u>	<u>285,756,784</u>	<u>57,470,012</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(4,719,000)	-	(4,719,000)	(7,119)	(4,711,881)
Fund balances, July 1	4,719,000	-	4,719,000	4,719,000	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,711,881</u>	<u>\$ (4,711,881)</u>

**JERSEY CITY PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT D-3a

	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	\$ 645,020	\$ -	\$ 645,020	\$ 369,765	\$ 275,255
Grades 1-5	2,515,954	4,635	2,520,589	2,010,507	510,082
Total regular programs - instruction	<u>3,160,974</u>	<u>4,635</u>	<u>3,165,609</u>	<u>2,380,272</u>	<u>785,337</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	250,976	(718)	250,258	105,145	145,113
Other purchased services (400-500 series)	61,224	(575)	60,649	40,298	20,351
General supplies	44,575	17,513	62,088	49,562	12,526
Computers - instructional	70,760	(17,513)	53,247	2,094	51,153
Other objects	7,479	1,403	8,882	3,157	5,725
Miscellaneous expenditures	1,500	-	1,500	-	1,500
Total regular programs - undistributed instruction	<u>436,514</u>	<u>110</u>	<u>436,624</u>	<u>200,256</u>	<u>236,368</u>
Total regular programs	<u>3,597,488</u>	<u>4,745</u>	<u>3,602,233</u>	<u>2,580,528</u>	<u>1,021,705</u>
Special education:					
Cognitive - mild:					
Salaries of teachers	105,280	500	105,780	105,780	-
Other salaries for instruction	45,748	(500)	45,248	30,643	14,605
Total cognitive - mild	<u>151,028</u>	<u>-</u>	<u>151,028</u>	<u>136,423</u>	<u>14,605</u>
Cognitive - moderate:					
Salaries of teachers	143,770	(47,810)	95,960	95,960	-
Other salaries for instruction	42,889	1,651	44,540	44,540	-
Total cognitive - moderate	<u>186,659</u>	<u>(46,159)</u>	<u>140,500</u>	<u>140,500</u>	<u>-</u>
Learning/language disabilities:					
Salaries of teachers	-	58,370	58,370	58,370	-
Total learning/language disabilities	<u>-</u>	<u>58,370</u>	<u>58,370</u>	<u>58,370</u>	<u>-</u>
Resource room/resource center:					
Salaries of teachers	579,440	65,051	644,491	644,491	-
Other salaries for instruction	35,848	(24,265)	11,583	-	11,583
Total resource room/resource center	<u>615,288</u>	<u>40,786</u>	<u>656,074</u>	<u>644,491</u>	<u>11,583</u>
Total special education - instruction	<u>952,975</u>	<u>52,997</u>	<u>1,005,972</u>	<u>979,784</u>	<u>26,188</u>
Bilingual education:					
Salaries of teachers	170,960	2,500	173,460	173,460	-
Total bilingual education	<u>170,960</u>	<u>2,500</u>	<u>173,460</u>	<u>173,460</u>	<u>-</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	18,600	(5,895)	12,705	7,920	4,785
Total other instructional	<u>18,600</u>	<u>(5,895)</u>	<u>12,705</u>	<u>7,920</u>	<u>4,785</u>
Total - instruction	<u>4,740,023</u>	<u>54,347</u>	<u>4,794,370</u>	<u>3,741,692</u>	<u>1,052,678</u>
Attendance and social work services:					
Family/parent liaison salary	42,738	835	43,573	43,573	-
Total attendance and social work services	<u>42,738</u>	<u>835</u>	<u>43,573</u>	<u>43,573</u>	<u>-</u>
Health services:					
Salaries	58,015	3,120	61,135	61,135	-
Supplies and materials	3,000	-	3,000	-	3,000
Total health services	<u>61,015</u>	<u>3,120</u>	<u>64,135</u>	<u>61,135</u>	<u>3,000</u>
Other support services - students-regular:					
Salaries of other professional staff	118,630	1,000	119,630	119,630	-
Total other support services - students-regular	<u>118,630</u>	<u>1,000</u>	<u>119,630</u>	<u>119,630</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, 2022**

EXHIBIT D-3a

	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	\$ 2,332	\$ 114,212	\$ 113,380	\$ 832
Supplies and materials	800	-	800	693	107
Total educational media services/school library	<u>112,680</u>	<u>2,332</u>	<u>115,012</u>	<u>114,073</u>	<u>939</u>
Support services - school administration:					
Salaries of principals/assistant principals	310,600	5,917	316,517	316,337	180
Salaries of secretarial and clerical assistants	171,610	(10,319)	161,291	115,775	45,516
Other salaries	1,800	3,300	5,100	5,100	-
Supplies and materials	27,938	(3,436)	24,502	14,532	9,970
Total support services - school administration	<u>511,948</u>	<u>(4,538)</u>	<u>507,410</u>	<u>451,744</u>	<u>55,666</u>
Security:					
Salaries	155,514	-	155,514	148,924	6,590
Total security	<u>155,514</u>	<u>-</u>	<u>155,514</u>	<u>148,924</u>	<u>6,590</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	7,000	-	7,000	4,000	3,000
Total student transportation services	<u>7,000</u>	<u>-</u>	<u>7,000</u>	<u>4,000</u>	<u>3,000</u>
Unallocated employee benefits:					
Social Security contribution	83,697	11,324	95,021	65,928	29,093
TPAF contribution - ERIP	96,632	9,678	106,310	47,274	59,036
Health benefits	1,728,618	(78,098)	1,650,520	1,137,023	513,497
Total unallocated employee benefits	<u>1,908,947</u>	<u>(57,096)</u>	<u>1,851,851</u>	<u>1,250,225</u>	<u>601,626</u>
Total undistributed expenditures	<u>2,918,472</u>	<u>(54,347)</u>	<u>2,864,125</u>	<u>2,193,304</u>	<u>670,821</u>
Total current	<u>7,658,495</u>	<u>-</u>	<u>7,658,495</u>	<u>5,934,996</u>	<u>1,723,499</u>
Total expenditures	<u>7,658,495</u>	<u>-</u>	<u>7,658,495</u>	<u>5,934,996</u>	<u>1,723,499</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budget	7,585,142	-	7,585,142	5,940,091	1,645,051
Total other financing sources	<u>7,585,142</u>	<u>-</u>	<u>7,585,142</u>	<u>5,940,091</u>	<u>1,645,051</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(73,353)	-	(73,353)	5,095	(78,448)
Fund balances, July 1	73,353	-	73,353	73,353	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 78,448</u>	<u>\$ (78,448)</u>

**JERSEY CITY PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT D-3b

	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	\$ 4,249,045	\$ (665)	\$ 4,248,380	\$ 4,013,503	\$ 234,877
Total regular programs - instruction	<u>4,249,045</u>	<u>(665)</u>	<u>4,248,380</u>	<u>4,013,503</u>	<u>234,877</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	67,624	-	67,624	6,862	60,762
Purchased professional - educational services	12,500	(10,543)	1,957	-	1,957
Other purchased services (400-500 series)	34,100	28,884	62,984	48,933	14,051
General supplies	93,928	24,329	118,257	114,833	3,424
Computers - instructional	58,094	(50,600)	7,494	-	7,494
Other objects	6,509	1,208	7,717	2,009	5,708
Miscellaneous expenditures	1,500	750	2,250	503	1,747
Total regular programs - undistributed instruction	<u>274,255</u>	<u>(5,972)</u>	<u>268,283</u>	<u>173,140</u>	<u>95,143</u>
Total regular programs	<u>4,523,300</u>	<u>(6,637)</u>	<u>4,516,663</u>	<u>4,186,643</u>	<u>330,020</u>
Special education:					
Learning/language disabilities:					
Salaries of teachers	261,245	-	261,245	251,854	9,391
Other salaries for instruction	80,963	-	80,963	69,622	11,341
Total learning/language disabilities	<u>342,208</u>	<u>-</u>	<u>342,208</u>	<u>321,476</u>	<u>20,732</u>
Behavioral disabilities:					
Salaries of teachers	219,460	2,500	221,960	221,960	-
Other salaries for instruction	81,560	(2,500)	79,060	48,655	30,405
General supplies	3,000	-	3,000	3,000	-
Total behavioral disabilities	<u>304,020</u>	<u>-</u>	<u>304,020</u>	<u>273,615</u>	<u>30,405</u>
Resource room/resource center:					
Salaries of teachers	459,810	(21,302)	438,508	366,279	72,229
General supplies	3,000	-	3,000	3,000	-
Total resource room/resource center	<u>462,810</u>	<u>(21,302)</u>	<u>441,508</u>	<u>369,279</u>	<u>72,229</u>
Autism:					
Salaries of teachers	156,960	2,500	159,460	159,460	-
Other salaries for instruction	172,950	19,255	192,205	92,659	99,546
General supplies	3,000	-	3,000	2,981	19
Total autism	<u>332,910</u>	<u>21,755</u>	<u>354,665</u>	<u>255,100</u>	<u>99,565</u>
Total special education - instruction	<u>1,441,948</u>	<u>453</u>	<u>1,442,401</u>	<u>1,219,470</u>	<u>222,931</u>
Total - instruction	<u>5,965,248</u>	<u>(6,184)</u>	<u>5,959,064</u>	<u>5,406,113</u>	<u>552,951</u>
Attendance and social work services:					
Family/parent liaison salary	43,388	(34,710)	8,678	8,678	-
Total attendance and social work services	<u>43,388</u>	<u>(34,710)</u>	<u>8,678</u>	<u>8,678</u>	<u>-</u>
Health services:					
Salaries	103,280	(1,554)	101,726	101,726	-
Supplies and materials	3,199	-	3,199	2,810	389
Total health services	<u>106,479</u>	<u>(1,554)</u>	<u>104,925</u>	<u>104,536</u>	<u>389</u>
Other support services - students-regular:					
Salaries of other professional staff	226,760	34,919	261,679	261,679	-
Supplies and materials	2,061	-	2,061	2,061	-
Total other support services - students-regular	<u>228,821</u>	<u>34,919</u>	<u>263,740</u>	<u>263,740</u>	<u>-</u>
Educational media services/school library:					
Salaries	115,280	1,500	116,780	116,780	-
Supplies and materials	4,700	-	4,700	4,696	4
Computers	20,000	(20,000)	-	-	-
Total educational media services/school library	<u>139,980</u>	<u>(18,500)</u>	<u>121,480</u>	<u>121,476</u>	<u>4</u>

**JERSEY CITY PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT D-3b

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<u>M. S. 4 Frank R. Conwell- Middle School</u>					
Support services - school administration:					
Salaries of principals/assistant principals	\$ 390,500	\$ (5,610)	\$ 384,890	\$ 328,793	\$ 56,097
Salaries of secretarial and clerical assistants	172,810	3,285	176,095	176,095	-
Other salaries	1,950	-	1,950	1,320	630
Other purchased services (400-500 series)	51,124	3,150	54,274	39,657	14,617
Supplies and materials	51,118	(540)	50,578	34,701	15,877
Other objects	1,000	-	1,000	239	761
Total support services - school administration	<u>668,502</u>	<u>285</u>	<u>668,787</u>	<u>580,805</u>	<u>87,982</u>
Security:					
Salaries	207,236	462	207,698	207,698	-
Total security	<u>207,236</u>	<u>462</u>	<u>207,698</u>	<u>207,698</u>	<u>-</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	6,000	-	6,000	3,750	2,250
Total student transportation services	<u>6,000</u>	<u>-</u>	<u>6,000</u>	<u>3,750</u>	<u>2,250</u>
Unallocated employee benefits:					
Social Security contribution	102,252	1,856	104,108	77,916	26,192
TPAF contribution - ERIP	148,124	23,362	171,486	73,787	97,699
Health benefits	1,983,581	(23,408)	1,960,173	1,428,612	531,561
Total unallocated employee benefits	<u>2,233,957</u>	<u>1,810</u>	<u>2,235,767</u>	<u>1,580,315</u>	<u>655,452</u>
Total undistributed expenditures	<u>3,634,363</u>	<u>(17,288)</u>	<u>3,617,075</u>	<u>2,870,998</u>	<u>746,077</u>
Total current	<u>9,599,611</u>	<u>(23,472)</u>	<u>9,576,139</u>	<u>8,277,111</u>	<u>1,299,028</u>
Capital outlay:					
Equipment:					
Grades 6 - 8	-	23,472	23,472	-	23,472
Total equipment	<u>-</u>	<u>23,472</u>	<u>23,472</u>	<u>-</u>	<u>23,472</u>
Total capital outlay	<u>-</u>	<u>23,472</u>	<u>23,472</u>	<u>-</u>	<u>23,472</u>
Total expenditures	<u>9,599,611</u>	<u>-</u>	<u>9,599,611</u>	<u>8,277,111</u>	<u>1,322,500</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budget	9,484,686	-	9,484,686	8,330,959	1,153,727
Total other financing sources	<u>9,484,686</u>	<u>-</u>	<u>9,484,686</u>	<u>8,330,959</u>	<u>1,153,727</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(114,925)	-	(114,925)	53,848	(168,773)
Fund balances, July 1	114,925	-	114,925	114,925	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 168,773</u>	<u>\$ (168,773)</u>

**JERSEY CITY PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT D-3c

	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	\$ 205,110	\$ 168,280	\$ 373,390	\$ 373,390	\$ -
Grades 1-5	1,856,695	(33,645)	1,823,050	1,747,304	75,746
Grades 6-8	604,980	-	604,980	438,880	166,100
Total regular programs - instruction	<u>2,666,785</u>	<u>134,635</u>	<u>2,801,420</u>	<u>2,559,574</u>	<u>241,846</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	194,340	620	194,960	3,312	191,648
Other purchased services (400-500 series)	58,800	-	58,800	47,017	11,783
General supplies	113,214	51,447	164,661	154,138	10,523
Computers - instructional	74,091	(58,808)	15,283	6,127	9,156
Textbooks	500	-	500	-	500
Other objects	8,107	2,100	10,207	3,183	7,024
Miscellaneous expenditures	2,500	-	2,500	727	1,773
Total regular programs - undistributed instruction	<u>451,552</u>	<u>(4,641)</u>	<u>446,911</u>	<u>214,504</u>	<u>232,407</u>
Total regular programs	<u>3,118,337</u>	<u>129,994</u>	<u>3,248,331</u>	<u>2,774,078</u>	<u>474,253</u>
Special education:					
Cognitive - moderate:					
Salaries of teachers	55,340	4,479	59,819	59,819	-
Total cognitive - moderate	<u>55,340</u>	<u>4,479</u>	<u>59,819</u>	<u>59,819</u>	<u>-</u>
Learning/language disabilities:					
Salaries of teachers	523,625	(4,479)	519,146	372,946	146,200
Other salaries for instruction	313,393	68,542	381,935	346,087	35,848
General supplies	1,000	-	1,000	539	461
Total learning/language disabilities	<u>838,018</u>	<u>64,063</u>	<u>902,081</u>	<u>719,572</u>	<u>182,509</u>
Behavioral disabilities:					
Salaries of teachers	123,570	(123,564)	6	-	6
Total behavioral disabilities	<u>123,570</u>	<u>(123,564)</u>	<u>6</u>	<u>-</u>	<u>6</u>
Resource room/resource center:					
Salaries of teachers	788,495	-	788,495	658,814	129,681
Other salaries for instruction	81,596	122,564	204,160	168,311	35,849
General supplies	1,000	-	1,000	608	392
Total resource room/resource center	<u>871,091</u>	<u>122,564</u>	<u>993,655</u>	<u>827,733</u>	<u>165,922</u>
Total special education - instruction	<u>1,888,019</u>	<u>67,542</u>	<u>1,955,561</u>	<u>1,607,124</u>	<u>348,437</u>
Bilingual education:					
Salaries of teachers	596,370	(56,872)	539,498	348,442	191,056
General supplies	2,031	-	2,031	1,878	153
Total bilingual education	<u>598,401</u>	<u>(56,872)</u>	<u>541,529</u>	<u>350,320</u>	<u>191,209</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	4,800	-	4,800	3,585	1,215
Supplies and materials	1,000	-	1,000	-	1,000
Total other instructional	<u>5,800</u>	<u>-</u>	<u>5,800</u>	<u>3,585</u>	<u>2,215</u>
Total - instruction	<u>5,610,557</u>	<u>140,664</u>	<u>5,751,221</u>	<u>4,735,107</u>	<u>1,016,114</u>
Attendance and social work services:					
Family/parent liaison salary	43,388	150	43,538	40,689	2,849
Total attendance and social work services	<u>43,388</u>	<u>150</u>	<u>43,538</u>	<u>40,689</u>	<u>2,849</u>
Health services:					
Salaries	104,280	1,220	105,500	105,320	180
Supplies and materials	5,000	-	5,000	3,735	1,265
Total health services	<u>109,280</u>	<u>1,220</u>	<u>110,500</u>	<u>109,055</u>	<u>1,445</u>

**JERSEY CITY PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT D-3c

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<u>P. S. 5 Dr. Michael Conti</u>					
Other support services - students-regular:					
Salaries of other professional staff	\$ 168,970	\$ 633	\$ 169,603	\$ 115,151	\$ 54,452
Total other support services - students-regular	<u>168,970</u>	<u>633</u>	<u>169,603</u>	<u>115,151</u>	<u>54,452</u>
Educational media services/school library:					
Salaries	87,130	1,500	88,630	88,630	-
Supplies and materials	2,513	-	2,513	2,265	248
Total educational media services/school library	<u>89,643</u>	<u>1,500</u>	<u>91,143</u>	<u>90,895</u>	<u>248</u>
Support services - school administration:					
Salaries of principals/assistant principals	277,600	108,147	385,747	385,747	-
Salaries of secretarial and clerical assistants	199,365	-	199,365	133,401	65,964
Other salaries	3,000	-	3,000	3,000	-
Supplies and materials	3,000	4,251	7,251	4,106	3,145
Computers	2,000	(1,120)	880	-	880
Total support services - school administration	<u>484,965</u>	<u>111,278</u>	<u>596,243</u>	<u>526,254</u>	<u>69,989</u>
Security:					
Salaries	129,875	288	130,163	130,163	-
Total security	<u>129,875</u>	<u>288</u>	<u>130,163</u>	<u>130,163</u>	<u>-</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	5,000	(4,000)	1,000	-	1,000
Total student transportation services	<u>5,000</u>	<u>(4,000)</u>	<u>1,000</u>	<u>-</u>	<u>1,000</u>
Unallocated employee benefits:					
Social Security contribution	100,113	(184)	99,929	85,878	14,051
TPAF contribution - ERIP	95,176	9,098	104,274	45,485	58,789
Health benefits	2,148,560	(260,647)	1,887,913	1,555,414	332,499
Total unallocated employee benefits	<u>2,343,849</u>	<u>(251,733)</u>	<u>2,092,116</u>	<u>1,686,777</u>	<u>405,339</u>
Total undistributed expenditures	<u>3,374,970</u>	<u>(140,664)</u>	<u>3,234,306</u>	<u>2,698,984</u>	<u>535,322</u>
Total current	<u>8,985,527</u>	<u>-</u>	<u>8,985,527</u>	<u>7,434,091</u>	<u>1,551,436</u>
Total expenditures	<u>8,985,527</u>	<u>-</u>	<u>8,985,527</u>	<u>7,434,091</u>	<u>1,551,436</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budget	8,911,086	-	8,911,086	7,444,227	1,466,859
Total other financing sources	<u>8,911,086</u>	<u>-</u>	<u>8,911,086</u>	<u>7,444,227</u>	<u>1,466,859</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(74,441)	-	(74,441)	10,136	(84,577)
Fund balances, July 1	74,441	-	74,441	74,441	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 84,577</u>	<u>\$ (84,577)</u>

**JERSEY CITY PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT D-3d

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
P. S. 6 Jotham W. Wakeman					
EXPENDITURES -					
Current:					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 500,750	\$ (4,504)	\$ 496,246	\$ 426,920	\$ 69,326
Grades 1-5	2,906,912	245,736	3,152,648	3,137,607	15,041
Total regular programs - instruction	<u>3,407,662</u>	<u>241,232</u>	<u>3,648,894</u>	<u>3,564,527</u>	<u>84,367</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	327,314	(114,767)	212,547	212,547	-
Purchased professional - educational services	20,100	-	20,100	-	20,100
Other purchased services (400-500 series)	46,180	-	46,180	30,828	15,352
General supplies	117,065	-	117,065	43,366	73,699
Computers - instructional	75,798	-	75,798	40,800	34,998
Other objects	8,200	1,400	9,600	884	8,716
Miscellaneous expenditures	725	-	725	-	725
Total regular programs - undistributed instruction	<u>595,382</u>	<u>(113,367)</u>	<u>482,015</u>	<u>328,425</u>	<u>153,590</u>
Total regular programs	<u>4,003,044</u>	<u>127,865</u>	<u>4,130,909</u>	<u>3,892,952</u>	<u>237,957</u>
Special education:					
Learning/language disabilities:					
Salaries of teachers	108,580	37,600	146,180	146,180	-
Other salaries for instruction	53,096	49,155	102,251	102,251	-
Total learning/language disabilities	<u>161,676</u>	<u>86,755</u>	<u>248,431</u>	<u>248,431</u>	<u>-</u>
Behavioral disabilities:					
Salaries of teachers	149,970	(85,170)	64,800	64,800	-
Other salaries for instruction	47,748	907	48,655	48,655	-
Total behavioral disabilities	<u>197,718</u>	<u>(84,263)</u>	<u>113,455</u>	<u>113,455</u>	<u>-</u>
Resource room/resource center:					
Salaries of teachers	740,505	-	740,505	739,780	725
Other salaries for instruction	35,848	35,838	71,686	35,838	35,848
Total resource room/resource center	<u>776,353</u>	<u>35,838</u>	<u>812,191</u>	<u>775,618</u>	<u>36,573</u>
Total special education - instruction	<u>1,135,747</u>	<u>38,330</u>	<u>1,174,077</u>	<u>1,137,504</u>	<u>36,573</u>
Bilingual education:					
Salaries of teachers	488,360	(2,482)	485,878	388,740	97,138
Other salaries for instruction	83,595	(37,105)	46,490	-	46,490
Total bilingual education	<u>571,955</u>	<u>(39,587)</u>	<u>532,368</u>	<u>388,740</u>	<u>143,628</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	4,200	(4,200)	-	-	-
Total other instructional	<u>4,200</u>	<u>(4,200)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total - instruction	<u>5,714,946</u>	<u>122,408</u>	<u>5,837,354</u>	<u>5,419,196</u>	<u>418,158</u>
Attendance and social work services:					
Family/parent liaison salary	43,388	835	44,223	44,223	-
Supplies and materials	529	-	529	-	529
Total attendance and social work services	<u>43,917</u>	<u>835</u>	<u>44,752</u>	<u>44,223</u>	<u>529</u>
Health services:					
Salaries	104,280	500	104,780	104,780	-
Supplies and materials	1,008	-	1,008	-	1,008
Total health services	<u>105,288</u>	<u>500</u>	<u>105,788</u>	<u>104,780</u>	<u>1,008</u>
Other support services - students-regular:					
Salaries of other professional staff	109,230	1,000	110,230	110,230	-
Total other support services - students-regular	<u>109,230</u>	<u>1,000</u>	<u>110,230</u>	<u>110,230</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, 2022**

EXHIBIT D-3d

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
P. S. 6 Jotham W. Wakeman					
Educational media services/school library:					
Salaries	\$ 108,580	\$ 1,000	\$ 109,580	\$ 109,580	\$ -
Total educational media services/school library	<u>108,580</u>	<u>1,000</u>	<u>109,580</u>	<u>109,580</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	2,083	282,483	282,483	-
Salaries of secretarial and clerical assistants	178,515	3,884	182,399	176,243	6,156
Other salaries	6,145	-	6,145	6,000	145
Supplies and materials	17,024	-	17,024	14,536	2,488
Total support services - school administration	<u>482,084</u>	<u>5,967</u>	<u>488,051</u>	<u>479,262</u>	<u>8,789</u>
Security:					
Salaries	213,938	(8,885)	205,053	152,274	52,779
Total security	<u>213,938</u>	<u>(8,885)</u>	<u>205,053</u>	<u>152,274</u>	<u>52,779</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	5,000	-	5,000	-	5,000
Total student transportation services	<u>5,000</u>	<u>-</u>	<u>5,000</u>	<u>-</u>	<u>5,000</u>
Unallocated employee benefits:					
Social Security contribution	104,156	52,898	157,054	90,551	66,503
TPAF contribution - ERIP	109,014	22,923	131,937	55,907	76,030
Health benefits	1,989,909	(198,646)	1,791,263	1,511,048	280,215
Total unallocated employee benefits	<u>2,203,079</u>	<u>(122,825)</u>	<u>2,080,254</u>	<u>1,657,506</u>	<u>422,748</u>
Total undistributed expenditures	<u>3,274,116</u>	<u>(122,408)</u>	<u>3,151,708</u>	<u>2,657,855</u>	<u>493,853</u>
Total current	<u>8,989,062</u>	<u>-</u>	<u>8,989,062</u>	<u>8,077,051</u>	<u>912,011</u>
Capital outlay:					
Equipment:					
Grades 1 - 5	10,000	-	10,000	5,496	4,504
Total equipment	<u>10,000</u>	<u>-</u>	<u>10,000</u>	<u>5,496</u>	<u>4,504</u>
Total capital outlay	<u>10,000</u>	<u>-</u>	<u>10,000</u>	<u>5,496</u>	<u>4,504</u>
Total expenditures	<u>8,999,062</u>	<u>-</u>	<u>8,999,062</u>	<u>8,082,547</u>	<u>916,515</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budget	8,869,829	-	8,869,829	8,049,971	819,858
Total other financing sources	<u>8,869,829</u>	<u>-</u>	<u>8,869,829</u>	<u>8,049,971</u>	<u>819,858</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(129,233)	-	(129,233)	(32,576)	(96,657)
Fund balances, July 1	129,233	-	129,233	129,233	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 96,657</u>	<u>\$ (96,657)</u>

**JERSEY CITY PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT D-3e

	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	\$ 4,020,840	\$ -	\$ 4,020,840	\$ 3,839,065	\$ 181,775
Total regular programs - instruction	<u>4,020,840</u>	<u>-</u>	<u>4,020,840</u>	<u>3,839,065</u>	<u>181,775</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	111,513	-	111,513	-	111,513
Other purchased services (400-500 series)	133,577	40,500	174,077	94,583	79,494
General supplies	81,487	51,390	132,877	6,850	126,027
Computers - instructional	189,351	(117,370)	71,981	66,476	5,505
Other objects	23,000	(10,000)	13,000	9,000	4,000
Miscellaneous expenditures	750	-	750	-	750
Total regular programs - undistributed instruction	<u>539,678</u>	<u>(35,480)</u>	<u>504,198</u>	<u>176,909</u>	<u>327,289</u>
Total regular programs	<u>4,560,518</u>	<u>(35,480)</u>	<u>4,525,038</u>	<u>4,015,974</u>	<u>509,064</u>
Special education:					
Cognitive - mild:					
Salaries of teachers	108,580	-	108,580	-	108,580
Total cognitive - mild	<u>108,580</u>	<u>-</u>	<u>108,580</u>	<u>-</u>	<u>108,580</u>
Learning/language disabilities:					
Salaries of teachers	492,435	(170,305)	322,130	322,130	-
Other salaries for instruction	233,957	(29,433)	204,524	204,282	242
Total learning/language disabilities	<u>726,392</u>	<u>(199,738)</u>	<u>526,654</u>	<u>526,412</u>	<u>242</u>
Behavioral disabilities:					
Salaries of teachers	-	66,030	66,030	66,030	-
Other salaries for instruction	45,115	43,993	89,108	44,130	44,978
Total behavioral disabilities	<u>45,115</u>	<u>110,023</u>	<u>155,138</u>	<u>110,160</u>	<u>44,978</u>
Resource room/resource center:					
Salaries of teachers	976,940	109,520	1,086,460	1,033,620	52,840
General supplies	8,000	-	8,000	7,523	477
Total resource room/resource center	<u>984,940</u>	<u>109,520</u>	<u>1,094,460</u>	<u>1,041,143</u>	<u>53,317</u>
Total special education - instruction	<u>1,865,027</u>	<u>19,805</u>	<u>1,884,832</u>	<u>1,677,715</u>	<u>207,117</u>
Bilingual education:					
Salaries of teachers	1,446,935	40,090	1,487,025	1,432,060	54,965
Other salaries for instruction	228,902	(6,640)	222,262	194,437	27,825
General supplies	10,000	-	10,000	10,000	-
Total bilingual education	<u>1,685,837</u>	<u>33,450</u>	<u>1,719,287</u>	<u>1,636,497</u>	<u>82,790</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	-	5,000	5,000	2,340	2,660
Total other instructional	<u>-</u>	<u>5,000</u>	<u>5,000</u>	<u>2,340</u>	<u>2,660</u>
Total - instruction	<u>8,111,382</u>	<u>22,775</u>	<u>8,134,157</u>	<u>7,332,526</u>	<u>801,631</u>
Attendance and social work services:					
Family/parent liaison salary	42,738	835	43,573	43,573	-
Total attendance and social work services	<u>42,738</u>	<u>835</u>	<u>43,573</u>	<u>43,573</u>	<u>-</u>
Health services:					
Salaries	73,030	500	73,530	73,530	-
Total health services	<u>73,030</u>	<u>500</u>	<u>73,530</u>	<u>73,530</u>	<u>-</u>
Other support services - students-regular:					
Salaries of other professional staff	220,760	(29,954)	190,806	168,775	22,031
Supplies and materials	1,997	-	1,997	1,997	-
Total other support services - students-regular	<u>222,757</u>	<u>(29,954)</u>	<u>192,803</u>	<u>170,772</u>	<u>22,031</u>

**JERSEY CITY PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT D-3e

	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	\$ 1,500	\$ 113,380	\$ 113,380	\$ -
Total educational media services/school library	<u>111,880</u>	<u>1,500</u>	<u>113,380</u>	<u>113,380</u>	<u>-</u>
Instruction staff training services:					
Other purchased professional services - educational	25,000	(360)	24,640	18,900	5,740
Total instruction staff training services	<u>25,000</u>	<u>(360)</u>	<u>24,640</u>	<u>18,900</u>	<u>5,740</u>
Support services - school administration:					
Salaries of principals/assistant principals	254,800	117,993	372,793	283,327	89,466
Salaries of secretarial and clerical assistants	265,485	-	265,485	238,461	27,024
Other salaries	4,500	-	4,500	4,275	225
Other purchased services (400-500 series)	7,000	-	7,000	-	7,000
Total support services - school administration	<u>531,785</u>	<u>117,993</u>	<u>649,778</u>	<u>526,063</u>	<u>123,715</u>
Security:					
Salaries	198,837	-	198,837	180,132	18,705
Total security	<u>198,837</u>	<u>-</u>	<u>198,837</u>	<u>180,132</u>	<u>18,705</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	144,244	56,106	200,350	122,500	77,850
TPAF contribution - ERIP	224,597	36,151	260,748	113,225	147,523
Health benefits	2,584,986	(236,026)	2,348,960	1,975,438	373,522
Total unallocated employee benefits	<u>2,953,827</u>	<u>(143,769)</u>	<u>2,810,058</u>	<u>2,211,163</u>	<u>598,895</u>
Total undistributed expenditures	<u>4,177,854</u>	<u>(71,255)</u>	<u>4,106,599</u>	<u>3,337,513</u>	<u>769,086</u>
Total current	<u>12,289,236</u>	<u>(48,480)</u>	<u>12,240,756</u>	<u>10,670,039</u>	<u>1,570,717</u>
Capital outlay:					
Equipment:					
Grades 6 - 8	11,214	48,480	59,694	-	59,694
Total equipment	<u>11,214</u>	<u>48,480</u>	<u>59,694</u>	<u>-</u>	<u>59,694</u>
Total capital outlay	<u>11,214</u>	<u>48,480</u>	<u>59,694</u>	<u>-</u>	<u>59,694</u>
Total expenditures	<u>12,300,450</u>	<u>-</u>	<u>12,300,450</u>	<u>10,670,039</u>	<u>1,630,411</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budget	12,050,806	-	12,050,806	10,798,834	1,251,972
Total other financing sources	<u>12,050,806</u>	<u>-</u>	<u>12,050,806</u>	<u>10,798,834</u>	<u>1,251,972</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(249,644)	-	(249,644)	128,795	(378,439)
Fund balances, July 1	249,644	-	249,644	249,644	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 378,439</u>	<u>\$ (378,439)</u>

**JERSEY CITY PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT D-3f

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
P. S. 8 Charles E. Trefurt					
EXPENDITURES -					
Current:					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 428,220	\$ 2,000	\$ 430,220	\$ 430,220	\$ -
Grades 1-5	2,579,215	(100,713)	2,478,502	2,228,681	249,821
Total regular programs - instruction	3,007,435	(98,713)	2,908,722	2,658,901	249,821
Regular programs - undistributed instruction:					
Other salaries for instruction	145,325	160,595	305,920	204,484	101,436
Other purchased services (400-500 series)	36,721	(2,850)	33,871	26,249	7,622
General supplies	166,519	25,775	192,294	157,324	34,970
Computers - instructional	145,764	(21,220)	124,544	119,964	4,580
Textbooks	50	-	50	-	50
Other objects	7,426	(3,769)	3,657	3,230	427
Miscellaneous expenditures	725	-	725	-	725
Total regular programs - undistributed instruction	502,530	158,531	661,061	511,251	149,810
Total regular programs	3,509,965	59,818	3,569,783	3,170,152	399,631
Special education:					
Cognitive - moderate:					
Salaries of teachers	140,560	1,000	141,560	141,560	-
Other salaries for instruction	46,998	907	47,905	47,905	-
Total cognitive - moderate	187,558	1,907	189,465	189,465	-
Learning/language disabilities:					
Salaries of teachers	234,425	73,669	308,094	306,872	1,222
Other salaries for instruction	234,000	(1,496)	232,504	156,179	76,325
General supplies	3,000	-	3,000	1,953	1,047
Total learning/language disabilities	471,425	72,173	543,598	465,004	78,594
Behavioral disabilities:					
Salaries of teachers	120,570	-	120,570	116,638	3,932
Other salaries for instruction	90,887	-	90,887	-	90,887
General supplies	1,500	-	1,500	1,455	45
Total behavioral disabilities	212,957	-	212,957	118,093	94,864
Resource room/resource center:					
Salaries of teachers	856,015	(124,397)	731,618	552,583	179,035
Other salaries for instruction	86,944	47,905	134,849	47,905	86,944
General supplies	1,500	-	1,500	1,455	45
Total resource room/resource center	944,459	(76,492)	867,967	601,943	266,024
Autism:					
Salaries of teachers	222,850	-	222,850	221,418	1,432
Other salaries for instruction	93,346	-	93,346	47,255	46,091
Total autism	316,196	-	316,196	268,673	47,523
Total special education - instruction	2,132,595	(2,412)	2,130,183	1,643,178	487,005
Bilingual education:					
Salaries of teachers	1,268,910	-	1,268,910	986,512	282,398
Other salaries for instruction	281,344	-	281,344	178,146	103,198
General supplies	13,315	-	13,315	11,237	2,078
Textbooks	50	-	50	-	50
Total bilingual education	1,563,619	-	1,563,619	1,175,895	387,724
Total - instruction	7,206,179	57,406	7,263,585	5,989,225	1,274,360
Attendance and social work services:					
Family/parent liaison salary	42,738	835	43,573	43,573	-
Total attendance and social work services	42,738	835	43,573	43,573	-

**JERSEY CITY PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT D-3f

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
P. S. 8 Charles E. Trefurt					
Health services:					
Salaries	\$ 113,980	\$ 2,120	\$ 116,100	\$ 115,100	\$ 1,000
Supplies and materials	3,000	2,937	5,937	5,937	-
Total health services	<u>116,980</u>	<u>5,057</u>	<u>122,037</u>	<u>121,037</u>	<u>1,000</u>
Other support services - students-regular:					
Salaries of other professional staff	116,630	2,000	118,630	117,630	1,000
Supplies and materials	500	(500)	-	-	-
Total other support services - students-regular	<u>117,130</u>	<u>1,500</u>	<u>118,630</u>	<u>117,630</u>	<u>1,000</u>
Educational media services/school library:					
Salaries	111,880	3,000	114,880	113,380	1,500
Supplies and materials	3,000	(1,397)	1,603	1,212	391
Total educational media services/school library	<u>114,880</u>	<u>1,603</u>	<u>116,483</u>	<u>114,592</u>	<u>1,891</u>
Instruction staff training services:					
Supplies and materials	3,160	(798)	2,362	486	1,876
Total instruction staff training services	<u>3,160</u>	<u>(798)</u>	<u>2,362</u>	<u>486</u>	<u>1,876</u>
Support services - school administration:					
Salaries of principals/assistant principals	284,500	106,217	390,717	241,791	148,926
Salaries of secretarial and clerical assistants	165,525	(28,756)	136,769	133,209	3,560
Other salaries	2,910	-	2,910	2,676	234
Other purchased services (400-500 series)	29,111	(242)	28,869	14,320	14,549
Supplies and materials	10,003	8,120	18,123	11,329	6,794
Computers	4,000	(4,000)	-	-	-
Total support services - school administration	<u>496,049</u>	<u>81,339</u>	<u>577,388</u>	<u>403,325</u>	<u>174,063</u>
Security:					
Salaries	163,511	-	163,511	133,243	30,268
Total security	<u>163,511</u>	<u>-</u>	<u>163,511</u>	<u>133,243</u>	<u>30,268</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	6,076	(4,420)	1,656	1,500	156
Total student transportation services	<u>6,076</u>	<u>(4,420)</u>	<u>1,656</u>	<u>1,500</u>	<u>156</u>
Unallocated employee benefits:					
Social Security contribution	136,748	62,167	198,915	109,517	89,398
TPAF contribution - ERIP	124,681	-	124,681	59,852	64,829
Health benefits	2,248,814	(206,753)	2,042,061	1,538,398	503,663
Total unallocated employee benefits	<u>2,510,243</u>	<u>(144,586)</u>	<u>2,365,657</u>	<u>1,707,767</u>	<u>657,890</u>
Total undistributed expenditures	<u>3,570,767</u>	<u>(59,470)</u>	<u>3,511,297</u>	<u>2,643,153</u>	<u>868,144</u>
Total current	<u>10,776,946</u>	<u>(2,064)</u>	<u>10,774,882</u>	<u>8,632,378</u>	<u>2,142,504</u>
Capital outlay:					
Equipment:					
Grades 1 - 5	2,900	2,064	4,964	2,534	2,430
Total equipment	<u>2,900</u>	<u>2,064</u>	<u>4,964</u>	<u>2,534</u>	<u>2,430</u>
Total capital outlay	<u>2,900</u>	<u>2,064</u>	<u>4,964</u>	<u>2,534</u>	<u>2,430</u>
Total expenditures	<u>10,779,846</u>	<u>-</u>	<u>10,779,846</u>	<u>8,634,912</u>	<u>2,144,934</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budget	10,536,703	-	10,536,703	8,520,822	2,015,881
Total other financing sources	<u>10,536,703</u>	<u>-</u>	<u>10,536,703</u>	<u>8,520,822</u>	<u>2,015,881</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(243,143)	-	(243,143)	(114,090)	(129,053)
Fund balances, July 1	243,143	-	243,143	243,143	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 129,053</u>	<u>\$ (129,053)</u>

**JERSEY CITY PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT D-3g

	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	\$ 406,470	\$ 105,776	\$ 512,246	\$ 457,506	\$ 54,740
Grades 1-5	2,739,630	4,850	2,744,480	2,188,817	555,663
Grades 6-8	923,424	-	923,424	865,382	58,042
Total regular programs - instruction	<u>4,069,524</u>	<u>110,626</u>	<u>4,180,150</u>	<u>3,511,705</u>	<u>668,445</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	345,263	471	345,734	154,778	190,956
Other purchased services (400-500 series)	25,475	-	25,475	17,722	7,753
General supplies	176,385	(3,240)	173,145	48,186	124,959
Computers - instructional	36,117	-	36,117	-	36,117
Textbooks	68,322	(2,250)	66,072	-	66,072
Other objects	16,959	-	16,959	9,971	6,988
Miscellaneous expenditures	500	-	500	-	500
Total regular programs - undistributed instruction	<u>669,021</u>	<u>(5,019)</u>	<u>664,002</u>	<u>230,657</u>	<u>433,345</u>
Total regular programs	<u>4,738,545</u>	<u>105,607</u>	<u>4,844,152</u>	<u>3,742,362</u>	<u>1,101,790</u>
Special education:					
Learning/language disabilities:					
Salaries of teachers	-	84,830	84,830	84,830	-
Other salaries for instruction	-	71,749	71,749	71,749	-
Total learning/language disabilities	<u>-</u>	<u>156,579</u>	<u>156,579</u>	<u>156,579</u>	<u>-</u>
Resource room/resource center:					
Salaries of teachers	766,840	(149,768)	617,072	617,072	-
Other salaries for instruction	35,848	-	35,848	-	35,848
General supplies	3,954	-	3,954	1,055	2,899
Total resource room/resource center	<u>806,642</u>	<u>(149,768)</u>	<u>656,874</u>	<u>618,127</u>	<u>38,747</u>
Autism:					
Salaries of teachers	100,830	1,000	101,830	101,830	-
Other salaries for instruction	53,096	-	53,096	43,698	9,398
Total autism	<u>153,926</u>	<u>1,000</u>	<u>154,926</u>	<u>145,528</u>	<u>9,398</u>
Total special education - instruction	<u>960,568</u>	<u>7,811</u>	<u>968,379</u>	<u>920,234</u>	<u>48,145</u>
Bilingual education:					
Salaries of teachers	588,575	27,427	616,002	598,943	17,059
Other salaries for instruction	96,211	22,046	118,257	118,257	-
General supplies	3,000	-	3,000	-	3,000
Total bilingual education	<u>687,786</u>	<u>49,473</u>	<u>737,259</u>	<u>717,200</u>	<u>20,059</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	8,250	-	8,250	3,990	4,260
Total other instructional	<u>8,250</u>	<u>-</u>	<u>8,250</u>	<u>3,990</u>	<u>4,260</u>
Total - instruction	<u>6,395,149</u>	<u>162,891</u>	<u>6,558,040</u>	<u>5,383,786</u>	<u>1,174,254</u>
Attendance and social work services:					
Family/parent liaison salary	33,778	338	34,116	34,116	-
Total attendance and social work services	<u>33,778</u>	<u>338</u>	<u>34,116</u>	<u>34,116</u>	<u>-</u>
Health services:					
Salaries	58,015	120	58,135	5,922	52,213
Supplies and materials	6,000	(4,118)	1,882	1,882	-
Total health services	<u>64,015</u>	<u>(3,998)</u>	<u>60,017</u>	<u>7,804</u>	<u>52,213</u>
Other support services - students-regular:					
Salaries of other professional staff	286,600	-	286,600	234,860	51,740
Total other support services - students-regular	<u>286,600</u>	<u>-</u>	<u>286,600</u>	<u>234,860</u>	<u>51,740</u>

**JERSEY CITY PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT D-3g

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<u>P. S. 11 Martin Luther King Jr.</u>					
Educational media services/school library:					
Salaries	\$ 77,330	\$ 1,000	\$ 78,330	\$ 78,330	\$ -
Supplies and materials	2,500	(2,500)	-	-	-
Total educational media services/school library	<u>79,830</u>	<u>(1,500)</u>	<u>78,330</u>	<u>78,330</u>	<u>-</u>
Support services - school administration:					
Salaries of principals/assistant principals	293,100	6,750	299,850	299,850	-
Salaries of secretarial and clerical assistants	145,490	22,285	167,775	97,835	69,940
Other purchased services (400-500 series)	83,233	(709)	82,524	18,348	64,176
Supplies and materials	5,000	(2,302)	2,698	2,533	165
Total support services - school administration	<u>526,823</u>	<u>26,024</u>	<u>552,847</u>	<u>418,566</u>	<u>134,281</u>
Security:					
Salaries	150,482	27,205	177,687	177,687	-
Total security	<u>150,482</u>	<u>27,205</u>	<u>177,687</u>	<u>177,687</u>	<u>-</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	6,500	9,629	16,129	15,504	625
Total student transportation services	<u>6,500</u>	<u>9,629</u>	<u>16,129</u>	<u>15,504</u>	<u>625</u>
Unallocated employee benefits:					
Social Security contribution	105,672	52,027	157,699	92,112	65,587
TPAF contribution - ERIP	158,109	25,479	183,588	78,518	105,070
Health benefits	2,186,946	(298,095)	1,888,851	1,484,394	404,457
Total unallocated employee benefits	<u>2,450,727</u>	<u>(220,589)</u>	<u>2,230,138</u>	<u>1,655,024</u>	<u>575,114</u>
Total undistributed expenditures	<u>3,598,755</u>	<u>(162,891)</u>	<u>3,435,864</u>	<u>2,621,891</u>	<u>813,973</u>
Total current	<u>9,993,904</u>	<u>-</u>	<u>9,993,904</u>	<u>8,005,677</u>	<u>1,988,227</u>
Total expenditures	<u>9,993,904</u>	<u>-</u>	<u>9,993,904</u>	<u>8,005,677</u>	<u>1,988,227</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budget	9,846,470	-	9,846,470	8,025,250	1,821,220
Total other financing sources	<u>9,846,470</u>	<u>-</u>	<u>9,846,470</u>	<u>8,025,250</u>	<u>1,821,220</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(147,434)	-	(147,434)	19,573	(167,007)
Fund balances, July 1	147,434	-	147,434	147,434	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 167,007</u>	<u>\$ (167,007)</u>

**JERSEY CITY PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT D-3h

	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	\$ 151,870	\$ -	\$ 151,870	\$ 100,830	\$ 51,040
Grades 1-5	1,515,549	(7,594)	1,507,955	1,348,116	159,839
Total regular programs - instruction	<u>1,667,419</u>	<u>(7,594)</u>	<u>1,659,825</u>	<u>1,448,946</u>	<u>210,879</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	67,624	5,633	73,257	5,633	67,624
Other purchased services (400-500 series)	2,000	-	2,000	513	1,487
General supplies	66,240	5,505	71,745	63,639	8,106
Computers - instructional	32,360	9,994	42,354	36,641	5,713
Textbooks	3,000	(3,000)	-	-	-
Other objects	12,300	(6,500)	5,800	-	5,800
Miscellaneous expenditures	750	-	750	-	750
Total regular programs - undistributed instruction	<u>184,274</u>	<u>11,632</u>	<u>195,906</u>	<u>106,426</u>	<u>89,480</u>
Total regular programs	<u>1,851,693</u>	<u>4,038</u>	<u>1,855,731</u>	<u>1,555,372</u>	<u>300,359</u>
Special education:					
Cognitive - mild:					
General supplies	960	-	960	959	1
Total cognitive - mild	<u>960</u>	<u>-</u>	<u>960</u>	<u>959</u>	<u>1</u>
Learning/language disabilities:					
Other salaries for instruction	-	30,358	30,358	30,358	-
Total learning/language disabilities	<u>-</u>	<u>30,358</u>	<u>30,358</u>	<u>30,358</u>	<u>-</u>
Behavioral disabilities:					
Salaries of teachers	55,340	-	55,340	-	55,340
Other salaries for instruction	47,748	-	47,748	-	47,748
Total behavioral disabilities	<u>103,088</u>	<u>-</u>	<u>103,088</u>	<u>-</u>	<u>103,088</u>
Resource room/resource center:					
Salaries of teachers	594,830	159,990	754,820	506,770	248,050
General supplies	1,045	-	1,045	935	110
Total resource room/resource center	<u>595,875</u>	<u>159,990</u>	<u>755,865</u>	<u>507,705</u>	<u>248,160</u>
Autism:					
Salaries of teachers	200,810	-	200,810	145,083	55,727
Other salaries for instruction	46,998	-	46,998	44,141	2,857
Total autism	<u>247,808</u>	<u>-</u>	<u>247,808</u>	<u>189,224</u>	<u>58,584</u>
Total special education - instruction	<u>947,731</u>	<u>190,348</u>	<u>1,138,079</u>	<u>728,246</u>	<u>409,833</u>
Bilingual education:					
Salaries of teachers	815,340	(190,348)	624,992	531,026	93,966
Other salaries for instruction	87,526	-	87,526	60,214	27,312
General supplies	5,000	-	5,000	3,097	1,903
Total bilingual education	<u>907,866</u>	<u>(190,348)</u>	<u>717,518</u>	<u>594,337</u>	<u>123,181</u>
Total - instruction	<u>3,707,290</u>	<u>4,038</u>	<u>3,711,328</u>	<u>2,877,955</u>	<u>833,373</u>
Attendance and social work services:					
Family/parent liaison salary	33,778	338	34,116	34,116	-
Total attendance and social work services	<u>33,778</u>	<u>338</u>	<u>34,116</u>	<u>34,116</u>	<u>-</u>
Health services:					
Salaries	103,280	590	103,870	103,780	90
Supplies and materials	1,500	-	1,500	1,500	-
Total health services	<u>104,780</u>	<u>590</u>	<u>105,370</u>	<u>105,280</u>	<u>90</u>

**JERSEY CITY PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT D-3h

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
P. S. 12 Julia A. Barnes					
Other support services - students-regular:					
Salaries of other professional staff	\$ 112,530	\$ -	\$ 112,530	\$ 99,355	\$ 13,175
Supplies and materials	1,000	-	1,000	964	36
Total other support services - students-regular	<u>113,530</u>	<u>-</u>	<u>113,530</u>	<u>100,319</u>	<u>13,211</u>
Educational media services/school library:					
Salaries	113,580	418	113,998	58,370	55,628
Other salaries for instruction	43,388	418	43,806	43,806	-
Supplies and materials	800	-	800	799	1
Total educational media services/school library	<u>157,768</u>	<u>836</u>	<u>158,604</u>	<u>102,975</u>	<u>55,629</u>
Support services - school administration:					
Salaries of principals/assistant principals	156,200	2,333	158,533	155,833	2,700
Salaries of secretarial and clerical assistants	131,285	2,844	134,129	134,129	-
Other purchased services (400-500 series)	36,348	(715)	35,633	12,743	22,890
Supplies and materials	3,000	-	3,000	2,991	9
Total support services - school administration	<u>326,833</u>	<u>4,462</u>	<u>331,295</u>	<u>305,696</u>	<u>25,599</u>
Security:					
Salaries	117,885	-	117,885	97,624	20,261
Total security	<u>117,885</u>	<u>-</u>	<u>117,885</u>	<u>97,624</u>	<u>20,261</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	6,000	(5,687)	313	-	313
Total student transportation services	<u>6,000</u>	<u>(5,687)</u>	<u>313</u>	<u>-</u>	<u>313</u>
Unallocated employee benefits:					
Social Security contribution	63,840	22,195	86,035	54,396	31,639
TPAF contribution - ERIP	74,757	-	74,757	35,103	39,654
Health benefits	1,263,495	(26,772)	1,236,723	788,263	448,460
Total unallocated employee benefits	<u>1,402,092</u>	<u>(4,577)</u>	<u>1,397,515</u>	<u>877,762</u>	<u>519,753</u>
Total undistributed expenditures	<u>2,262,666</u>	<u>(4,038)</u>	<u>2,258,628</u>	<u>1,623,772</u>	<u>634,856</u>
Total current	<u>5,969,956</u>	<u>-</u>	<u>5,969,956</u>	<u>4,501,727</u>	<u>1,468,229</u>
Total expenditures	<u>5,969,956</u>	<u>-</u>	<u>5,969,956</u>	<u>4,501,727</u>	<u>1,468,229</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budget	5,877,165	-	5,877,165	4,467,175	1,409,990
Total other financing sources	<u>5,877,165</u>	<u>-</u>	<u>5,877,165</u>	<u>4,467,175</u>	<u>1,409,990</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(92,791)	-	(92,791)	(34,552)	(58,239)
Fund balances, July 1	92,791	-	92,791	92,791	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 58,239</u>	<u>\$ (58,239)</u>

**JERSEY CITY PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT D-3i

	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	\$ 213,860	\$ 51,132	\$ 264,992	\$ 264,992	\$ -
Grades 1-5	1,976,825	(42,330)	1,934,495	1,607,473	327,022
Grades 6-8	338,165	-	338,165	230,430	107,735
Total regular programs - instruction	<u>2,528,850</u>	<u>8,802</u>	<u>2,537,652</u>	<u>2,102,895</u>	<u>434,757</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	154,532	-	154,532	30,137	124,395
Other purchased services (400-500 series)	8,903	-	8,903	6,047	2,856
General supplies	106,300	-	106,300	46,389	59,911
Computers - instructional	63,060	-	63,060	63,060	-
Other objects	13,000	-	13,000	1,486	11,514
Total regular programs - undistributed instruction	<u>345,795</u>	<u>-</u>	<u>345,795</u>	<u>147,119</u>	<u>198,676</u>
Total regular programs	<u>2,874,645</u>	<u>8,802</u>	<u>2,883,447</u>	<u>2,250,014</u>	<u>633,433</u>
Special education:					
Learning/language disabilities:					
Salaries of teachers	220,460	-	220,460	119,724	100,736
Other salaries for instruction	39,008	69,159	108,167	108,167	-
Total learning/language disabilities	<u>259,468</u>	<u>69,159</u>	<u>328,627</u>	<u>227,891</u>	<u>100,736</u>
Behavioral disabilities:					
Salaries of teachers	66,740	-	66,740	-	66,740
Other salaries for instruction	92,104	(975)	91,129	-	91,129
Total behavioral disabilities	<u>158,844</u>	<u>(975)</u>	<u>157,869</u>	<u>-</u>	<u>157,869</u>
Resource room/resource center:					
Salaries of teachers	470,310	169,746	640,056	640,056	-
Other salaries for instruction	35,848	-	35,848	-	35,848
Total resource room/resource center	<u>506,158</u>	<u>169,746</u>	<u>675,904</u>	<u>640,056</u>	<u>35,848</u>
Autism:					
Salaries of teachers	876,930	(174,356)	702,574	702,574	-
Other salaries for instruction	293,249	(56,261)	236,988	234,455	2,533
Total autism	<u>1,170,179</u>	<u>(230,617)</u>	<u>939,562</u>	<u>937,029</u>	<u>2,533</u>
Total special education - instruction	<u>2,094,649</u>	<u>7,313</u>	<u>2,101,962</u>	<u>1,804,976</u>	<u>296,986</u>
Bilingual education:					
Salaries of teachers	54,740	-	54,740	-	54,740
Total bilingual education	<u>54,740</u>	<u>-</u>	<u>54,740</u>	<u>-</u>	<u>54,740</u>
Total - instruction	<u>5,024,034</u>	<u>16,115</u>	<u>5,040,149</u>	<u>4,054,990</u>	<u>985,159</u>
Attendance and social work services:					
Family/parent liaison salary	27,022	-	27,022	24,286	2,736
Supplies and materials	1,000	-	1,000	314	686
Total attendance and social work services	<u>28,022</u>	<u>-</u>	<u>28,022</u>	<u>24,600</u>	<u>3,422</u>
Health services:					
Salaries	55,340	5,660	61,000	61,000	-
Supplies and materials	1,000	-	1,000	-	1,000
Total health services	<u>56,340</u>	<u>5,660</u>	<u>62,000</u>	<u>61,000</u>	<u>1,000</u>
Other support services - students-regular:					
Salaries of other professional staff	61,965	3,485	65,450	65,450	-
Supplies and materials	1,000	-	1,000	577	423
Total other support services - students-regular	<u>62,965</u>	<u>3,485</u>	<u>66,450</u>	<u>66,027</u>	<u>423</u>

**JERSEY CITY PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT D-3i

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
P. S. 14 Ollie Culbreth Jr.					
Educational media services/school library:					
Salaries	\$ 54,740	\$ (54,740)	\$ -	\$ -	\$ -
Supplies and materials	1,000	-	1,000	-	1,000
Total educational media services/school library	<u>55,740</u>	<u>(54,740)</u>	<u>1,000</u>	<u>-</u>	<u>1,000</u>
Support services - school administration:					
Salaries of principals/assistant principals	302,000	3,167	305,167	305,167	-
Salaries of secretarial and clerical assistants	111,815	42,428	154,243	101,441	52,802
Other salaries	5,000	-	5,000	2,580	2,420
Other purchased services (400-500 series)	2,000	-	2,000	-	2,000
Supplies and materials	11,000	-	11,000	-	11,000
Total support services - school administration	<u>431,815</u>	<u>45,595</u>	<u>477,410</u>	<u>409,188</u>	<u>68,222</u>
Security:					
Salaries	143,153	-	143,153	105,421	37,732
Total security	<u>143,153</u>	<u>-</u>	<u>143,153</u>	<u>105,421</u>	<u>37,732</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	5,000	-	5,000	1,000	4,000
Total student transportation services	<u>5,000</u>	<u>-</u>	<u>5,000</u>	<u>1,000</u>	<u>4,000</u>
Unallocated employee benefits:					
Social Security contribution	93,884	(3,192)	90,692	68,913	21,779
TPAF contribution - ERIP	90,804	3,818	94,622	42,634	51,988
Health benefits	1,940,555	(16,741)	1,923,814	1,081,126	842,688
Total unallocated employee benefits	<u>2,125,243</u>	<u>(16,115)</u>	<u>2,109,128</u>	<u>1,192,673</u>	<u>916,455</u>
Total undistributed expenditures	<u>2,908,278</u>	<u>(16,115)</u>	<u>2,892,163</u>	<u>1,859,909</u>	<u>1,032,254</u>
Total current	<u>7,932,312</u>	<u>-</u>	<u>7,932,312</u>	<u>5,914,899</u>	<u>2,017,413</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>7,947,312</u>	<u>-</u>	<u>7,947,312</u>	<u>5,914,899</u>	<u>2,032,413</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budget	7,825,707	-	7,825,707	5,856,629	1,969,078
Total other financing sources	<u>7,825,707</u>	<u>-</u>	<u>7,825,707</u>	<u>5,856,629</u>	<u>1,969,078</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(121,605)	-	(121,605)	(58,270)	(63,335)
Fund balances, July 1	121,605	-	121,605	121,605	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 63,335</u>	<u>\$ (63,335)</u>

**JERSEY CITY PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT D-3j

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<u>P. S. 15 Whitney M.Young Jr.-Primary School</u>					
EXPENDITURES -					
Current:					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 310,365	\$ -	\$ 310,365	\$ 105,780	\$ 204,585
Grades 1-5	2,962,251	160,920	3,123,171	2,989,939	133,232
Grades 6-8	726,905	20,209	747,114	574,597	172,517
Total regular programs - instruction	<u>3,999,521</u>	<u>181,129</u>	<u>4,180,650</u>	<u>3,670,316</u>	<u>510,334</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	234,709	-	234,709	85,358	149,351
Other purchased services (400-500 series)	23,337	29,622	52,959	4,869	48,090
General supplies	95,990	44,565	140,555	72,957	67,598
Computers - instructional	80,896	(64,520)	16,376	-	16,376
Other objects	12,000	(7,183)	4,817	4,625	192
Miscellaneous expenditures	1,500	-	1,500	-	1,500
Total regular programs - undistributed instruction	<u>448,432</u>	<u>2,484</u>	<u>450,916</u>	<u>167,809</u>	<u>283,107</u>
Total regular programs	<u>4,447,953</u>	<u>183,613</u>	<u>4,631,566</u>	<u>3,838,125</u>	<u>793,441</u>
Special education:					
Cognitive - mild:					
General supplies	1,000	-	1,000	907	93
Total cognitive - mild	<u>1,000</u>	<u>-</u>	<u>1,000</u>	<u>907</u>	<u>93</u>
Learning/language disabilities:					
Salaries of teachers	316,390	1,372	317,762	273,882	43,880
Other salaries for instruction	189,731	-	189,731	178,064	11,667
General supplies	1,011	-	1,011	994	17
Total learning/language disabilities	<u>507,132</u>	<u>1,372</u>	<u>508,504</u>	<u>452,940</u>	<u>55,564</u>
Behavioral disabilities:					
Salaries of teachers	309,890	(29,055)	280,835	277,140	3,695
Other salaries for instruction	135,002	-	135,002	87,272	47,730
General supplies	1,000	-	1,000	995	5
Total behavioral disabilities	<u>445,892</u>	<u>(29,055)</u>	<u>416,837</u>	<u>365,407</u>	<u>51,430</u>
Resource room/resource center:					
Salaries of teachers	808,005	145,881	953,886	950,191	3,695
Other salaries for instruction	35,848	-	35,848	-	35,848
General supplies	1,015	-	1,015	1,000	15
Total resource room/resource center	<u>844,868</u>	<u>145,881</u>	<u>990,749</u>	<u>951,191</u>	<u>39,558</u>
Autism:					
Salaries of teachers	551,730	46,389	598,119	598,119	-
Other salaries for instruction	519,087	45,889	564,976	559,670	5,306
General supplies	1,506	-	1,506	1,452	54
Total autism	<u>1,072,323</u>	<u>92,278</u>	<u>1,164,601</u>	<u>1,159,241</u>	<u>5,360</u>
Total special education - instruction	<u>2,871,215</u>	<u>210,476</u>	<u>3,081,691</u>	<u>2,929,686</u>	<u>152,005</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	-	694	694	694	-
Total other instructional	<u>-</u>	<u>694</u>	<u>694</u>	<u>694</u>	<u>-</u>
Total - instruction	<u>7,319,168</u>	<u>394,783</u>	<u>7,713,951</u>	<u>6,768,505</u>	<u>945,446</u>
Attendance and social work services:					
Family/parent liaison salary	42,138	-	42,138	31,940	10,198
Total attendance and social work services	<u>42,138</u>	<u>-</u>	<u>42,138</u>	<u>31,940</u>	<u>10,198</u>

**JERSEY CITY PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT D-3j

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
P. S. 15 Whitney M.Young Jr.-Primary School					
Health services:					
Salaries	\$ 103,280	\$ (80,000)	\$ 23,280	\$ 17,892	\$ 5,388
Supplies and materials	2,000	(370)	1,630	1,245	385
Total health services	<u>105,280</u>	<u>(80,370)</u>	<u>24,910</u>	<u>19,137</u>	<u>5,773</u>
Other support services - students-regular:					
Salaries of other professional staff	132,215	9,075	141,290	141,290	-
Supplies and materials	1,000	-	1,000	746	254
Total other support services - students-regular	<u>133,215</u>	<u>9,075</u>	<u>142,290</u>	<u>142,036</u>	<u>254</u>
Educational media services/school library:					
Salaries	103,130	1,500	104,630	104,630	-
Supplies and materials	1,629	-	1,629	1,328	301
Total educational media services/school library	<u>104,759</u>	<u>1,500</u>	<u>106,259</u>	<u>105,958</u>	<u>301</u>
Support services - school administration:					
Salaries of principals/assistant principals	371,100	47,730	418,830	333,665	85,165
Salaries of secretarial and clerical assistants	122,755	1,080	123,835	87,481	36,354
Other salaries	4,080	(4,080)	-	-	-
Other purchased services (400-500 series)	26,943	-	26,943	17,943	9,000
Supplies and materials	4,071	(4,000)	71	-	71
Computers	10,912	(5,000)	5,912	5,753	159
Total support services - school administration	<u>539,861</u>	<u>35,730</u>	<u>575,591</u>	<u>444,842</u>	<u>130,749</u>
Security:					
Salaries	216,350	31,481	247,831	247,804	27
Total security	<u>216,350</u>	<u>31,481</u>	<u>247,831</u>	<u>247,804</u>	<u>27</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	5,000	(3,130)	1,870	1,693	177
Total student transportation services	<u>5,000</u>	<u>(3,130)</u>	<u>1,870</u>	<u>1,693</u>	<u>177</u>
Unallocated employee benefits:					
Social Security contribution	156,560	17,517	174,077	133,897	40,180
TPAF contribution - ERIP	152,914	11,307	164,221	76,258	87,963
Health benefits	2,513,557	(450,784)	2,062,773	1,920,096	142,677
Total unallocated employee benefits	<u>2,823,031</u>	<u>(421,960)</u>	<u>2,401,071</u>	<u>2,130,251</u>	<u>270,820</u>
Total undistributed expenditures	<u>3,969,634</u>	<u>(427,674)</u>	<u>3,541,960</u>	<u>3,123,661</u>	<u>418,299</u>
Total current	<u>11,288,802</u>	<u>(32,891)</u>	<u>11,255,911</u>	<u>9,892,166</u>	<u>1,363,745</u>
Capital outlay:					
Equipment:					
Grades 1 - 5	-	32,891	32,891	-	32,891
Total equipment	<u>-</u>	<u>32,891</u>	<u>32,891</u>	<u>-</u>	<u>32,891</u>
Total capital outlay	<u>-</u>	<u>32,891</u>	<u>32,891</u>	<u>-</u>	<u>32,891</u>
Total expenditures	<u>11,288,802</u>	<u>-</u>	<u>11,288,802</u>	<u>9,892,166</u>	<u>1,396,636</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budget	11,157,225	-	11,157,225	10,007,158	1,150,067
Total other financing sources	<u>11,157,225</u>	<u>-</u>	<u>11,157,225</u>	<u>10,007,158</u>	<u>1,150,067</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(131,577)	-	(131,577)	114,992	(246,569)
Fund balances, July 1	131,577	-	131,577	131,577	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 246,569</u>	<u>\$ (246,569)</u>

**JERSEY CITY PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT D-3k

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
P. S. 16 Cornelia F. Bradford					
EXPENDITURES -					
Current:					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 421,465	\$ -	\$ 421,465	\$ 417,687	\$ 3,778
Grades 1-5	2,178,212	(102,698)	2,075,514	1,867,504	208,010
Total regular programs - instruction	<u>2,599,677</u>	<u>(102,698)</u>	<u>2,496,979</u>	<u>2,285,191</u>	<u>211,788</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	323,466	99,315	422,781	313,285	109,496
Other purchased services (400-500 series)	32,286	(8,755)	23,531	9,947	13,584
General supplies	158,986	46,322	205,308	67,325	137,983
Computers - instructional	113,154	(8,824)	104,330	102,411	1,919
Textbooks	10,014	(10,000)	14	-	14
Other objects	20,000	(15,846)	4,154	3,852	302
Miscellaneous expenditures	1,896	1,081	2,977	1,059	1,918
Total regular programs - undistributed instruction	<u>659,802</u>	<u>103,293</u>	<u>763,095</u>	<u>497,879</u>	<u>265,216</u>
Total regular programs	<u>3,259,479</u>	<u>595</u>	<u>3,260,074</u>	<u>2,783,070</u>	<u>477,004</u>
Special education:					
Resource room/resource center:					
Salaries of teachers	574,290	28,932	603,222	603,222	-
Other salaries for instruction	35,848	(28,932)	6,916	-	6,916
Total resource room/resource center	<u>610,138</u>	<u>-</u>	<u>610,138</u>	<u>603,222</u>	<u>6,916</u>
Total special education - instruction	<u>610,138</u>	<u>-</u>	<u>610,138</u>	<u>603,222</u>	<u>6,916</u>
Bilingual education:					
Salaries of teachers	113,580	-	113,580	60,687	52,893
Total bilingual education	<u>113,580</u>	<u>-</u>	<u>113,580</u>	<u>60,687</u>	<u>52,893</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	7,200	5,303	12,503	12,503	-
Total other instructional	<u>7,200</u>	<u>5,303</u>	<u>12,503</u>	<u>12,503</u>	<u>-</u>
Total - instruction	<u>3,990,397</u>	<u>5,898</u>	<u>3,996,295</u>	<u>3,459,482</u>	<u>536,813</u>
Attendance and social work services:					
Family/parent liaison salary	64,220	(19,226)	44,994	33,328	11,666
Total attendance and social work services	<u>64,220</u>	<u>(19,226)</u>	<u>44,994</u>	<u>33,328</u>	<u>11,666</u>
Health services:					
Salaries	108,580	1,180	109,760	109,760	-
Supplies and materials	3,000	(777)	2,223	2,223	-
Total health services	<u>111,580</u>	<u>403</u>	<u>111,983</u>	<u>111,983</u>	<u>-</u>
Other support services - students-regular:					
Salaries of other professional staff	112,530	1,500	114,030	114,030	-
Total other support services - students-regular	<u>112,530</u>	<u>1,500</u>	<u>114,030</u>	<u>114,030</u>	<u>-</u>
Educational media services/school library:					
Salaries	76,330	1,000	77,330	77,330	-
Total educational media services/school library	<u>76,330</u>	<u>1,000</u>	<u>77,330</u>	<u>77,330</u>	<u>-</u>
Support services - school administration:					
Salaries of principals/assistant principals	304,700	4,000	308,700	308,700	-
Salaries of secretarial and clerical assistants	105,945	17,286	123,231	122,430	801
Other salaries	2,880	300	3,180	2,943	237
Other purchased services (400-500 series)	-	820	820	820	-
Travel	-	175	175	165	10
Supplies and materials	3,000	(926)	2,074	1,966	108
Other objects	2,500	(2,265)	235	235	-
Total support services - school administration	<u>419,025</u>	<u>19,390</u>	<u>438,415</u>	<u>437,259</u>	<u>1,156</u>

**JERSEY CITY PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT D-3k

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
P. S. 16 Cornelia F. Bradford					
Security:					
Salaries	\$ 86,450	\$ 758	\$ 87,208	\$ 87,208	\$ -
Total security	<u>86,450</u>	<u>758</u>	<u>87,208</u>	<u>87,208</u>	<u>-</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	20,000	(9,723)	10,277	8,925	1,352
Total student transportation services	<u>20,000</u>	<u>(9,723)</u>	<u>10,277</u>	<u>8,925</u>	<u>1,352</u>
Unallocated employee benefits:					
Social Security contribution	49,938	47,721	97,659	64,026	33,633
Health benefits	1,276,350	(47,721)	1,228,629	917,390	311,239
Total unallocated employee benefits	<u>1,326,288</u>	<u>-</u>	<u>1,326,288</u>	<u>981,416</u>	<u>344,872</u>
Total undistributed expenditures	<u>2,216,423</u>	<u>(5,898)</u>	<u>2,210,525</u>	<u>1,851,479</u>	<u>359,046</u>
Total current	<u>6,206,820</u>	<u>-</u>	<u>6,206,820</u>	<u>5,310,961</u>	<u>895,859</u>
Total expenditures	<u>6,206,820</u>	<u>-</u>	<u>6,206,820</u>	<u>5,310,961</u>	<u>895,859</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budget	6,078,724	-	6,078,724	5,323,241	755,483
Total other financing sources	<u>6,078,724</u>	<u>-</u>	<u>6,078,724</u>	<u>5,323,241</u>	<u>755,483</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(128,096)	-	(128,096)	12,280	(140,376)
Fund balances, July 1	128,096	-	128,096	128,096	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 140,376</u>	<u>\$ (140,376)</u>

**JERSEY CITY PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT D-31

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<u>P. S. 17 Joseph H. Brensinger</u>					
EXPENDITURES -					
Current:					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 401,170	\$ -	\$ 401,170	\$ 357,790	\$ 43,380
Grades 1-5	3,340,917	98,211	3,439,128	3,422,852	16,276
Grades 6-8	1,619,565	(151,578)	1,467,987	1,249,051	218,936
Total regular programs - instruction	<u>5,361,652</u>	<u>(53,367)</u>	<u>5,308,285</u>	<u>5,029,693</u>	<u>278,592</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	378,749	52,480	431,229	273,649	157,580
Other purchased services (400-500 series)	123,010	7,000	130,010	95,843	34,167
General supplies	171,861	69,328	241,189	121,371	119,818
Computers - instructional	121,553	(98,601)	22,952	21,553	1,399
Other objects	15,000	-	15,000	12,853	2,147
Miscellaneous expenditures	875	-	875	-	875
Total regular programs - undistributed instruction	<u>811,048</u>	<u>30,207</u>	<u>841,255</u>	<u>525,269</u>	<u>315,986</u>
Total regular programs	<u>6,172,700</u>	<u>(23,160)</u>	<u>6,149,540</u>	<u>5,554,962</u>	<u>594,578</u>
Special education:					
Learning/language disabilities:					
Salaries of teachers	209,410	2,000	211,410	211,410	-
Other salaries for instruction	90,887	58,906	149,793	149,793	-
Total learning/language disabilities	<u>300,297</u>	<u>60,906</u>	<u>361,203</u>	<u>361,203</u>	<u>-</u>
Resource room/resource center:					
Salaries of teachers	1,225,300	(86,844)	1,138,456	1,100,327	38,129
Other salaries for instruction	35,848	-	35,848	-	35,848
Total resource room/resource center	<u>1,261,148</u>	<u>(86,844)</u>	<u>1,174,304</u>	<u>1,100,327</u>	<u>73,977</u>
Total special education - instruction	<u>1,561,445</u>	<u>(25,938)</u>	<u>1,535,507</u>	<u>1,461,530</u>	<u>73,977</u>
Bilingual education:					
Salaries of teachers	956,505	26,825	983,330	934,192	49,138
Total bilingual education	<u>956,505</u>	<u>26,825</u>	<u>983,330</u>	<u>934,192</u>	<u>49,138</u>
Total - instruction	<u>8,690,650</u>	<u>(22,273)</u>	<u>8,668,377</u>	<u>7,950,684</u>	<u>717,693</u>
Attendance and social work services:					
Family/parent liaison salary	37,983	-	37,983	29,586	8,397
Total attendance and social work services	<u>37,983</u>	<u>-</u>	<u>37,983</u>	<u>29,586</u>	<u>8,397</u>
Health services:					
Salaries	103,280	650	103,930	103,930	-
Supplies and materials	8,000	(4,535)	3,465	799	2,666
Total health services	<u>111,280</u>	<u>(3,885)</u>	<u>107,395</u>	<u>104,729</u>	<u>2,666</u>
Other support services - students-regular:					
Salaries of other professional staff	218,460	2,000	220,460	220,460	-
Total other support services - students-regular	<u>218,460</u>	<u>2,000</u>	<u>220,460</u>	<u>220,460</u>	<u>-</u>
Educational media services/school library:					
Salaries	111,880	1,500	113,380	113,380	-
Supplies and materials	32,155	(11,000)	21,155	7,862	13,293
Total educational media services/school library	<u>144,035</u>	<u>(9,500)</u>	<u>134,535</u>	<u>121,242</u>	<u>13,293</u>
Instruction staff training services:					
Other purchased professional services - educational	5,000	-	5,000	1,250	3,750
Total instruction staff training services	<u>5,000</u>	<u>-</u>	<u>5,000</u>	<u>1,250</u>	<u>3,750</u>

**JERSEY CITY PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT D-31

	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	\$ 2,522	\$ 434,072	\$ 384,468	\$ 49,604
Salaries of secretarial and clerical assistants	239,745	(2,137)	237,608	88,203	149,405
Other salaries	4,080	-	4,080	2,244	1,836
Other purchased services (400-500 series)	300	-	300	-	300
Supplies and materials	2,000	-	2,000	-	2,000
Other objects	2,000	-	2,000	-	2,000
Total support services - school administration	<u>679,675</u>	<u>385</u>	<u>680,060</u>	<u>474,915</u>	<u>205,145</u>
Security:					
Salaries	246,972	-	246,972	203,629	43,343
Total security	<u>246,972</u>	<u>-</u>	<u>246,972</u>	<u>203,629</u>	<u>43,343</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	11,000	11,000	22,000	21,714	286
Total student transportation services	<u>11,000</u>	<u>11,000</u>	<u>22,000</u>	<u>21,714</u>	<u>286</u>
Unallocated employee benefits:					
Social Security contribution	138,419	54,256	192,675	100,688	91,987
TPAF contribution - ERIP	234,504	41,238	275,742	119,627	156,115
Health benefits	2,970,365	(95,494)	2,874,871	2,308,407	566,464
Total unallocated employee benefits	<u>3,343,288</u>	<u>-</u>	<u>3,343,288</u>	<u>2,528,722</u>	<u>814,566</u>
Total undistributed expenditures	<u>4,797,693</u>	<u>-</u>	<u>4,797,693</u>	<u>3,706,247</u>	<u>1,091,446</u>
Total current	<u>13,488,343</u>	<u>(22,273)</u>	<u>13,466,070</u>	<u>11,656,931</u>	<u>1,809,139</u>
Capital outlay:					
Equipment:					
Grades 1 - 5	73,000	22,273	95,273	72,945	22,328
Total equipment	<u>73,000</u>	<u>22,273</u>	<u>95,273</u>	<u>72,945</u>	<u>22,328</u>
Total capital outlay	<u>73,000</u>	<u>22,273</u>	<u>95,273</u>	<u>72,945</u>	<u>22,328</u>
Total expenditures	<u>13,561,343</u>	<u>-</u>	<u>13,561,343</u>	<u>11,729,876</u>	<u>1,831,467</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budget	13,357,236	-	13,357,236	11,741,265	1,615,971
Total other financing sources	<u>13,357,236</u>	<u>-</u>	<u>13,357,236</u>	<u>11,741,265</u>	<u>1,615,971</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(204,107)	-	(204,107)	11,389	(215,496)
Fund balances, July 1	204,107	-	204,107	204,107	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 215,496</u>	<u>\$ (215,496)</u>

**JERSEY CITY PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT D-3m

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<u>P. S. 20 Dr. Maya Angelou School</u>					
EXPENDITURES -					
Current:					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 389,470	\$ (53)	\$ 389,417	\$ 277,590	\$ 111,827
Grades 1-5	2,564,685	-	2,564,685	2,132,701	431,984
Total regular programs - instruction	<u>2,954,155</u>	<u>(53)</u>	<u>2,954,102</u>	<u>2,410,291</u>	<u>543,811</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	289,903	540	290,443	193,865	96,578
Other purchased services (400-500 series)	9,000	1,568	10,568	9,708	860
General supplies	68,302	82,009	150,311	131,119	19,192
Computers - instructional	160,953	(70,000)	90,953	90,455	498
Other objects	16,282	(10,500)	5,782	4,300	1,482
Miscellaneous expenditures	750	-	750	-	750
Total regular programs - undistributed instruction	<u>545,190</u>	<u>3,617</u>	<u>548,807</u>	<u>429,447</u>	<u>119,360</u>
Total regular programs	<u>3,499,345</u>	<u>3,564</u>	<u>3,502,909</u>	<u>2,839,738</u>	<u>663,171</u>
Special education:					
Learning/language disabilities:					
Salaries of teachers	166,595	3,985	170,580	170,580	-
Other salaries for instruction	132,833	(3,932)	128,901	97,037	31,864
Total learning/language disabilities	<u>299,428</u>	<u>53</u>	<u>299,481</u>	<u>267,617</u>	<u>31,864</u>
Resource room/resource center:					
Salaries of teachers	667,995	-	667,995	611,688	56,307
Other salaries for instruction	35,848	-	35,848	-	35,848
Total resource room/resource center	<u>703,843</u>	<u>-</u>	<u>703,843</u>	<u>611,688</u>	<u>92,155</u>
Total special education - instruction	<u>1,003,271</u>	<u>53</u>	<u>1,003,324</u>	<u>879,305</u>	<u>124,019</u>
Total - instruction	<u>4,502,616</u>	<u>3,617</u>	<u>4,506,233</u>	<u>3,719,043</u>	<u>787,190</u>
Attendance and social work services:					
Family/parent liaison salary	33,778	2,026	35,804	34,454	1,350
Total attendance and social work services	<u>33,778</u>	<u>2,026</u>	<u>35,804</u>	<u>34,454</u>	<u>1,350</u>
Health services:					
Salaries	170,810	(5,174)	165,636	66,030	99,606
Supplies and materials	1,500	-	1,500	1,493	7
Total health services	<u>172,310</u>	<u>(5,174)</u>	<u>167,136</u>	<u>67,523</u>	<u>99,613</u>
Other support services - students-regular:					
Salaries of other professional staff	112,530	1,500	114,030	114,030	-
Total other support services - students-regular	<u>112,530</u>	<u>1,500</u>	<u>114,030</u>	<u>114,030</u>	<u>-</u>
Educational media services/school library:					
Salaries	105,280	-	105,280	-	105,280
Other purchased services (400-500 series)	27,978	-	27,978	23,505	4,473
Supplies and materials	3,503	-	3,503	1,907	1,596
Total educational media services/school library	<u>136,761</u>	<u>-</u>	<u>136,761</u>	<u>25,412</u>	<u>111,349</u>
Support services - school administration:					
Salaries of principals/assistant principals	271,500	6,650	278,150	274,500	3,650
Salaries of secretarial and clerical assistants	111,665	2,261	113,926	113,926	-
Other salaries	2,130	-	2,130	2,130	-
Other purchased services (400-500 series)	-	1,310	1,310	1,304	6
Supplies and materials	7,500	(6,710)	790	790	-
Total support services - school administration	<u>392,795</u>	<u>3,511</u>	<u>396,306</u>	<u>392,650</u>	<u>3,656</u>
Security:					
Salaries	246,574	-	246,574	169,779	76,795
Total security	<u>246,574</u>	<u>-</u>	<u>246,574</u>	<u>169,779</u>	<u>76,795</u>

**JERSEY CITY PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT D-3m

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
P. S. 20 Dr. Maya Angelou School					
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	91,766	35,487	127,253	74,252	53,001
TPAF contribution - ERIP	90,815	5,899	96,714	41,739	54,975
Health benefits	1,766,143	(41,899)	1,724,244	1,046,408	677,836
Total unallocated employee benefits	<u>1,948,724</u>	<u>(513)</u>	<u>1,948,211</u>	<u>1,162,399</u>	<u>785,812</u>
Total undistributed expenditures	<u>3,051,972</u>	<u>(7,150)</u>	<u>3,044,822</u>	<u>1,966,247</u>	<u>1,078,575</u>
Total current	<u>7,554,588</u>	<u>(3,533)</u>	<u>7,551,055</u>	<u>5,685,290</u>	<u>1,865,765</u>
Capital outlay:					
Equipment:					
Grades 1 - 5	-	3,533	3,533	3,533	-
Total equipment	<u>-</u>	<u>3,533</u>	<u>3,533</u>	<u>3,533</u>	<u>-</u>
Total capital outlay	<u>-</u>	<u>3,533</u>	<u>3,533</u>	<u>3,533</u>	<u>-</u>
Total expenditures	<u>7,554,588</u>	<u>-</u>	<u>7,554,588</u>	<u>5,688,823</u>	<u>1,865,765</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budget	7,400,515	-	7,400,515	5,618,529	1,781,986
Total other financing sources	<u>7,400,515</u>	<u>-</u>	<u>7,400,515</u>	<u>5,618,529</u>	<u>1,781,986</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(154,073)	-	(154,073)	(70,294)	(83,779)
Fund balances, July 1	154,073	-	154,073	154,073	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 83,779</u>	<u>\$ (83,779)</u>

**JERSEY CITY PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT D-3n

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
P. S. 22 Rev. Dr. Ercel F. Webb					
EXPENDITURES -					
Current:					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 264,545	\$ 6,613	\$ 271,158	\$ 271,158	\$ -
Grades 1-5	2,532,360	(129,281)	2,403,079	2,124,485	278,594
Total regular programs - instruction	<u>2,796,905</u>	<u>(122,668)</u>	<u>2,674,237</u>	<u>2,395,643</u>	<u>278,594</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	102,831	122,015	224,846	125,805	99,041
Purchased professional - educational services	40,000	(5,376)	34,624	26,400	8,224
Other purchased services (400-500 series)	13,110	(2,078)	11,032	5,033	5,999
General supplies	99,026	32,932	131,958	120,635	11,323
Computers - instructional	98,091	(22,549)	75,542	75,529	13
Other objects	32,465	(14,740)	17,725	1,589	16,136
Miscellaneous expenditures	750	-	750	-	750
Total regular programs - undistributed instruction	<u>386,273</u>	<u>110,204</u>	<u>496,477</u>	<u>354,991</u>	<u>141,486</u>
Total regular programs	<u>3,183,178</u>	<u>(12,464)</u>	<u>3,170,714</u>	<u>2,750,634</u>	<u>420,080</u>
Special education:					
Cognitive - mild:					
Salaries of teachers	105,280	500	105,780	105,780	-
Other salaries for instruction	46,348	52,503	98,851	98,851	-
General supplies	548	-	548	490	58
Total cognitive - mild	<u>152,176</u>	<u>53,003</u>	<u>205,179</u>	<u>205,121</u>	<u>58</u>
Learning/language disabilities:					
Salaries of teachers	230,330	(68,287)	162,043	149,368	12,675
Other salaries for instruction	88,887	1,973	90,860	90,860	-
General supplies	5,000	-	5,000	4,789	211
Total learning/language disabilities	<u>324,217</u>	<u>(66,314)</u>	<u>257,903</u>	<u>245,017</u>	<u>12,886</u>
Resource room/resource center:					
Salaries of teachers	808,680	90,943	899,623	844,868	54,755
Other salaries for instruction	35,848	48,655	84,503	48,655	35,848
Total resource room/resource center	<u>844,528</u>	<u>139,598</u>	<u>984,126</u>	<u>893,523</u>	<u>90,603</u>
Autism:					
Salaries of teachers	569,805	(54,740)	515,065	506,689	8,376
Other salaries for instruction	263,616	(69,723)	193,893	193,893	-
General supplies	5,422	-	5,422	4,707	715
Total autism	<u>838,843</u>	<u>(124,463)</u>	<u>714,380</u>	<u>705,289</u>	<u>9,091</u>
Total special education - instruction	<u>2,159,764</u>	<u>1,824</u>	<u>2,161,588</u>	<u>2,048,950</u>	<u>112,638</u>
Total - instruction	<u>5,342,942</u>	<u>(10,640)</u>	<u>5,332,302</u>	<u>4,799,584</u>	<u>532,718</u>
Attendance and social work services:					
Family/parent liaison salary	42,738	417	43,155	43,155	-
Total attendance and social work services	<u>42,738</u>	<u>417</u>	<u>43,155</u>	<u>43,155</u>	<u>-</u>
Health services:					
Salaries	108,680	12,809	121,489	121,489	-
Supplies and materials	3,000	-	3,000	2,968	32
Total health services	<u>111,680</u>	<u>12,809</u>	<u>124,489</u>	<u>124,457</u>	<u>32</u>
Other support services - students-regular:					
Salaries of other professional staff	107,230	(20,274)	86,956	-	86,956
Total other support services - students-regular	<u>107,230</u>	<u>(20,274)</u>	<u>86,956</u>	<u>-</u>	<u>86,956</u>
Educational media services/school library:					
Salaries	108,580	1,000	109,580	109,580	-
Total educational media services/school library	<u>108,580</u>	<u>1,000</u>	<u>109,580</u>	<u>109,580</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, 2022**

EXHIBIT D-3n

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
P. S. 22 Rev. Dr. Ercel F. Webb					
Support services - school administration:					
Salaries of principals/assistant principals	\$ 274,100	\$ 2,917	\$ 277,017	\$ 277,017	\$ -
Salaries of secretarial and clerical assistants	141,125	2,837	143,962	109,132	34,830
Other purchased services (400-500 series)	24,476	-	24,476	10,217	14,259
Total support services - school administration	<u>439,701</u>	<u>5,754</u>	<u>445,455</u>	<u>396,366</u>	<u>49,089</u>
Security:					
Salaries	172,800	384	173,184	173,184	-
Total security	<u>172,800</u>	<u>384</u>	<u>173,184</u>	<u>173,184</u>	<u>-</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	18,000	-	18,000	12,437	5,563
Total student transportation services	<u>18,000</u>	<u>-</u>	<u>18,000</u>	<u>12,437</u>	<u>5,563</u>
Unallocated employee benefits:					
Social Security contribution	100,969	49,399	150,368	103,328	47,040
TPAF contribution - ERIP	130,599	-	130,599	62,429	68,170
Health benefits	1,908,441	(50,660)	1,857,781	1,492,706	365,075
Total unallocated employee benefits	<u>2,140,009</u>	<u>(1,261)</u>	<u>2,138,748</u>	<u>1,658,463</u>	<u>480,285</u>
Total undistributed expenditures	<u>3,140,738</u>	<u>(1,171)</u>	<u>3,139,567</u>	<u>2,517,642</u>	<u>621,925</u>
Total current	<u>8,483,680</u>	<u>(11,811)</u>	<u>8,471,869</u>	<u>7,317,226</u>	<u>1,154,643</u>
Capital outlay:					
Equipment:					
Grades 1 - 5	-	11,811	11,811	-	11,811
Total equipment	<u>-</u>	<u>11,811</u>	<u>11,811</u>	<u>-</u>	<u>11,811</u>
Total capital outlay	<u>-</u>	<u>11,811</u>	<u>11,811</u>	<u>-</u>	<u>11,811</u>
Total expenditures	<u>8,483,680</u>	<u>-</u>	<u>8,483,680</u>	<u>7,317,226</u>	<u>1,166,454</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budget	8,326,338	-	8,326,338	7,269,645	1,056,693
Total other financing sources	<u>8,326,338</u>	<u>-</u>	<u>8,326,338</u>	<u>7,269,645</u>	<u>1,056,693</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(157,342)	-	(157,342)	(47,581)	(109,761)
Fund balances, July 1	157,342	-	157,342	157,342	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 109,761</u>	<u>\$ (109,761)</u>

**JERSEY CITY PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT D-3o

	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	\$ 576,390	\$ -	\$ 576,390	\$ 429,720	\$ 146,670
Grades 1-5	3,739,075	47,698	3,786,773	3,512,293	274,480
Grades 6-8	1,415,470	1,499	1,416,969	1,143,635	273,334
Total regular programs - instruction	<u>5,730,935</u>	<u>49,197</u>	<u>5,780,132</u>	<u>5,085,648</u>	<u>694,484</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	415,272	-	415,272	213,281	201,991
Other purchased services (400-500 series)	21,831	-	21,831	7,438	14,393
General supplies	193,345	6,001	199,346	127,548	71,798
Computers - instructional	52,582	(15,000)	37,582	26,677	10,905
Textbooks	-	4,000	4,000	-	4,000
Other objects	51,708	(17,000)	34,708	2,581	32,127
Miscellaneous expenditures	875	-	875	-	875
Total regular programs - undistributed instruction	<u>735,613</u>	<u>(21,999)</u>	<u>713,614</u>	<u>377,525</u>	<u>336,089</u>
Total regular programs	<u>6,466,548</u>	<u>27,198</u>	<u>6,493,746</u>	<u>5,463,173</u>	<u>1,030,573</u>
Special education:					
Learning/language disabilities:					
Salaries of teachers	299,590	62,500	362,090	352,689	9,401
Other salaries for instruction	243,525	906	244,431	145,551	98,880
Total learning/language disabilities	<u>543,115</u>	<u>63,406</u>	<u>606,521</u>	<u>498,240</u>	<u>108,281</u>
Resource room/resource center:					
Salaries of teachers	1,161,965	(28,885)	1,133,080	950,082	182,998
Other salaries for instruction	35,848	87,043	122,891	87,043	35,848
Total resource room/resource center	<u>1,197,813</u>	<u>58,158</u>	<u>1,255,971</u>	<u>1,037,125</u>	<u>218,846</u>
Total special education - instruction	<u>1,740,928</u>	<u>121,564</u>	<u>1,862,492</u>	<u>1,535,365</u>	<u>327,127</u>
Bilingual education:					
Salaries of teachers	1,552,795	(95,329)	1,457,466	1,457,466	-
Other salaries for instruction	221,036	9,612	230,648	189,384	41,264
General supplies	7,118	-	7,118	810	6,308
Total bilingual education	<u>1,780,949</u>	<u>(85,717)</u>	<u>1,695,232</u>	<u>1,647,660</u>	<u>47,572</u>
Total - instruction	<u>9,988,425</u>	<u>63,045</u>	<u>10,051,470</u>	<u>8,646,198</u>	<u>1,405,272</u>
Attendance and social work services:					
Family/parent liaison salary	75,916	756	76,672	76,672	-
Total attendance and social work services	<u>75,916</u>	<u>756</u>	<u>76,672</u>	<u>76,672</u>	<u>-</u>
Health services:					
Salaries	211,860	80	211,940	131,496	80,444
Supplies and materials	9,000	(220)	8,780	4,386	4,394
Total health services	<u>220,860</u>	<u>(140)</u>	<u>220,720</u>	<u>135,882</u>	<u>84,838</u>
Other support services - students-regular:					
Salaries of other professional staff	211,410	2,000	213,410	213,410	-
Total other support services - students-regular	<u>211,410</u>	<u>2,000</u>	<u>213,410</u>	<u>213,410</u>	<u>-</u>
Educational media services/school library:					
Salaries	83,830	1,000	84,830	84,830	-
Other salaries for instruction	-	52,776	52,776	52,776	-
Computers	15,178	(15,000)	178	-	178
Total educational media services/school library	<u>99,008</u>	<u>38,776</u>	<u>137,784</u>	<u>137,606</u>	<u>178</u>

**JERSEY CITY PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT D-30

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
P. S. 23 Mahatma K. Gandhi					
Support services - school administration:					
Salaries of principals/assistant principals	\$ 563,900	\$ (55,411)	\$ 508,489	\$ 258,421	\$ 250,068
Salaries of secretarial and clerical assistants	179,845	972	180,817	173,737	7,080
Other purchased services (400-500 series)	55,925	-	55,925	17,430	38,495
Supplies and materials	12,439	(1,080)	11,359	5,738	5,621
Total support services - school administration	<u>812,109</u>	<u>(55,519)</u>	<u>756,590</u>	<u>455,326</u>	<u>301,264</u>
Security:					
Salaries	327,798	-	327,798	238,654	89,144
Total security	<u>327,798</u>	<u>-</u>	<u>327,798</u>	<u>238,654</u>	<u>89,144</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	17,000	(10,000)	7,000	4,245	2,755
Total student transportation services	<u>17,000</u>	<u>(10,000)</u>	<u>7,000</u>	<u>4,245</u>	<u>2,755</u>
Unallocated employee benefits:					
Social Security contribution	165,495	251,131	416,626	124,676	291,950
TPAF contribution - ERIP	189,650	-	189,650	92,174	97,476
Health benefits	3,465,457	(337,149)	3,128,308	2,539,558	588,750
Total unallocated employee benefits	<u>3,820,602</u>	<u>(86,018)</u>	<u>3,734,584</u>	<u>2,756,408</u>	<u>978,176</u>
Total undistributed expenditures	<u>5,584,703</u>	<u>(110,145)</u>	<u>5,474,558</u>	<u>4,018,203</u>	<u>1,456,355</u>
Total current	<u>15,573,128</u>	<u>(47,100)</u>	<u>15,526,028</u>	<u>12,664,401</u>	<u>2,861,627</u>
Capital outlay:					
Equipment:					
Grades 1 - 5	10,000	47,100	57,100	4,899	52,201
Total equipment	<u>10,000</u>	<u>47,100</u>	<u>57,100</u>	<u>4,899</u>	<u>52,201</u>
Total capital outlay	<u>10,000</u>	<u>47,100</u>	<u>57,100</u>	<u>4,899</u>	<u>52,201</u>
Total expenditures	<u>15,583,128</u>	<u>-</u>	<u>15,583,128</u>	<u>12,669,300</u>	<u>2,913,828</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budget	15,408,356	-	15,408,356	12,663,717	2,744,639
Total other financing sources	<u>15,408,356</u>	<u>-</u>	<u>15,408,356</u>	<u>12,663,717</u>	<u>2,744,639</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(174,772)	-	(174,772)	(5,583)	(169,189)
Fund balances, July 1	174,772	-	174,772	174,772	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 169,189</u>	<u>\$ (169,189)</u>

**JERSEY CITY PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT D-3p

	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	\$ 267,625	\$ 82,495	\$ 350,120	\$ 295,380	\$ 54,740
Grades 1-5	1,992,179	178,995	2,171,174	1,778,947	392,227
Grades 6-8	1,541,025	(259,930)	1,281,095	1,146,940	134,155
Total regular programs - instruction	<u>3,800,829</u>	<u>1,560</u>	<u>3,802,389</u>	<u>3,221,267</u>	<u>581,122</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	192,572	(1,308)	191,264	40,433	150,831
Other purchased services (400-500 series)	40,930	(982)	39,948	35,238	4,710
General supplies	131,083	100,000	231,083	220,420	10,663
Computers - instructional	172,350	(100,000)	72,350	72,350	-
Other objects	-	422	422	-	422
Miscellaneous expenditures	750	-	750	-	750
Total regular programs - undistributed instruction	<u>537,685</u>	<u>(1,868)</u>	<u>535,817</u>	<u>368,441</u>	<u>167,376</u>
Total regular programs	<u>4,338,514</u>	<u>(308)</u>	<u>4,338,206</u>	<u>3,589,708</u>	<u>748,498</u>
Special education:					
Learning/language disabilities:					
Salaries of teachers	135,270	21,015	156,285	154,760	1,525
Other salaries for instruction	91,637	2,715	94,352	94,352	-
Total learning/language disabilities	<u>226,907</u>	<u>23,730</u>	<u>250,637</u>	<u>249,112</u>	<u>1,525</u>
Behavioral disabilities:					
Salaries of teachers	65,530	(65,530)	-	-	-
Total behavioral disabilities	<u>65,530</u>	<u>(65,530)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Multiple disabilities:					
General supplies	2,000	-	2,000	2,000	-
Total multiple disabilities	<u>2,000</u>	<u>-</u>	<u>2,000</u>	<u>2,000</u>	<u>-</u>
Resource room/resource center:					
Salaries of teachers	842,255	(8,047)	834,208	767,903	66,305
Other salaries for instruction	35,848	48,655	84,503	48,655	35,848
General supplies	2,000	-	2,000	2,000	-
Total resource room/resource center	<u>880,103</u>	<u>40,608</u>	<u>920,711</u>	<u>818,558</u>	<u>102,153</u>
Total special education - instruction	<u>1,174,540</u>	<u>(1,192)</u>	<u>1,173,348</u>	<u>1,069,670</u>	<u>103,678</u>
Bilingual education:					
Salaries of teachers	321,440	2,500	323,940	323,940	-
General supplies	3,565	-	3,565	1,944	1,621
Total bilingual education	<u>325,005</u>	<u>2,500</u>	<u>327,505</u>	<u>325,884</u>	<u>1,621</u>
Total - instruction	<u>5,838,059</u>	<u>1,000</u>	<u>5,839,059</u>	<u>4,985,262</u>	<u>853,797</u>
Attendance and social work services:					
Family/parent liaison salary	43,388	835	44,223	44,223	-
Total attendance and social work services	<u>43,388</u>	<u>835</u>	<u>44,223</u>	<u>44,223</u>	<u>-</u>
Health services:					
Salaries	105,280	500	105,780	105,780	-
Supplies and materials	2,000	(56)	1,944	1,944	-
Total health services	<u>107,280</u>	<u>444</u>	<u>107,724</u>	<u>107,724</u>	<u>-</u>
Other support services - students-regular:					
Salaries of other professional staff	103,780	(38,330)	65,450	65,450	-
Supplies and materials	1,176	(30)	1,146	862	284
Total other support services - students-regular	<u>104,956</u>	<u>(38,360)</u>	<u>66,596</u>	<u>66,312</u>	<u>284</u>

**JERSEY CITY PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT D-3p

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
P. S. 24 Chaplin Charles Watters					
Educational media services/school library:					
Salaries	\$ 108,580	\$ 1,000	\$ 109,580	\$ 109,580	\$ -
Supplies and materials	49,356	(4,450)	44,906	40,024	4,882
Total educational media services/school library	<u>157,936</u>	<u>(3,450)</u>	<u>154,486</u>	<u>149,604</u>	<u>4,882</u>
Support services - school administration:					
Salaries of principals/assistant principals	265,900	9,093	274,993	274,993	-
Salaries of secretarial and clerical assistants	176,165	42,031	218,196	218,196	-
Other salaries	3,150	-	3,150	2,145	1,005
Other purchased services (400-500 series)	23,721	(38)	23,683	15,061	8,622
Supplies and materials	70,701	(6)	70,695	64,492	6,203
Other objects	1,500	(871)	629	-	629
Total support services - school administration	<u>541,137</u>	<u>50,209</u>	<u>591,346</u>	<u>574,887</u>	<u>16,459</u>
Security:					
Salaries	203,624	(14,700)	188,924	178,190	10,734
Total security	<u>203,624</u>	<u>(14,700)</u>	<u>188,924</u>	<u>178,190</u>	<u>10,734</u>
Unallocated employee benefits:					
Social Security contribution	89,459	32,410	121,869	73,327	48,542
TPAF contribution - ERIP	132,697	14,350	147,047	65,552	81,495
Health benefits	2,194,615	(47,188)	2,147,427	1,459,390	688,037
Total unallocated employee benefits	<u>2,416,771</u>	<u>(428)</u>	<u>2,416,343</u>	<u>1,598,269</u>	<u>818,074</u>
Total undistributed expenditures	<u>3,575,092</u>	<u>(5,450)</u>	<u>3,569,642</u>	<u>2,719,209</u>	<u>850,433</u>
Total current	<u>9,413,151</u>	<u>(4,450)</u>	<u>9,408,701</u>	<u>7,704,471</u>	<u>1,704,230</u>
Capital outlay:					
Equipment:					
Grades 6 - 8	-	4,450	4,450	4,450	-
Total equipment	<u>-</u>	<u>4,450</u>	<u>4,450</u>	<u>4,450</u>	<u>-</u>
Total capital outlay	<u>-</u>	<u>4,450</u>	<u>4,450</u>	<u>4,450</u>	<u>-</u>
Total expenditures	<u>9,413,151</u>	<u>-</u>	<u>9,413,151</u>	<u>7,708,921</u>	<u>1,704,230</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budget	9,188,588	-	9,188,588	7,598,040	1,590,548
Total other financing sources	<u>9,188,588</u>	<u>-</u>	<u>9,188,588</u>	<u>7,598,040</u>	<u>1,590,548</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(224,563)	-	(224,563)	(110,881)	(113,682)
Fund balances, July 1	224,563	-	224,563	224,563	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 113,682</u>	<u>\$ (113,682)</u>

**JERSEY CITY PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT D-3q

	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	\$ 112,080	\$ 536,500	\$ 536,500	\$ -
Grades 1-5	2,801,420	-	2,801,420	2,252,954	548,466
Total regular programs - instruction	<u>3,225,840</u>	<u>112,080</u>	<u>3,337,920</u>	<u>2,789,454</u>	<u>548,466</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	244,169	-	244,169	59,129	185,040
Other purchased services (400-500 series)	19,420	3,000	22,420	22,389	31
General supplies	143,027	(3,000)	140,027	85,236	54,791
Other objects	7,500	-	7,500	-	7,500
Miscellaneous expenditures	2,250	-	2,250	-	2,250
Total regular programs - undistributed instruction	<u>416,366</u>	<u>-</u>	<u>416,366</u>	<u>166,754</u>	<u>249,612</u>
Total regular programs	<u>3,642,206</u>	<u>112,080</u>	<u>3,754,286</u>	<u>2,956,208</u>	<u>798,078</u>
Special education:					
Learning/language disabilities:					
Salaries of teachers	167,720	-	167,720	64,800	102,920
Other salaries for instruction	71,696	(71,696)	-	-	-
Total learning/language disabilities	<u>239,416</u>	<u>(71,696)</u>	<u>167,720</u>	<u>64,800</u>	<u>102,920</u>
Behavioral disabilities:					
Salaries of teachers	97,530	11,050	108,580	108,580	-
Other salaries for instruction	46,348	907	47,255	47,255	-
Total behavioral disabilities	<u>143,878</u>	<u>11,957</u>	<u>155,835</u>	<u>155,835</u>	<u>-</u>
Resource room/resource center:					
Salaries of teachers	646,825	(13,061)	633,764	629,114	4,650
Other salaries for instruction	35,848	-	35,848	-	35,848
Total resource room/resource center	<u>682,673</u>	<u>(13,061)</u>	<u>669,612</u>	<u>629,114</u>	<u>40,498</u>
Autism:					
Salaries of teachers	170,520	-	170,520	129,600	40,920
Other salaries for instruction	45,748	68,588	114,336	109,217	5,119
Total autism	<u>216,268</u>	<u>68,588</u>	<u>284,856</u>	<u>238,817</u>	<u>46,039</u>
Total special education - instruction	<u>1,282,235</u>	<u>(4,212)</u>	<u>1,278,023</u>	<u>1,088,566</u>	<u>189,457</u>
Bilingual education:					
Salaries of teachers	274,150	3,794	277,944	277,944	-
Other salaries for instruction	42,738	418	43,156	43,156	-
Total bilingual education	<u>316,888</u>	<u>4,212</u>	<u>321,100</u>	<u>321,100</u>	<u>-</u>
Total - instruction	<u>5,241,329</u>	<u>112,080</u>	<u>5,353,409</u>	<u>4,365,874</u>	<u>987,535</u>
Attendance and social work services:					
Family/parent liaison salary	43,388	417	43,805	41,373	2,432
Total attendance and social work services	<u>43,388</u>	<u>417</u>	<u>43,805</u>	<u>41,373</u>	<u>2,432</u>
Health services:					
Salaries	88,030	635	88,665	88,530	135
Supplies and materials	500	(135)	365	-	365
Total health services	<u>88,530</u>	<u>500</u>	<u>89,030</u>	<u>88,530</u>	<u>500</u>
Other support services - students-regular:					
Salaries of other professional staff	111,530	1,500	113,030	113,030	-
Supplies and materials	518	-	518	-	518
Total other support services - students-regular	<u>112,048</u>	<u>1,500</u>	<u>113,548</u>	<u>113,030</u>	<u>518</u>

**JERSEY CITY PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT D-3q

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
P. S. 25 Nicolaus Copernicus					
Educational media services/school library:					
Salaries	\$ 61,315	\$ (2,417)	\$ 58,898	\$ 50,307	\$ 8,591
Supplies and materials	1,140	-	1,140	-	1,140
Total educational media services/school library	<u>62,455</u>	<u>(2,417)</u>	<u>60,038</u>	<u>50,307</u>	<u>9,731</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	3,550	279,700	279,700	-
Salaries of secretarial and clerical assistants	168,810	(4,130)	164,680	136,422	28,258
Other salaries	1,200	630	1,830	1,830	-
Other purchased services (400-500 series)	33,164	-	33,164	12,808	20,356
Supplies and materials	4,050	(50)	4,000	310	3,690
Computers	30,000	-	30,000	-	30,000
Other objects	500	-	500	-	500
Total support services - school administration	<u>513,874</u>	<u>-</u>	<u>513,874</u>	<u>431,070</u>	<u>82,804</u>
Security:					
Salaries	169,433	-	169,433	127,412	42,021
Total security	<u>169,433</u>	<u>-</u>	<u>169,433</u>	<u>127,412</u>	<u>42,021</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	9,000	-	9,000	8,741	259
Total student transportation services	<u>9,000</u>	<u>-</u>	<u>9,000</u>	<u>8,741</u>	<u>259</u>
Unallocated employee benefits:					
Social Security contribution	93,698	(3,511)	90,187	62,688	27,499
TPAF contribution - ERIP	107,292	12,218	119,510	52,745	66,765
Health benefits	1,916,939	(120,787)	1,796,152	1,219,349	576,803
Total unallocated employee benefits	<u>2,117,929</u>	<u>(112,080)</u>	<u>2,005,849</u>	<u>1,334,782</u>	<u>671,067</u>
Total undistributed expenditures	<u>3,117,987</u>	<u>(112,080)</u>	<u>3,005,907</u>	<u>2,195,245</u>	<u>810,662</u>
Total current	<u>8,359,316</u>	<u>-</u>	<u>8,359,316</u>	<u>6,561,119</u>	<u>1,798,197</u>
Total expenditures	<u>8,359,316</u>	<u>-</u>	<u>8,359,316</u>	<u>6,561,119</u>	<u>1,798,197</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budget	8,290,670	-	8,290,670	6,579,990	1,710,680
Total other financing sources	<u>8,290,670</u>	<u>-</u>	<u>8,290,670</u>	<u>6,579,990</u>	<u>1,710,680</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(68,646)	-	(68,646)	18,871	(87,517)
Fund balances, July 1	68,646	-	68,646	68,646	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 87,517</u>	<u>\$ (87,517)</u>

**JERSEY CITY PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT D-3r

	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	\$ 286,890	\$ 2,000	\$ 288,890	\$ 288,890	\$ -
Grades 1-5	1,724,331	3,600	1,727,931	1,406,960	320,971
Total regular programs - instruction	<u>2,011,221</u>	<u>5,600</u>	<u>2,016,821</u>	<u>1,695,850</u>	<u>320,971</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	101,436	-	101,436	-	101,436
Other purchased services (400-500 series)	29,558	11,969	41,527	31,230	10,297
General supplies	47,506	(660)	46,846	36,641	10,205
Computers - instructional	39,636	(14,506)	25,130	19,636	5,494
Textbooks	5,122	(2,000)	3,122	122	3,000
Other objects	4,730	542	5,272	758	4,514
Miscellaneous expenditures	1,000	-	1,000	-	1,000
Total regular programs - undistributed instruction	<u>228,988</u>	<u>(4,655)</u>	<u>224,333</u>	<u>88,387</u>	<u>135,946</u>
Total regular programs	<u>2,240,209</u>	<u>945</u>	<u>2,241,154</u>	<u>1,784,237</u>	<u>456,917</u>
Special education:					
Cognitive - moderate:					
General supplies	3,000	-	3,000	2,939	61
Other objects	1,200	-	1,200	-	1,200
Total cognitive - moderate	<u>4,200</u>	<u>-</u>	<u>4,200</u>	<u>2,939</u>	<u>1,261</u>
Resource room/resource center:					
Salaries of teachers	803,480	(3,000)	800,480	699,311	101,169
Other salaries for instruction	35,848	-	35,848	-	35,848
Total resource room/resource center	<u>839,328</u>	<u>(3,000)</u>	<u>836,328</u>	<u>699,311</u>	<u>137,017</u>
Autism:					
Salaries of teachers	610,700	-	610,700	590,114	20,586
Other salaries for instruction	389,807	500	390,307	353,575	36,732
General supplies	4,486	(1)	4,485	4,344	141
Computers	10,000	-	10,000	-	10,000
Total autism	<u>1,014,993</u>	<u>499</u>	<u>1,015,492</u>	<u>948,033</u>	<u>67,459</u>
Total special education - instruction	<u>1,858,521</u>	<u>(2,501)</u>	<u>1,856,020</u>	<u>1,650,283</u>	<u>205,737</u>
Bilingual education:					
Salaries of teachers	220,460	2,500	222,960	222,960	-
General supplies	799	1	800	800	-
Total bilingual education	<u>221,259</u>	<u>2,501</u>	<u>223,760</u>	<u>223,760</u>	<u>-</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	-	1,420	1,420	1,230	190
Total other instructional	<u>-</u>	<u>1,420</u>	<u>1,420</u>	<u>1,230</u>	<u>190</u>
Total - instruction	<u>4,319,989</u>	<u>2,365</u>	<u>4,322,354</u>	<u>3,659,510</u>	<u>662,844</u>
Attendance and social work services:					
Family/parent liaison salary	-	33,658	33,658	33,658	-
Supplies and materials	2,500	-	2,500	2,198	302
Total attendance and social work services	<u>2,500</u>	<u>33,658</u>	<u>36,158</u>	<u>35,856</u>	<u>302</u>
Health services:					
Salaries	103,280	635	103,915	103,915	-
Supplies and materials	2,023	-	2,023	1,377	646
Total health services	<u>105,303</u>	<u>635</u>	<u>105,938</u>	<u>105,292</u>	<u>646</u>
Other support services - students-regular:					
Salaries of other professional staff	55,390	111,930	167,320	111,930	55,390
Total other support services - students-regular	<u>55,390</u>	<u>111,930</u>	<u>167,320</u>	<u>111,930</u>	<u>55,390</u>

**JERSEY CITY PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT D-3r

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<u>P.S. 26 Patricia Noonan</u>					
Educational media services/school library:					
Salaries	\$ 117,280	\$ 1,500	\$ 118,780	\$ 118,780	\$ -
Supplies and materials	26,007	-	26,007	23,988	2,019
Total educational media services/school library	<u>143,287</u>	<u>1,500</u>	<u>144,787</u>	<u>142,768</u>	<u>2,019</u>
Support services - school administration:					
Salaries of principals/assistant principals	157,100	-	157,100	5,408	151,692
Salaries of secretarial and clerical assistants	103,250	-	103,250	71,573	31,677
Other salaries	2,250	-	2,250	1,950	300
Supplies and materials	7,031	-	7,031	5,022	2,009
Computers	3,500	(1,038)	2,462	1,000	1,462
Total support services - school administration	<u>273,131</u>	<u>(1,038)</u>	<u>272,093</u>	<u>84,953</u>	<u>187,140</u>
Security:					
Salaries	118,085	-	118,085	116,795	1,290
Total security	<u>118,085</u>	<u>-</u>	<u>118,085</u>	<u>116,795</u>	<u>1,290</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	4,000	(4,000)	-	-	-
Total student transportation services	<u>4,000</u>	<u>(4,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Unallocated employee benefits:					
Social Security contribution	71,147	16,764	87,911	60,495	27,416
TPAF contribution - ERIP	51,286	5,016	56,302	24,394	31,908
Health benefits	1,741,991	(171,368)	1,570,623	1,256,822	313,801
Total unallocated employee benefits	<u>1,864,424</u>	<u>(149,588)</u>	<u>1,714,836</u>	<u>1,341,711</u>	<u>373,125</u>
Total undistributed expenditures	<u>2,566,120</u>	<u>(6,903)</u>	<u>2,559,217</u>	<u>1,939,305</u>	<u>619,912</u>
Total current	<u>6,886,109</u>	<u>(4,538)</u>	<u>6,881,571</u>	<u>5,598,815</u>	<u>1,282,756</u>
Capital outlay:					
Equipment:					
Grades 1 - 5	-	4,538	4,538	4,538	-
Total equipment	<u>-</u>	<u>4,538</u>	<u>4,538</u>	<u>4,538</u>	<u>-</u>
Total capital outlay	<u>-</u>	<u>4,538</u>	<u>4,538</u>	<u>4,538</u>	<u>-</u>
Total expenditures	<u>6,886,109</u>	<u>-</u>	<u>6,886,109</u>	<u>5,603,353</u>	<u>1,282,756</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budget	6,823,122	-	6,823,122	5,592,851	1,230,271
Total other financing sources	<u>6,823,122</u>	<u>-</u>	<u>6,823,122</u>	<u>5,592,851</u>	<u>1,230,271</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(62,987)	-	(62,987)	(10,502)	(52,485)
Fund balances, July 1	62,987	-	62,987	62,987	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 52,485</u>	<u>\$ (52,485)</u>

**JERSEY CITY PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT D-3s

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<u>P. S. 27 Alfred Zampella</u>					
EXPENDITURES -					
Current:					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 278,140	\$ 151,430	\$ 429,570	\$ 427,926	\$ 1,644
Grades 1-5	3,440,496	(175,333)	3,265,163	2,839,085	426,078
Grades 6-8	1,221,020	132,680	1,353,700	1,287,080	66,620
Total regular programs - instruction	<u>4,939,656</u>	<u>108,777</u>	<u>5,048,433</u>	<u>4,554,091</u>	<u>494,342</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	255,886	9,292	265,178	117,521	147,657
Other purchased services (400-500 series)	38,696	(16,514)	22,182	18,778	3,404
General supplies	99,883	144,290	244,173	128,977	115,196
Computers - instructional	83,000	(83,000)	-	-	-
Other objects	20,000	(7,199)	12,801	4,644	8,157
Miscellaneous expenditures	2,625	-	2,625	-	2,625
Total regular programs - undistributed instruction	<u>500,090</u>	<u>46,869</u>	<u>546,959</u>	<u>269,920</u>	<u>277,039</u>
Total regular programs	<u>5,439,746</u>	<u>155,646</u>	<u>5,595,392</u>	<u>4,824,011</u>	<u>771,381</u>
Special education:					
Learning/language disabilities:					
Salaries of teachers	-	100,830	100,830	100,830	-
Other salaries for instruction	43,115	510	43,625	43,625	-
Total learning/language disabilities	<u>43,115</u>	<u>101,340</u>	<u>144,455</u>	<u>144,455</u>	<u>-</u>
Auditory impairments:					
Salaries of teachers	184,810	1,000	185,810	185,810	-
Total Auditory Impairments	<u>184,810</u>	<u>1,000</u>	<u>185,810</u>	<u>185,810</u>	<u>-</u>
Behavioral disabilities:					
Salaries of teachers	151,560	-	151,560	-	151,560
Total behavioral disabilities	<u>151,560</u>	<u>-</u>	<u>151,560</u>	<u>-</u>	<u>151,560</u>
Resource room/resource center:					
Salaries of teachers	1,186,650	(10,083)	1,176,567	1,088,982	87,585
Other salaries for instruction	35,848	7,313	43,161	7,313	35,848
Total resource room/resource center	<u>1,222,498</u>	<u>(2,770)</u>	<u>1,219,728</u>	<u>1,096,295</u>	<u>123,433</u>
Autism:					
Salaries of teachers	104,280	-	104,280	-	104,280
Other salaries for instruction	35,848	-	35,848	-	35,848
Total autism	<u>140,128</u>	<u>-</u>	<u>140,128</u>	<u>-</u>	<u>140,128</u>
Total special education - instruction	<u>1,742,111</u>	<u>99,570</u>	<u>1,841,681</u>	<u>1,426,560</u>	<u>415,121</u>
Bilingual education:					
Salaries of teachers	351,025	-	351,025	295,590	55,435
Total bilingual education	<u>351,025</u>	<u>-</u>	<u>351,025</u>	<u>295,590</u>	<u>55,435</u>
Total - instruction	<u>7,532,882</u>	<u>255,216</u>	<u>7,788,098</u>	<u>6,546,161</u>	<u>1,241,937</u>
Attendance and social work services:					
Family/parent liaison salary	35,398	-	35,398	24,110	11,288
Total attendance and social work services	<u>35,398</u>	<u>-</u>	<u>35,398</u>	<u>24,110</u>	<u>11,288</u>
Health services:					
Salaries	104,280	500	104,780	104,780	-
Supplies and materials	2,000	-	2,000	1,630	370
Total health services	<u>106,280</u>	<u>500</u>	<u>106,780</u>	<u>106,410</u>	<u>370</u>
Other support services - students-regular:					
Salaries of other professional staff	217,460	2,000	219,460	219,460	-
Total other support services - students-regular	<u>217,460</u>	<u>2,000</u>	<u>219,460</u>	<u>219,460</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, 2022**

EXHIBIT D-3s

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
P. S. 27 Alfred Zampella					
Educational media services/school library:					
Salaries	\$ 108,580	\$ 1,000	\$ 109,580	\$ 109,580	\$ -
Supplies and materials	2,800	(2,409)	391	391	-
Total educational media services/school library	<u>111,380</u>	<u>(1,409)</u>	<u>109,971</u>	<u>109,971</u>	<u>-</u>
Support services - school administration:					
Salaries of principals/assistant principals	360,300	(90,717)	269,583	261,083	8,500
Salaries of secretarial and clerical assistants	206,240	5,016	211,256	208,976	2,280
Other salaries	1,830	150	1,980	1,485	495
Other purchased services (400-500 series)	18,171	(751)	17,420	13,794	3,626
Supplies and materials	26,000	(21,984)	4,016	3,189	827
Total support services - school administration	<u>612,541</u>	<u>(108,286)</u>	<u>504,255</u>	<u>488,527</u>	<u>15,728</u>
Security:					
Salaries	202,684	(20,000)	182,684	171,845	10,839
Total security	<u>202,684</u>	<u>(20,000)</u>	<u>182,684</u>	<u>171,845</u>	<u>10,839</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	20,000	(12,956)	7,044	2,093	4,951
Total student transportation services	<u>20,000</u>	<u>(12,956)</u>	<u>7,044</u>	<u>2,093</u>	<u>4,951</u>
Unallocated employee benefits:					
Social Security contribution	124,781	32,200	156,981	83,612	73,369
TPAF contribution - ERIP	232,831	37,950	270,781	116,806	153,975
Health benefits	2,218,619	(185,738)	2,032,881	1,465,230	567,651
Total unallocated employee benefits	<u>2,576,231</u>	<u>(115,588)</u>	<u>2,460,643</u>	<u>1,665,648</u>	<u>794,995</u>
Total undistributed expenditures	<u>3,881,974</u>	<u>(255,739)</u>	<u>3,626,235</u>	<u>2,788,064</u>	<u>838,171</u>
Total current	<u>11,414,856</u>	<u>(523)</u>	<u>11,414,333</u>	<u>9,334,225</u>	<u>2,080,108</u>
Capital outlay:					
Equipment:					
Grades 1 - 5	8,000	523	8,523	6,093	2,430
Total equipment	<u>8,000</u>	<u>523</u>	<u>8,523</u>	<u>6,093</u>	<u>2,430</u>
Total capital outlay	<u>8,000</u>	<u>523</u>	<u>8,523</u>	<u>6,093</u>	<u>2,430</u>
Total expenditures	<u>11,422,856</u>	<u>-</u>	<u>11,422,856</u>	<u>9,340,318</u>	<u>2,082,538</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budget	11,272,650	-	11,272,650	9,487,988	1,784,662
Total other financing sources	<u>11,272,650</u>	<u>-</u>	<u>11,272,650</u>	<u>9,487,988</u>	<u>1,784,662</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(150,206)	-	(150,206)	147,670	(297,876)
Fund balances, July 1	150,206	-	150,206	150,206	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 297,876</u>	<u>\$ (297,876)</u>

**JERSEY CITY PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT D-3t

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<u>P. S. 28 Christa Mc Auliffe</u>					
EXPENDITURES -					
Current:					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 352,420	\$ -	\$ 352,420	\$ 292,690	\$ 59,730
Grades 1-5	3,166,455	11,370	3,177,825	2,852,001	325,824
Grades 6-8	1,483,955	83,991	1,567,946	1,289,438	278,508
Total regular programs - instruction	<u>5,002,830</u>	<u>95,361</u>	<u>5,098,191</u>	<u>4,434,129</u>	<u>664,062</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	334,225	(97,377)	236,848	197,164	39,684
Purchased professional - educational services	2,000	(2,000)	-	-	-
Other purchased services (400-500 series)	9,721	8,763	18,484	14,739	3,745
General supplies	190,946	(3,579)	187,367	166,212	21,155
Computers - instructional	100,656	-	100,656	19,990	80,666
Textbooks	14,000	-	14,000	-	14,000
Other objects	15,000	-	15,000	-	15,000
Miscellaneous expenditures	750	-	750	-	750
Total regular programs - undistributed instruction	<u>667,298</u>	<u>(94,193)</u>	<u>573,105</u>	<u>398,105</u>	<u>175,000</u>
Total regular programs	<u>5,670,128</u>	<u>1,168</u>	<u>5,671,296</u>	<u>4,832,234</u>	<u>839,062</u>
Special education:					
Learning/language disabilities:					
Salaries of teachers	280,140	139,061	419,201	419,005	196
Other salaries for instruction	189,848	3,704	193,552	193,552	-
General supplies	10,000	-	10,000	9,999	1
Computers	15,000	-	15,000	-	15,000
Total learning/language disabilities	<u>494,988</u>	<u>142,765</u>	<u>637,753</u>	<u>622,556</u>	<u>15,197</u>
Behavioral disabilities:					
Salaries of teachers	72,130	(70,000)	2,130	-	2,130
Total behavioral disabilities	<u>72,130</u>	<u>(70,000)</u>	<u>2,130</u>	<u>-</u>	<u>2,130</u>
Resource room/resource center:					
Salaries of teachers	1,529,320	(78,735)	1,450,585	1,328,860	121,725
Other salaries for instruction	35,848	39,257	75,105	42,425	32,680
General supplies	3,000	-	3,000	2,812	188
Total resource room/resource center	<u>1,568,168</u>	<u>(39,478)</u>	<u>1,528,690</u>	<u>1,374,097</u>	<u>154,593</u>
Autism:					
Salaries of teachers	65,530	(60,000)	5,530	-	5,530
Total autism	<u>65,530</u>	<u>(60,000)</u>	<u>5,530</u>	<u>-</u>	<u>5,530</u>
Total special education - instruction	<u>2,200,816</u>	<u>(26,713)</u>	<u>2,174,103</u>	<u>1,996,653</u>	<u>177,450</u>
Bilingual education:					
Salaries of teachers	280,600	26,375	306,975	306,975	-
Total bilingual education	<u>280,600</u>	<u>26,375</u>	<u>306,975</u>	<u>306,975</u>	<u>-</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	-	9,030	9,030	5,490	3,540
Total other instructional	<u>-</u>	<u>9,030</u>	<u>9,030</u>	<u>5,490</u>	<u>3,540</u>
Total - instruction	<u>8,151,544</u>	<u>9,860</u>	<u>8,161,404</u>	<u>7,141,352</u>	<u>1,020,052</u>
Attendance and social work services:					
Family/parent liaison salary	42,738	417	43,155	39,216	3,939
Supplies and materials	1,000	-	1,000	999	1
Total attendance and social work services	<u>43,738</u>	<u>417</u>	<u>44,155</u>	<u>40,215</u>	<u>3,940</u>

**JERSEY CITY PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT D-3t

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<u>P. S. 28 Christa Mc Auliffe</u>					
Health services:					
Salaries	\$ 111,880	\$ 1,500	\$ 113,380	\$ 113,380	\$ -
Other Salaries for Instruction	36,085	-	36,085	-	36,085
Supplies and materials	3,000	-	3,000	2,708	292
Total health services	<u>150,965</u>	<u>1,500</u>	<u>152,465</u>	<u>116,088</u>	<u>36,377</u>
Other support services - students-regular:					
Salaries of other professional staff	170,720	6,840	177,560	177,500	60
Supplies and materials	2,000	-	2,000	1,999	1
Total other support services - students-regular	<u>172,720</u>	<u>6,840</u>	<u>179,560</u>	<u>179,499</u>	<u>61</u>
Educational media services/school library:					
Salaries	111,880	1,500	113,380	113,380	-
Computers	5,000	-	5,000	-	5,000
Total educational media services/school library	<u>116,880</u>	<u>1,500</u>	<u>118,380</u>	<u>113,380</u>	<u>5,000</u>
Support services - school administration:					
Salaries of principals/assistant principals	389,700	(10,077)	379,623	285,110	94,513
Salaries of secretarial and clerical assistants	206,705	1,746	208,451	113,420	95,031
Other salaries	2,700	-	2,700	1,890	810
Other purchased services (400-500 series)	18,129	-	18,129	10,625	7,504
Supplies and materials	2,000	-	2,000	1,958	42
Computers	10,000	(5,110)	4,890	-	4,890
Other objects	4,500	-	4,500	-	4,500
Total support services - school administration	<u>633,734</u>	<u>(13,441)</u>	<u>620,293</u>	<u>413,003</u>	<u>207,290</u>
Security:					
Salaries	148,970	-	148,970	107,722	41,248
General supplies	2,000	-	2,000	1,728	272
Total security	<u>150,970</u>	<u>-</u>	<u>150,970</u>	<u>109,450</u>	<u>41,520</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	10,000	-	10,000	1,500	8,500
Total student transportation services	<u>10,000</u>	<u>-</u>	<u>10,000</u>	<u>1,500</u>	<u>8,500</u>
Unallocated employee benefits:					
Social Security contribution	134,002	48,153	182,155	90,736	91,419
TPAF contribution - ERIP	212,113	81,408	293,521	104,530	188,991
Health benefits	2,865,142	(136,237)	2,728,905	1,917,722	811,183
Total unallocated employee benefits	<u>3,211,257</u>	<u>(6,676)</u>	<u>3,204,581</u>	<u>2,112,988</u>	<u>1,091,593</u>
Total undistributed expenditures	<u>4,490,264</u>	<u>(9,860)</u>	<u>4,480,404</u>	<u>3,086,123</u>	<u>1,394,281</u>
Total current	<u>12,641,808</u>	<u>-</u>	<u>12,641,808</u>	<u>10,227,475</u>	<u>2,414,333</u>
Total expenditures	<u>12,641,808</u>	<u>-</u>	<u>12,641,808</u>	<u>10,227,475</u>	<u>2,414,333</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budget	12,496,331	-	12,496,331	10,317,759	2,178,572
Total other financing sources	<u>12,496,331</u>	<u>-</u>	<u>12,496,331</u>	<u>10,317,759</u>	<u>2,178,572</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(145,477)	-	(145,477)	90,284	(235,761)
Fund balances, July 1	145,477	-	145,477	145,477	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 235,761</u>	<u>\$ (235,761)</u>

**JERSEY CITY PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT D-3u

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<u>P. S. 29 Gladys Nunnery</u>					
EXPENDITURES -					
Current:					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 172,020	\$ 14,568	\$ 186,588	\$ 186,588	\$ -
Grades 1-5	1,360,601	81,622	1,442,223	1,438,229	3,994
Total regular programs - instruction	<u>1,532,621</u>	<u>96,190</u>	<u>1,628,811</u>	<u>1,624,817</u>	<u>3,994</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	118,720	(52,785)	65,935	65,935	-
Other purchased services (400-500 series)	31,790	-	31,790	10,291	21,499
General supplies	48,098	9,730	57,828	48,198	9,630
Computers - instructional	10,000	(10,000)	-	-	-
Other objects	7,000	(5,000)	2,000	608	1,392
Miscellaneous expenditures	750	-	750	-	750
Total regular programs - undistributed instruction	<u>216,358</u>	<u>(58,055)</u>	<u>158,303</u>	<u>125,032</u>	<u>33,271</u>
Total regular programs	<u>1,748,979</u>	<u>38,135</u>	<u>1,787,114</u>	<u>1,749,849</u>	<u>37,265</u>
Special education:					
Behavioral disabilities:					
Salaries of teachers	105,280	(105,280)	-	-	-
Total behavioral disabilities	<u>105,280</u>	<u>(105,280)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Resource room/resource center:					
Salaries of teachers	573,365	91,548	664,913	655,896	9,017
Other salaries for instruction	35,848	(11,898)	23,950	-	23,950
Total resource room/resource center	<u>609,213</u>	<u>79,650</u>	<u>688,863</u>	<u>655,896</u>	<u>32,967</u>
Total special education - instruction	<u>714,493</u>	<u>(25,630)</u>	<u>688,863</u>	<u>655,896</u>	<u>32,967</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>2,477,872</u>	<u>12,505</u>	<u>2,490,377</u>	<u>2,405,745</u>	<u>84,632</u>
Attendance and social work services:					
Family/parent liaison salary	19,906	428	20,334	20,334	-
Total attendance and social work services	<u>19,906</u>	<u>428</u>	<u>20,334</u>	<u>20,334</u>	<u>-</u>
Health services:					
Salaries	83,830	(32,816)	51,014	8,383	42,631
Supplies and materials	1,012	(149)	863	715	148
Total health services	<u>84,842</u>	<u>(32,965)</u>	<u>51,877</u>	<u>9,098</u>	<u>42,779</u>
Other support services - students-regular:					
Salaries of other professional staff	109,230	1,000	110,230	110,230	-
Total other support services - students-regular	<u>109,230</u>	<u>1,000</u>	<u>110,230</u>	<u>110,230</u>	<u>-</u>
Educational media services/school library:					
Salaries	113,580	1,500	115,080	115,080	-
Total educational media services/school library	<u>113,580</u>	<u>1,500</u>	<u>115,080</u>	<u>115,080</u>	<u>-</u>
Support services - school administration:					
Salaries of principals/assistant principals	151,900	2,333	154,233	154,233	-
Salaries of secretarial and clerical assistants	107,245	-	107,245	89,836	17,409
Other salaries	744	3,588	4,332	2,868	1,464
Supplies and materials	10,000	-	10,000	9,757	243
Total support services - school administration	<u>269,889</u>	<u>5,921</u>	<u>275,810</u>	<u>256,694</u>	<u>19,116</u>
Security:					
Salaries	75,222	27,904	103,126	103,126	-
Total security	<u>75,222</u>	<u>27,904</u>	<u>103,126</u>	<u>103,126</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, 2022**

EXHIBIT D-3u

	<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>					
Student transportation services:					
Contracted services -					
(other than between home and school) - vendors	\$ 4,000	\$ (2,124)	\$ 1,876	\$ -	\$ 1,876
Total student transportation services	<u>4,000</u>	<u>(2,124)</u>	<u>1,876</u>	<u>-</u>	<u>1,876</u>
Unallocated employee benefits:					
Social Security contribution	43,656	15,191	58,847	37,742	21,105
TPAF contribution - ERIP	65,596	9,992	75,588	35,022	40,566
Health benefits	909,581	(39,352)	870,229	676,698	193,531
Total unallocated employee benefits	<u>1,018,833</u>	<u>(14,169)</u>	<u>1,004,664</u>	<u>749,462</u>	<u>255,202</u>
Total undistributed expenditures	<u>1,695,502</u>	<u>(12,505)</u>	<u>1,682,997</u>	<u>1,364,024</u>	<u>318,973</u>
Total current	<u>4,173,374</u>	<u>-</u>	<u>4,173,374</u>	<u>3,769,769</u>	<u>403,605</u>
Total expenditures	<u>4,173,374</u>	<u>-</u>	<u>4,173,374</u>	<u>3,769,769</u>	<u>403,605</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budget	4,117,385	-	4,117,385	3,767,984	349,401
Total other financing sources	<u>4,117,385</u>	<u>-</u>	<u>4,117,385</u>	<u>3,767,984</u>	<u>349,401</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(55,989)	-	(55,989)	(1,785)	(54,204)
Fund balances, July 1	55,989	-	55,989	55,989	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 54,204</u>	<u>\$ (54,204)</u>

**JERSEY CITY PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT D-3v

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
P. S. 30 Alexander D. Sullivan					
EXPENDITURES -					
Current:					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 218,860	\$ -	\$ 218,860	\$ 141,519	\$ 77,341
Grades 1-5	2,626,038	-	2,626,038	2,169,013	457,025
Total regular programs - instruction	<u>2,844,898</u>	<u>-</u>	<u>2,844,898</u>	<u>2,310,532</u>	<u>534,366</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	101,436	-	101,436	-	101,436
Other purchased services (400-500 series)	63,845	-	63,845	38,276	25,569
General supplies	142,316	-	142,316	124,183	18,133
Computers - instructional	25,000	-	25,000	-	25,000
Textbooks	750	-	750	-	750
Other objects	6,629	-	6,629	828	5,801
Miscellaneous expenditures	750	-	750	-	750
Total regular programs - undistributed instruction	<u>340,726</u>	<u>-</u>	<u>340,726</u>	<u>163,287</u>	<u>177,439</u>
Total regular programs	<u>3,185,624</u>	<u>-</u>	<u>3,185,624</u>	<u>2,473,819</u>	<u>711,805</u>
Special education:					
Learning/language disabilities:					
Salaries of teachers	370,530	-	370,530	206,610	163,920
Other salaries for instruction	53,096	76,115	129,211	129,210	1
General supplies	2,000	-	2,000	2,000	-
Textbooks	2,000	-	2,000	-	2,000
Total learning/language disabilities	<u>427,626</u>	<u>76,115</u>	<u>503,741</u>	<u>337,820</u>	<u>165,921</u>
Resource room/resource center:					
Salaries of teachers	1,038,740	(66,418)	972,322	972,322	-
Other salaries for instruction	82,196	(9,697)	72,499	-	72,499
Total resource room/resource center	<u>1,120,936</u>	<u>(76,115)</u>	<u>1,044,821</u>	<u>972,322</u>	<u>72,499</u>
Total special education - instruction	<u>1,548,562</u>	<u>-</u>	<u>1,548,562</u>	<u>1,310,142</u>	<u>238,420</u>
Bilingual education:					
Salaries of teachers	845,275	-	845,275	733,075	112,200
General supplies	2,000	-	2,000	2,000	-
Textbooks	2,000	-	2,000	1,491	509
Total bilingual education	<u>849,275</u>	<u>-</u>	<u>849,275</u>	<u>736,566</u>	<u>112,709</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	1,440	-	1,440	360	1,080
Total other instructional	<u>1,440</u>	<u>-</u>	<u>1,440</u>	<u>360</u>	<u>1,080</u>
Total - instruction	<u>5,584,901</u>	<u>-</u>	<u>5,584,901</u>	<u>4,520,887</u>	<u>1,064,014</u>
Attendance and social work services:					
Family/parent liaison salary	43,388	835	44,223	44,223	-
Total attendance and social work services	<u>43,388</u>	<u>835</u>	<u>44,223</u>	<u>44,223</u>	<u>-</u>
Health services:					
Salaries	103,280	635	103,915	103,915	-
Supplies and materials	2,000	-	2,000	1,964	36
Total health services	<u>105,280</u>	<u>635</u>	<u>105,915</u>	<u>105,879</u>	<u>36</u>
Other support services - students-regular:					
Salaries of other professional staff	109,230	1,000	110,230	110,230	-
Supplies and materials	2,000	-	2,000	1,879	121
Total other support services - students-regular	<u>111,230</u>	<u>1,000</u>	<u>112,230</u>	<u>112,109</u>	<u>121</u>

**JERSEY CITY PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT D-3v

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
P. S. 30 Alexander D. Sullivan					
Educational media services/school library:					
Salaries	\$ 105,280	\$ 500	\$ 105,780	\$ 105,780	\$ -
Supplies and materials	2,000	-	2,000	1,719	281
Total educational media services/school library	<u>107,280</u>	<u>500</u>	<u>107,780</u>	<u>107,499</u>	<u>281</u>
Support services - school administration:					
Salaries of principals/assistant principals	260,200	34,132	294,332	294,332	-
Salaries of secretarial and clerical assistants	112,635	2,172	114,807	108,210	6,597
Other salaries	2,700	-	2,700	2,700	-
Other purchased services (400-500 series)	2,000	(135)	1,865	-	1,865
Total support services - school administration	<u>377,535</u>	<u>36,169</u>	<u>413,704</u>	<u>405,242</u>	<u>8,462</u>
Security:					
Salaries	142,141	(38,722)	103,419	83,847	19,572
Total security	<u>142,141</u>	<u>(38,722)</u>	<u>103,419</u>	<u>83,847</u>	<u>19,572</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	5,500	-	5,500	-	5,500
Total student transportation services	<u>5,500</u>	<u>-</u>	<u>5,500</u>	<u>-</u>	<u>5,500</u>
Unallocated employee benefits:					
Social Security contribution	73,233	11,307	84,540	51,718	32,822
TPAF contribution - ERIP	124,985	9,441	134,426	65,108	69,318
Health benefits	1,722,179	(21,165)	1,701,014	1,153,741	547,273
Total unallocated employee benefits	<u>1,920,397</u>	<u>(417)</u>	<u>1,919,980</u>	<u>1,270,567</u>	<u>649,413</u>
Total undistributed expenditures	<u>2,812,751</u>	<u>-</u>	<u>2,812,751</u>	<u>2,129,366</u>	<u>683,385</u>
Total current	<u>8,397,652</u>	<u>-</u>	<u>8,397,652</u>	<u>6,650,253</u>	<u>1,747,399</u>
Total expenditures	<u>8,397,652</u>	<u>-</u>	<u>8,397,652</u>	<u>6,650,253</u>	<u>1,747,399</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budget	8,301,075	-	8,301,075	6,639,841	1,661,234
Total other financing sources	<u>8,301,075</u>	<u>-</u>	<u>8,301,075</u>	<u>6,639,841</u>	<u>1,661,234</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(96,577)	-	(96,577)	(10,412)	(86,165)
Fund balances, July 1	96,577	-	96,577	96,577	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 86,165</u>	<u>\$ (86,165)</u>

**JERSEY CITY PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT D-3w

	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	\$ 224,055	\$ 12,325	\$ 236,380	\$ 236,380	\$ -
Grades 1-5	1,582,749	49,217	1,631,966	1,246,079	385,887
Total regular programs - instruction	<u>1,806,804</u>	<u>61,542</u>	<u>1,868,346</u>	<u>1,482,459</u>	<u>385,887</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	299,613	(58,037)	241,576	200,197	41,379
Other purchased services (400-500 series)	55,070	(17,202)	37,868	28,218	9,650
General supplies	44,797	33,772	78,569	70,232	8,337
Computers - instructional	44,002	(10,543)	33,459	21,008	12,451
Other objects	5,175	(1,528)	3,647	2,971	676
Miscellaneous expenditures	750	-	750	-	750
Total regular programs - undistributed instruction	<u>449,407</u>	<u>(53,538)</u>	<u>395,869</u>	<u>322,626</u>	<u>73,243</u>
Total regular programs	<u>2,256,211</u>	<u>8,004</u>	<u>2,264,215</u>	<u>1,805,085</u>	<u>459,130</u>
Special education:					
Resource room/resource center:					
Salaries of teachers	433,060	-	433,060	356,969	76,091
Other salaries for instruction	35,848	(3,519)	32,329	-	32,329
Total resource room/resource center	<u>468,908</u>	<u>(3,519)</u>	<u>465,389</u>	<u>356,969</u>	<u>108,420</u>
Total special education - instruction	<u>468,908</u>	<u>(3,519)</u>	<u>465,389</u>	<u>356,969</u>	<u>108,420</u>
Bilingual education:					
Salaries of teachers	303,290	3,500	306,790	306,790	-
General supplies	1,000	-	1,000	655	345
Total bilingual education	<u>304,290</u>	<u>3,500</u>	<u>307,790</u>	<u>307,445</u>	<u>345</u>
Total - instruction	<u>3,029,409</u>	<u>7,985</u>	<u>3,037,394</u>	<u>2,469,499</u>	<u>567,895</u>
Attendance and social work services:					
Family/parent liaison salary	-	33,328	33,328	33,328	-
Total attendance and social work services	<u>-</u>	<u>33,328</u>	<u>33,328</u>	<u>33,328</u>	<u>-</u>
Health services:					
Salaries	104,280	(36,414)	67,866	67,762	104
Supplies and materials	3,000	-	3,000	2,547	453
Total health services	<u>107,280</u>	<u>(36,414)</u>	<u>70,866</u>	<u>70,309</u>	<u>557</u>
Other support services - students-regular:					
Salaries of other professional staff	108,230	(192)	108,038	34,251	73,787
Supplies and materials	2,500	-	2,500	2,498	2
Total other support services - students-regular	<u>3,416</u>	<u>-</u>	<u>3,416</u>	<u>-</u>	<u>3,416</u>
Total other support services - students-regular	<u>114,146</u>	<u>(192)</u>	<u>113,954</u>	<u>36,749</u>	<u>77,205</u>
Educational media services/school library:					
Salaries	107,580	1,000	108,580	108,580	-
Supplies and materials	8,770	(875)	7,895	6,664	1,231
Total educational media services/school library	<u>116,350</u>	<u>125</u>	<u>116,475</u>	<u>115,244</u>	<u>1,231</u>
Support services - school administration:					
Salaries of principals/assistant principals	158,400	-	158,400	134,157	24,243
Salaries of secretarial and clerical assistants	107,945	2,086	110,031	109,641	390
Other salaries	1,950	450	2,400	2,310	90
Other purchased services (400-500 series)	8,536	-	8,536	5,120	3,416
Supplies and materials	4,528	(450)	4,078	3,746	332
Computers	3,996	-	3,996	-	3,996
Other objects	475	-	475	-	475
Total support services - school administration	<u>285,830</u>	<u>2,086</u>	<u>287,916</u>	<u>254,974</u>	<u>32,942</u>

**JERSEY CITY PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT D-3w

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
P. S. 33 Dr. Paul Rafalides					
Security:					
Salaries	\$ 86,850	\$ 192	\$ 87,042	\$ 87,042	\$ -
Total security	<u>86,850</u>	<u>192</u>	<u>87,042</u>	<u>87,042</u>	<u>-</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	4,500	(3,625)	875	-	875
Total student transportation services	<u>4,500</u>	<u>(3,625)</u>	<u>875</u>	<u>-</u>	<u>875</u>
Unallocated employee benefits:					
Social Security contribution	59,351	(2,727)	56,624	45,951	10,673
TPAF contribution - ERIP	71,464	4,722	76,186	36,122	40,064
Health benefits	1,073,800	(5,480)	1,068,320	736,175	332,145
Total unallocated employee benefits	<u>1,204,615</u>	<u>(3,485)</u>	<u>1,201,130</u>	<u>818,248</u>	<u>382,882</u>
Total undistributed expenditures	<u>1,919,571</u>	<u>(7,985)</u>	<u>1,911,586</u>	<u>1,415,894</u>	<u>495,692</u>
Total current	<u>4,948,980</u>	<u>-</u>	<u>4,948,980</u>	<u>3,885,393</u>	<u>1,063,587</u>
Capital outlay:					
Equipment:					
Grades 1 - 5	17,548	-	17,548	16,934	614
Total equipment	<u>17,548</u>	<u>-</u>	<u>17,548</u>	<u>16,934</u>	<u>614</u>
Total capital outlay	<u>17,548</u>	<u>-</u>	<u>17,548</u>	<u>16,934</u>	<u>614</u>
Total expenditures	<u>4,966,528</u>	<u>-</u>	<u>4,966,528</u>	<u>3,902,327</u>	<u>1,064,201</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budget	4,878,972	-	4,878,972	3,868,756	1,010,216
Total other financing sources	<u>4,878,972</u>	<u>-</u>	<u>4,878,972</u>	<u>3,868,756</u>	<u>1,010,216</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(87,556)	-	(87,556)	(33,571)	(53,985)
Fund balances, July 1	87,556	-	87,556	87,556	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 53,985</u>	<u>\$ (53,985)</u>

**JERSEY CITY PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT D-3x

	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	\$ 356,930	\$ -	\$ 356,930	\$ 194,610	\$ 162,320
Grades 1-5	1,669,686	13,121	1,682,807	1,240,330	442,477
Grades 6-8	629,170	5,033	634,203	325,903	308,300
Total regular programs - instruction	<u>2,655,786</u>	<u>18,154</u>	<u>2,673,940</u>	<u>1,760,843</u>	<u>913,097</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	101,436	-	101,436	-	101,436
Other purchased services (400-500 series)	27,280	3,397	30,677	16,589	14,088
General supplies	50,199	47,178	97,377	81,800	15,577
Computers - instructional	57,305	(52,338)	4,967	-	4,967
Other objects	599	-	599	-	599
Miscellaneous expenditures	750	-	750	-	750
Total regular programs - undistributed instruction	<u>237,569</u>	<u>(1,763)</u>	<u>235,806</u>	<u>98,389</u>	<u>137,417</u>
Total regular programs	<u>2,893,355</u>	<u>16,391</u>	<u>2,909,746</u>	<u>1,859,232</u>	<u>1,050,514</u>
Special education:					
Learning/language disabilities:					
Salaries of teachers	-	129,780	129,780	129,780	-
Other salaries for instruction	80,810	125	80,935	56,520	24,415
General supplies	1,015	1	1,016	964	52
Total learning/language disabilities	<u>81,825</u>	<u>129,906</u>	<u>211,731</u>	<u>187,264</u>	<u>24,467</u>
Resource room/resource center:					
Salaries of teachers	735,100	500	735,600	675,468	60,132
Other salaries for instruction	115,564	(10,578)	104,986	78,013	26,973
Total resource room/resource center	<u>850,664</u>	<u>(10,078)</u>	<u>840,586</u>	<u>753,481</u>	<u>87,105</u>
Autism:					
Salaries of teachers	394,325	-	394,325	275,038	119,287
Other salaries for instruction	236,048	500	236,548	101,251	135,297
Total autism	<u>630,373</u>	<u>500</u>	<u>630,873</u>	<u>376,289</u>	<u>254,584</u>
Total special education - instruction	<u>1,562,862</u>	<u>120,328</u>	<u>1,683,190</u>	<u>1,317,034</u>	<u>366,156</u>
Total - instruction	<u>4,456,217</u>	<u>136,719</u>	<u>4,592,936</u>	<u>3,176,266</u>	<u>1,416,670</u>
Attendance and social work services:					
Family/parent liaison salary	42,138	-	42,138	21,069	21,069
Total attendance and social work services	<u>42,138</u>	<u>-</u>	<u>42,138</u>	<u>21,069</u>	<u>21,069</u>
Health services:					
Salaries	106,580	6,130	112,710	112,710	-
Total health services	<u>106,580</u>	<u>6,130</u>	<u>112,710</u>	<u>112,710</u>	<u>-</u>
Other support services - students-regular:					
Salaries of other professional staff	112,530	1,500	114,030	114,030	-
Total other support services - students-regular	<u>112,530</u>	<u>1,500</u>	<u>114,030</u>	<u>114,030</u>	<u>-</u>
Educational media services/school library:					
Salaries	108,580	1,000	109,580	109,580	-
Supplies and materials	5,175	-	5,175	2,793	2,382
Total educational media services/school library	<u>113,755</u>	<u>1,000</u>	<u>114,755</u>	<u>112,373</u>	<u>2,382</u>
Instruction staff training services:					
Other purchased professional services - educational	6,000	-	6,000	-	6,000
Total instruction staff training services	<u>6,000</u>	<u>-</u>	<u>6,000</u>	<u>-</u>	<u>6,000</u>

**JERSEY CITY PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT D-3x

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<u>P. S. 34 Pres. Barack Obama School</u>					
Support services - school administration:					
Salaries of principals/assistant principals	\$ 296,850	\$ 2,083	\$ 298,933	\$ 298,923	\$ 10
Salaries of secretarial and clerical assistants	105,265	42,175	147,440	141,542	5,898
Other salaries	2,250	-	2,250	1,458	792
Other purchased services (400-500 series)	18,651	(1)	18,650	9,325	9,325
Supplies and materials	18,000	(2,465)	15,535	10,725	4,810
Total support services - school administration	<u>441,016</u>	<u>41,792</u>	<u>482,808</u>	<u>461,973</u>	<u>20,835</u>
Security:					
Salaries	166,610	-	166,610	120,346	46,264
Total security	<u>166,610</u>	<u>-</u>	<u>166,610</u>	<u>120,346</u>	<u>46,264</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	-	2,375	2,375	2,375	-
Total student transportation services	<u>-</u>	<u>2,375</u>	<u>2,375</u>	<u>2,375</u>	<u>-</u>
Unallocated employee benefits:					
Social Security contribution	86,639	13,202	99,841	61,083	38,758
TPAF contribution - ERIP	86,721	3,790	90,511	42,412	48,099
Health benefits	1,642,541	(206,508)	1,436,033	865,812	570,221
Total unallocated employee benefits	<u>1,815,901</u>	<u>(189,516)</u>	<u>1,626,385</u>	<u>969,307</u>	<u>657,078</u>
Total undistributed expenditures	<u>2,804,530</u>	<u>(136,719)</u>	<u>2,667,811</u>	<u>1,914,183</u>	<u>753,628</u>
Total current	<u>7,260,747</u>	<u>-</u>	<u>7,260,747</u>	<u>5,090,449</u>	<u>2,170,298</u>
Capital outlay:					
Equipment:					
Grades 1 - 5	4,100	-	4,100	-	4,100
Grades 6 - 8	4,100	-	4,100	-	4,100
Special education - instruction:					
Bilingual education	4,200	-	4,200	-	4,200
Total equipment	<u>12,400</u>	<u>-</u>	<u>12,400</u>	<u>-</u>	<u>12,400</u>
Total capital outlay	<u>12,400</u>	<u>-</u>	<u>12,400</u>	<u>-</u>	<u>12,400</u>
Total expenditures	<u>7,273,147</u>	<u>-</u>	<u>7,273,147</u>	<u>5,090,449</u>	<u>2,182,698</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budget	7,215,079	-	7,215,079	5,096,991	2,118,088
Total other financing sources	<u>7,215,079</u>	<u>-</u>	<u>7,215,079</u>	<u>5,096,991</u>	<u>2,118,088</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(58,068)	-	(58,068)	6,542	(64,610)
Fund balances, July 1	58,068	-	58,068	58,068	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 64,610</u>	<u>\$ (64,610)</u>

**JERSEY CITY PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT D-3y

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
P. S. 37 Rafael De J. Cordero					
EXPENDITURES -					
Current:					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 381,680	\$ 6,660	\$ 388,340	\$ 388,340	\$ -
Grades 1-5	2,457,515	111,780	2,569,295	2,213,250	356,045
Grades 6-8	1,064,180	107,234	1,171,414	790,248	381,166
Total regular programs - instruction	<u>3,903,375</u>	<u>225,674</u>	<u>4,129,049</u>	<u>3,391,838</u>	<u>737,211</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	101,436	56,500	157,936	56,588	101,348
Other purchased services (400-500 series)	16,619	5,195	21,814	19,187	2,627
General supplies	92,888	96,487	189,375	177,598	11,777
Computers - instructional	183,324	(112,522)	70,802	-	70,802
Textbooks	2,400	(2,400)	-	-	-
Other objects	1,502	6,525	8,027	897	7,130
Total regular programs - undistributed instruction	<u>398,169</u>	<u>49,785</u>	<u>447,954</u>	<u>254,270</u>	<u>193,684</u>
Total regular programs	<u>4,301,544</u>	<u>275,459</u>	<u>4,577,003</u>	<u>3,646,108</u>	<u>930,895</u>
Special education:					
Learning/language disabilities:					
Salaries of teachers	80,530	500	81,030	81,030	-
General supplies	1,900	(14)	1,886	1,236	650
Total learning/language disabilities	<u>82,430</u>	<u>486</u>	<u>82,916</u>	<u>82,266</u>	<u>650</u>
Behavioral disabilities:					
Other salaries for instruction	46,998	-	46,998	-	46,998
Total behavioral disabilities	<u>46,998</u>	<u>-</u>	<u>46,998</u>	<u>-</u>	<u>46,998</u>
Resource room/resource center:					
Salaries of teachers	956,735	127,041	1,083,776	975,296	108,480
Other salaries for instruction	35,848	-	35,848	-	35,848
General supplies	503	(400)	103	-	103
Total resource room/resource center	<u>993,086</u>	<u>126,641</u>	<u>1,119,727</u>	<u>975,296</u>	<u>144,431</u>
Autism:					
Salaries of teachers	587,430	-	587,430	483,850	103,580
Other salaries for instruction	548,461	2,000	550,461	418,919	131,542
General supplies	8,174	(3,011)	5,163	2,235	2,928
Total autism	<u>1,144,065</u>	<u>(1,011)</u>	<u>1,143,054</u>	<u>905,004</u>	<u>238,050</u>
Total special education - instruction	<u>2,266,579</u>	<u>126,116</u>	<u>2,392,695</u>	<u>1,962,566</u>	<u>430,129</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	4,200	-	4,200	-	4,200
Total other instructional	<u>4,200</u>	<u>-</u>	<u>4,200</u>	<u>-</u>	<u>4,200</u>
Total - instruction	<u>6,572,323</u>	<u>401,575</u>	<u>6,973,898</u>	<u>5,608,674</u>	<u>1,365,224</u>
Attendance and social work services:					
Family/parent liaison salary	44,138	923	45,061	45,061	-
Supplies and materials	300	(300)	-	-	-
Total attendance and social work services	<u>44,438</u>	<u>623</u>	<u>45,061</u>	<u>45,061</u>	<u>-</u>
Health services:					
Salaries	107,580	1,120	108,700	108,700	-
Supplies and materials	1,500	(68)	1,432	-	1,432
Total health services	<u>109,080</u>	<u>1,052</u>	<u>110,132</u>	<u>108,700</u>	<u>1,432</u>
Other support services - students-regular:					
Salaries of other professional staff	226,760	3,000	229,760	229,760	-
Supplies and materials	600	(322)	278	263	15
Total other support services - students-regular	<u>227,360</u>	<u>2,678</u>	<u>230,038</u>	<u>230,023</u>	<u>15</u>

**JERSEY CITY PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT D-3y

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
P. S. 37 Rafael De J. Cordero					
Educational media services/school library:					
Salaries	\$ 105,280	\$ 500	\$ 105,780	\$ 105,780	\$ -
Supplies and materials	2,000	(1,696)	304	277	27
Total educational media services/school library	<u>107,280</u>	<u>(1,196)</u>	<u>106,084</u>	<u>106,057</u>	<u>27</u>
Support services - school administration:					
Salaries of principals/assistant principals	277,100	2,657	279,757	279,757	-
Salaries of secretarial and clerical assistants	133,750	15,146	148,896	148,896	-
Other salaries	-	3,024	3,024	3,024	-
Other purchased services (400-500 series)	21,000	(3,337)	17,663	15,505	2,158
Supplies and materials	16,125	(4,563)	11,562	6,746	4,816
Total support services - school administration	<u>447,975</u>	<u>12,927</u>	<u>460,902</u>	<u>453,928</u>	<u>6,974</u>
Security:					
Salaries	116,274	(88)	116,186	116,129	57
Total security	<u>116,274</u>	<u>(88)</u>	<u>116,186</u>	<u>116,129</u>	<u>57</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	-	5,006	5,006	5,005	1
Total student transportation services	<u>-</u>	<u>5,006</u>	<u>5,006</u>	<u>5,005</u>	<u>1</u>
Unallocated employee benefits:					
Social Security contribution	101,731	34,227	135,958	85,445	50,513
TPAF contribution - ERIP	90,159	13,871	104,030	43,995	60,035
Health benefits	2,357,384	(470,675)	1,886,709	1,677,632	209,077
Total unallocated employee benefits	<u>2,549,274</u>	<u>(422,577)</u>	<u>2,126,697</u>	<u>1,807,072</u>	<u>319,625</u>
Total undistributed expenditures	<u>3,601,681</u>	<u>(401,575)</u>	<u>3,200,106</u>	<u>2,871,975</u>	<u>328,131</u>
Total current	<u>10,174,004</u>	<u>-</u>	<u>10,174,004</u>	<u>8,480,649</u>	<u>1,693,355</u>
Capital outlay:					
Equipment:					
Grades 1 - 5	31,390	-	31,390	-	31,390
Total equipment	<u>31,390</u>	<u>-</u>	<u>31,390</u>	<u>-</u>	<u>31,390</u>
Total capital outlay	<u>31,390</u>	<u>-</u>	<u>31,390</u>	<u>-</u>	<u>31,390</u>
Total expenditures	<u>10,205,394</u>	<u>-</u>	<u>10,205,394</u>	<u>8,480,649</u>	<u>1,724,745</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budget	10,070,510	-	10,070,510	8,430,719	1,639,791
Total other financing sources	<u>10,070,510</u>	<u>-</u>	<u>10,070,510</u>	<u>8,430,719</u>	<u>1,639,791</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(134,884)	-	(134,884)	(49,930)	(84,954)
Fund balances, July 1	134,884	-	134,884	134,884	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 84,954</u>	<u>\$ (84,954)</u>

**JERSEY CITY PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT D-3z

	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	\$ 285,290	\$ 19,278	\$ 304,568	\$ 304,568	\$ -
Grades 1-5	2,778,282	(19,278)	2,759,004	2,686,423	72,581
Grades 6-8	1,153,270	(84,563)	1,068,707	863,954	204,753
Total regular programs - instruction	<u>4,216,842</u>	<u>(84,563)</u>	<u>4,132,279</u>	<u>3,854,945</u>	<u>277,334</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	379,800	540	380,340	308,503	71,837
Purchased professional - educational services	7,000	-	7,000	-	7,000
Other purchased services (400-500 series)	51,999	16,547	68,546	45,582	22,964
General supplies	109,614	38,591	148,205	123,812	24,393
Computers - instructional	92,214	(52,138)	40,076	-	40,076
Textbooks	10,500	-	10,500	417	10,083
Other objects	15,242	(1)	15,241	-	15,241
Miscellaneous expenditures	750	-	750	750	-
Total regular programs - undistributed instruction	<u>667,119</u>	<u>3,539</u>	<u>670,658</u>	<u>479,064</u>	<u>191,594</u>
Total regular programs	<u>4,883,961</u>	<u>(81,024)</u>	<u>4,802,937</u>	<u>4,334,009</u>	<u>468,928</u>
Special education:					
Learning/language disabilities:					
Salaries of teachers	96,530	(96,530)	-	-	-
Other salaries for instruction	53,096	(44,508)	8,588	-	8,588
Total learning/language disabilities	<u>149,626</u>	<u>(141,038)</u>	<u>8,588</u>	<u>-</u>	<u>8,588</u>
Behavioral disabilities:					
Salaries of teachers	-	216,941	216,941	206,610	10,331
Other salaries for instruction	-	44,508	44,508	42,945	1,563
Total behavioral disabilities	<u>-</u>	<u>261,449</u>	<u>261,449</u>	<u>249,555</u>	<u>11,894</u>
Resource room/resource center:					
Salaries of teachers	883,120	(3,839)	879,281	761,910	117,371
Other salaries for instruction	35,848	(32,009)	3,839	3,839	-
General supplies	1,000	-	1,000	-	1,000
Total resource room/resource center	<u>919,968</u>	<u>(35,848)</u>	<u>884,120</u>	<u>765,749</u>	<u>118,371</u>
Total special education - instruction	<u>1,069,594</u>	<u>84,563</u>	<u>1,154,157</u>	<u>1,015,304</u>	<u>138,853</u>
Bilingual education:					
Salaries of teachers	173,195	-	173,195	159,315	13,880
General supplies	2,000	-	2,000	-	2,000
Total bilingual education	<u>175,195</u>	<u>-</u>	<u>175,195</u>	<u>159,315</u>	<u>15,880</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	15,930	-	15,930	3,450	12,480
Total other instructional	<u>15,930</u>	<u>-</u>	<u>15,930</u>	<u>3,450</u>	<u>12,480</u>
Total - instruction	<u>6,144,680</u>	<u>3,539</u>	<u>6,148,219</u>	<u>5,512,078</u>	<u>636,141</u>
Attendance and social work services:					
Family/parent liaison salary	32,998	330	33,328	33,328	-
Total attendance and social work services	<u>32,998</u>	<u>330</u>	<u>33,328</u>	<u>33,328</u>	<u>-</u>
Health services:					
Salaries	59,435	(5,806)	53,629	17,358	36,271
Supplies and materials	1,000	-	1,000	219	781
Total health services	<u>60,435</u>	<u>(5,806)</u>	<u>54,629</u>	<u>17,577</u>	<u>37,052</u>

**JERSEY CITY PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT D-3z

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<u>P. S. 38 James F. Murray</u>					
Other support services - students-regular:					
Salaries of other professional staff	\$ 218,410	\$ -	\$ 218,410	\$ 115,630	\$ 102,780
Supplies and materials	2,000	-	2,000	800	1,200
Total other support services - students-regular	<u>220,410</u>	<u>-</u>	<u>220,410</u>	<u>116,430</u>	<u>103,980</u>
Educational media services/school library:					
Salaries	107,580	-	107,580	51,032	56,548
Supplies and materials	1,000	-	1,000	629	371
Total educational media services/school library	<u>108,580</u>	<u>-</u>	<u>108,580</u>	<u>51,661</u>	<u>56,919</u>
Support services - school administration:					
Salaries of principals/assistant principals	282,200	8,176	290,376	188,724	101,652
Salaries of secretarial and clerical assistants	147,660	540	148,200	65,629	82,571
Other salaries	1,800	630	2,430	2,430	-
Other purchased services (400-500 series)	1,000	(1,000)	-	-	-
Travel	2,000	(2,000)	-	-	-
Supplies and materials	13,500	(4,410)	9,090	5,200	3,890
Computers	4,465	-	4,465	-	4,465
Total support services - school administration	<u>452,625</u>	<u>1,936</u>	<u>454,561</u>	<u>261,983</u>	<u>192,578</u>
Security:					
Salaries	101,907	-	101,907	73,098	28,809
Total security	<u>101,907</u>	<u>-</u>	<u>101,907</u>	<u>73,098</u>	<u>28,809</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	8,000	-	8,000	-	8,000
Total student transportation services	<u>8,000</u>	<u>-</u>	<u>8,000</u>	<u>-</u>	<u>8,000</u>
Unallocated employee benefits:					
Social Security contribution	98,114	(4,105)	94,009	71,129	22,880
TPAF contribution - ERIP	146,964	20,893	167,857	75,758	92,099
Health benefits	2,074,514	(16,787)	2,057,727	1,519,162	538,565
Total unallocated employee benefits	<u>2,319,592</u>	<u>1</u>	<u>2,319,593</u>	<u>1,666,049</u>	<u>653,544</u>
Total undistributed expenditures	<u>3,304,547</u>	<u>(3,539)</u>	<u>3,301,008</u>	<u>2,220,126</u>	<u>1,080,882</u>
Total current	<u>9,449,227</u>	<u>-</u>	<u>9,449,227</u>	<u>7,732,204</u>	<u>1,717,023</u>
Total expenditures	<u>9,449,227</u>	<u>-</u>	<u>9,449,227</u>	<u>7,732,204</u>	<u>1,717,023</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budget	9,319,667	-	9,319,667	7,733,368	1,586,299
Total other financing sources	<u>9,319,667</u>	<u>-</u>	<u>9,319,667</u>	<u>7,733,368</u>	<u>1,586,299</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(129,560)	-	(129,560)	1,164	(130,724)
Fund balances, July 1	129,560	-	129,560	129,560	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 130,724</u>	<u>\$ (130,724)</u>

**JERSEY CITY PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT D-3aa

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
P. S. 39 Dr. Charles P. DeFuccio					
EXPENDITURES -					
Current:					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 170,720	\$ -	\$ 170,720	\$ 11,368	\$ 159,352
Grades 1-5	1,626,408	(121,381)	1,505,027	1,318,733	186,294
Grades 6-8	506,130	67,785	573,915	243,418	330,497
Total regular programs - instruction	2,303,258	(53,596)	2,249,662	1,573,519	676,143
Regular programs - undistributed instruction:					
Other salaries for instruction	102,036	53,596	155,632	53,596	102,036
Other purchased services (400-500 series)	26,415	-	26,415	18,738	7,677
General supplies	59,035	9,585	68,620	48,100	20,520
Computers - instructional	43,759	(28,933)	14,826	14,360	466
Textbooks	1,000	(1,000)	-	-	-
Other objects	4,500	(4,500)	-	-	-
Miscellaneous expenditures	1,500	-	1,500	-	1,500
Total regular programs - undistributed instruction	238,245	28,748	266,993	134,794	132,199
Total regular programs	2,541,503	(24,848)	2,516,655	1,708,313	808,342
Special education:					
Learning/language disabilities:					
Salaries of teachers	113,580	-	113,580	34,992	78,588
Other salaries for instruction	35,848	-	35,848	-	35,848
Total learning/language disabilities	149,428	-	149,428	34,992	114,436
Resource room/resource center:					
Salaries of teachers	707,145	136,418	843,563	825,125	18,438
Other salaries for instruction	35,848	(35,848)	-	-	-
General supplies	1,000	-	1,000	915	85
Total resource room/resource center	743,993	100,570	844,563	826,040	18,523
Autism:					
Salaries of teachers	670,395	(91,295)	579,100	579,100	-
Other salaries for instruction	311,478	(9,774)	301,704	262,976	38,728
General supplies	3,000	(337)	2,663	2,115	548
Total autism	984,873	(101,406)	883,467	844,191	39,276
Total special education - instruction	1,878,294	(836)	1,877,458	1,705,223	172,235
Bilingual education:					
Salaries of teachers	105,280	500	105,780	103,135	2,645
Total bilingual education	105,280	500	105,780	103,135	2,645
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	7,500	-	7,500	-	7,500
Total other instructional	7,500	-	7,500	-	7,500
Total - instruction	4,532,577	(25,184)	4,507,393	3,516,671	990,722
Attendance and social work services:					
Family/parent liaison salary	33,778	10,235	44,013	44,013	-
Total attendance and social work services	33,778	10,235	44,013	44,013	-
Health services:					
Salaries	80,530	500	81,030	81,030	-
Supplies and materials	1,635	(1)	1,634	1,574	60
Total health services	82,165	499	82,664	82,604	60
Other support services - students-regular:					
Salaries of other professional staff	60,085	(60,085)	-	-	-
Supplies and materials	506	-	506	482	24
Total other support services - students-regular	60,591	(60,085)	506	482	24

**JERSEY CITY PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT D-3aa

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
P. S. 39 Dr. Charles P. DeFuccio					
Educational media services/school library:					
Salaries	\$ 61,315	\$ 3,485	\$ 64,800	\$ 64,800	\$ -
Supplies and materials	1,500	-	1,500	1,371	129
Total educational media services/school library	<u>62,815</u>	<u>3,485</u>	<u>66,300</u>	<u>66,171</u>	<u>129</u>
Support services - school administration:					
Salaries of principals/assistant principals	161,525	51,805	213,330	213,330	-
Salaries of secretarial and clerical assistants	142,640	(25,105)	117,535	92,147	25,388
Other salaries	2,250	-	2,250	1,905	345
Other purchased services (400-500 series)	18,627	-	18,627	8,346	10,281
Supplies and materials	2,500	-	2,500	-	2,500
Total support services - school administration	<u>327,542</u>	<u>26,700</u>	<u>354,242</u>	<u>315,728</u>	<u>38,514</u>
Security:					
Salaries	116,034	22,666	138,700	112,112	26,588
Total security	<u>116,034</u>	<u>22,666</u>	<u>138,700</u>	<u>112,112</u>	<u>26,588</u>
Unallocated employee benefits:					
Social Security contribution	78,256	-	78,256	59,533	18,723
TPAF contribution - ERIP	67,111	-	67,111	33,053	34,058
Health benefits	1,535,130	(3,500)	1,531,630	832,460	699,170
Total unallocated employee benefits	<u>1,680,497</u>	<u>(3,500)</u>	<u>1,676,997</u>	<u>925,046</u>	<u>751,951</u>
Total undistributed expenditures	<u>2,363,422</u>	<u>-</u>	<u>2,363,422</u>	<u>1,546,156</u>	<u>817,266</u>
Total current	<u>6,895,999</u>	<u>(25,184)</u>	<u>6,870,815</u>	<u>5,062,827</u>	<u>1,807,988</u>
Capital outlay:					
Equipment:					
Grades 1 - 5	-	25,184	25,184	16,000	9,184
Total equipment	<u>-</u>	<u>25,184</u>	<u>25,184</u>	<u>16,000</u>	<u>9,184</u>
Total capital outlay	<u>-</u>	<u>25,184</u>	<u>25,184</u>	<u>16,000</u>	<u>9,184</u>
Total expenditures	<u>6,895,999</u>	<u>-</u>	<u>6,895,999</u>	<u>5,078,827</u>	<u>1,817,172</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budget	6,806,605	-	6,806,605	5,035,837	1,770,768
Total other financing sources	<u>6,806,605</u>	<u>-</u>	<u>6,806,605</u>	<u>5,035,837</u>	<u>1,770,768</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(89,394)	-	(89,394)	(42,990)	(46,404)
Fund balances, July 1	89,394	-	89,394	89,394	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 46,404</u>	<u>\$ (46,404)</u>

**JERSEY CITY PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT D-3ab

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<u>P. S. 40 Ezra L. Nolan</u>					
EXPENDITURES -					
Current:					
Regular programs - instruction:					
Salaries of teachers:					
Grades 6-8	\$ 1,517,292	\$ (13,560)	\$ 1,503,732	\$ 1,295,620	\$ 208,112
Total regular programs - instruction	<u>1,517,292</u>	<u>(13,560)</u>	<u>1,503,732</u>	<u>1,295,620</u>	<u>208,112</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	101,436	11,010	112,446	7,494	104,952
Other purchased services (400-500 series)	33,043	-	33,043	10,515	22,528
General supplies	47,706	1	47,707	10,561	37,146
Computers - instructional	33,050	-	33,050	-	33,050
Textbooks	8,125	-	8,125	-	8,125
Other objects	3,500	2,757	6,257	1,582	4,675
Miscellaneous expenditures	750	-	750	-	750
Total regular programs - undistributed instruction	<u>227,610</u>	<u>13,768</u>	<u>241,378</u>	<u>30,152</u>	<u>211,226</u>
Total regular programs	<u>1,744,902</u>	<u>208</u>	<u>1,745,110</u>	<u>1,325,772</u>	<u>419,338</u>
Special education:					
Learning/language disabilities:					
Salaries of teachers	527,850	(172,900)	354,950	211,621	143,329
Other salaries for instruction	186,100	(186,100)	-	-	-
General supplies	1,500	-	1,500	-	1,500
Total learning/language disabilities	<u>715,450</u>	<u>(359,000)</u>	<u>356,450</u>	<u>211,621</u>	<u>144,829</u>
Behavioral disabilities:					
Salaries of teachers	110,880	-	110,880	109,580	1,300
Other salaries for instruction	-	106,567	106,567	102,612	3,955
Total behavioral disabilities	<u>110,880</u>	<u>106,567</u>	<u>217,447</u>	<u>212,192</u>	<u>5,255</u>
Resource room/resource center:					
Salaries of teachers	410,260	231,998	642,258	606,620	35,638
General supplies	500	-	500	-	500
Total resource room/resource center	<u>410,760</u>	<u>231,998</u>	<u>642,758</u>	<u>606,620</u>	<u>36,138</u>
Autism:					
Other salaries for instruction	-	23,405	23,405	17,554	5,851
Total autism	<u>-</u>	<u>23,405</u>	<u>23,405</u>	<u>17,554</u>	<u>5,851</u>
Total special education - instruction	<u>1,237,090</u>	<u>2,970</u>	<u>1,240,060</u>	<u>1,047,987</u>	<u>192,073</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	-	750	750	750	-
Total other instructional	<u>-</u>	<u>750</u>	<u>750</u>	<u>750</u>	<u>-</u>
Total - instruction	<u>2,981,992</u>	<u>3,928</u>	<u>2,985,920</u>	<u>2,374,509</u>	<u>611,411</u>
Attendance and social work services:					
Family/parent liaison salary	19,907	417	20,324	20,324	-
Total attendance and social work services	<u>19,907</u>	<u>417</u>	<u>20,324</u>	<u>20,324</u>	<u>-</u>
Health services:					
Salaries	54,740	(6,458)	48,282	120	48,162
Supplies and materials	1,035	-	1,035	936	99
Total health services	<u>55,775</u>	<u>(6,458)</u>	<u>49,317</u>	<u>1,056</u>	<u>48,261</u>
Other support services - students-regular:					
Salaries of other professional staff	59,290	10,810	70,100	68,750	1,350
Supplies and materials	250	-	250	-	250
Total other support services - students-regular	<u>59,540</u>	<u>10,810</u>	<u>70,350</u>	<u>68,750</u>	<u>1,600</u>

**JERSEY CITY PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT D-3ab

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<u>P. S. 40 Ezra L. Nolan</u>					
Support services - school administration:					
Salaries of principals/assistant principals	\$ 258,180	\$ (7,758)	\$ 250,422	\$ 154,150	\$ 96,272
Salaries of secretarial and clerical assistants	107,130	7,758	114,888	110,297	4,591
Other salaries	9,000	(8,697)	303	-	303
Other purchased services (400-500 series)	-	2,000	2,000	334	1,666
Supplies and materials	3,500	(2,000)	1,500	-	1,500
Total support services - school administration	<u>377,810</u>	<u>(8,697)</u>	<u>369,113</u>	<u>264,781</u>	<u>104,332</u>
Security:					
Salaries	90,403	-	90,403	75,885	14,518
Total security	<u>90,403</u>	<u>-</u>	<u>90,403</u>	<u>75,885</u>	<u>14,518</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	3,500	-	3,500	3,033	467
Total student transportation services	<u>3,500</u>	<u>-</u>	<u>3,500</u>	<u>3,033</u>	<u>467</u>
Unallocated employee benefits:					
Social Security contribution	49,131	(1,254)	47,877	43,330	4,547
TPAF contribution - ERIP	40,067	6,130	46,197	18,735	27,462
Health benefits	1,113,687	(4,876)	1,108,811	584,095	524,716
Total unallocated employee benefits	<u>1,202,885</u>	<u>-</u>	<u>1,202,885</u>	<u>646,160</u>	<u>556,725</u>
Total undistributed expenditures	<u>1,809,820</u>	<u>(3,928)</u>	<u>1,805,892</u>	<u>1,079,989</u>	<u>725,903</u>
Total current	<u>4,791,812</u>	<u>-</u>	<u>4,791,812</u>	<u>3,454,498</u>	<u>1,337,314</u>
Total expenditures	<u>4,791,812</u>	<u>-</u>	<u>4,791,812</u>	<u>3,454,498</u>	<u>1,337,314</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budget	4,757,263	-	4,757,263	3,459,351	1,297,912
Total other financing sources	<u>4,757,263</u>	<u>-</u>	<u>4,757,263</u>	<u>3,459,351</u>	<u>1,297,912</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(34,549)	-	(34,549)	4,853	(39,402)
Fund balances, July 1	34,549	-	34,549	34,549	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 39,402</u>	<u>\$ (39,402)</u>

**JERSEY CITY PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT D-3ac

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<u>Center for the Arts - Fred W. Martin</u>					
EXPENDITURES -					
Current:					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 130,145	\$ -	\$ 130,145	\$ 114,580	\$ 15,565
Grades 1-5	986,505	-	986,505	895,698	90,807
Grades 6-8	961,158	(44,669)	916,489	736,647	179,842
Total regular programs - instruction	<u>2,077,808</u>	<u>(44,669)</u>	<u>2,033,139</u>	<u>1,746,925</u>	<u>286,214</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	195,753	44,669	240,422	137,888	102,534
Purchased professional - educational services	3,000	-	3,000	-	3,000
Other purchased services (400-500 series)	8,024	1,000	9,024	8,218	806
General supplies	87,607	-	87,607	27,462	60,145
Computers - instructional	50,948	-	50,948	39,712	11,236
Other objects	22,173	-	22,173	2,378	19,795
Miscellaneous expenditures	750	-	750	-	750
Total regular programs - undistributed instruction	<u>368,255</u>	<u>45,669</u>	<u>413,924</u>	<u>215,658</u>	<u>198,266</u>
Total regular programs	<u>2,446,063</u>	<u>1,000</u>	<u>2,447,063</u>	<u>1,962,583</u>	<u>484,480</u>
Special education:					
Learning/language disabilities:					
Salaries of teachers	159,415	-	159,415	97,030	62,385
Other salaries for instruction	121,626	1,740	123,366	87,519	35,847
Other purchased services (400-500 series)	2,795	(554)	2,241	1,391	850
General supplies	2,000	-	2,000	-	2,000
Total learning/language disabilities	<u>285,836</u>	<u>1,186</u>	<u>287,022</u>	<u>185,940</u>	<u>101,082</u>
Behavioral disabilities:					
Other salaries for instruction	46,998	790	47,788	46,590	1,198
Total behavioral disabilities	<u>46,998</u>	<u>790</u>	<u>47,788</u>	<u>46,590</u>	<u>1,198</u>
Resource room/resource center:					
Salaries of teachers	753,255	112,397	865,652	811,242	54,410
Other salaries for instruction	35,848	-	35,848	-	35,848
General supplies	2,350	1	2,351	-	2,351
Total resource room/resource center	<u>791,453</u>	<u>112,398</u>	<u>903,851</u>	<u>811,242</u>	<u>92,609</u>
Autism:					
Salaries of teachers	405,170	(161,441)	243,729	80,337	163,392
Other salaries for instruction	94,985	46,514	141,499	90,492	51,007
General supplies	1,000	-	1,000	-	1,000
Total autism	<u>501,155</u>	<u>(114,927)</u>	<u>386,228</u>	<u>170,829</u>	<u>215,399</u>
Total special education - instruction	<u>1,625,442</u>	<u>(553)</u>	<u>1,624,889</u>	<u>1,214,601</u>	<u>410,288</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>14,650</u>	<u>-</u>
Total - instruction	<u>4,086,155</u>	<u>447</u>	<u>4,086,602</u>	<u>3,191,834</u>	<u>894,768</u>
Attendance and social work services:					
Family/parent liaison salary	43,388	835	44,223	44,223	-
Supplies and materials	500	-	500	-	500
Total attendance and social work services	<u>43,888</u>	<u>835</u>	<u>44,723</u>	<u>44,223</u>	<u>500</u>
Health services:					
Salaries	106,580	1,000	107,580	107,580	-
Supplies and materials	2,000	-	2,000	-	2,000
Total health services	<u>108,580</u>	<u>1,000</u>	<u>109,580</u>	<u>107,580</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, 2022**

EXHIBIT D-3ac

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Center for the Arts - Fred W. Martin					
Other support services - students-regular:					
Salaries of other professional staff	\$ 109,230	\$ 109,230	\$ 218,460	\$ 218,460	\$ -
Supplies and materials	1,000	-	1,000	948	52
Total other support services - students-regular	<u>110,230</u>	<u>109,230</u>	<u>219,460</u>	<u>219,408</u>	<u>52</u>
Educational media services/school library:					
Salaries	54,740	9,736	64,476	64,476	-
Other purchased services (400-500 series)	18,995	(446)	18,549	8,621	9,928
Supplies and materials	1,000	-	1,000	-	1,000
Total educational media services/school library	<u>74,735</u>	<u>9,290</u>	<u>84,025</u>	<u>73,097</u>	<u>10,928</u>
Support services - school administration:					
Salaries of principals/assistant principals	276,700	4,450	281,150	281,150	-
Salaries of secretarial and clerical assistants	103,265	(10,718)	92,547	92,547	-
Other salaries	3,030	-	3,030	2,820	210
Other purchased services (400-500 series)	1,000	(450)	550	-	550
Supplies and materials	2,350	-	2,350	2,297	53
Total support services - school administration	<u>386,345</u>	<u>(6,718)</u>	<u>379,627</u>	<u>378,814</u>	<u>813</u>
Security:					
Salaries	166,998	(45,915)	121,083	121,083	-
General supplies	250	-	250	-	250
Total security	<u>167,248</u>	<u>(45,915)</u>	<u>121,333</u>	<u>121,083</u>	<u>250</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	15,000	(1,616)	13,384	2,438	10,946
Total student transportation services	<u>15,000</u>	<u>(1,616)</u>	<u>13,384</u>	<u>2,438</u>	<u>10,946</u>
Unallocated employee benefits:					
Social Security contribution	85,790	9,635	95,425	70,468	24,957
TPAF contribution - ERIP	92,217	6,739	98,956	43,342	55,614
Health benefits	1,860,330	(82,927)	1,777,403	1,161,190	616,213
Total unallocated employee benefits	<u>2,038,337</u>	<u>(66,553)</u>	<u>1,971,784</u>	<u>1,275,000</u>	<u>696,784</u>
Total undistributed expenditures	<u>2,944,363</u>	<u>(447)</u>	<u>2,943,916</u>	<u>2,221,643</u>	<u>722,273</u>
Total current	<u>7,030,518</u>	<u>-</u>	<u>7,030,518</u>	<u>5,413,477</u>	<u>1,617,041</u>
Capital outlay:					
Equipment:					
Grades 1 - 5	9,000	-	9,000	2,556	6,444
Total equipment	<u>9,000</u>	<u>-</u>	<u>9,000</u>	<u>2,556</u>	<u>6,444</u>
Total capital outlay	<u>9,000</u>	<u>-</u>	<u>9,000</u>	<u>2,556</u>	<u>6,444</u>
Total expenditures	<u>7,039,518</u>	<u>-</u>	<u>7,039,518</u>	<u>5,416,033</u>	<u>1,623,485</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budget	6,935,097	-	6,935,097	5,415,003	1,520,094
Total other financing sources	<u>6,935,097</u>	<u>-</u>	<u>6,935,097</u>	<u>5,415,003</u>	<u>1,520,094</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(104,421)	-	(104,421)	(1,030)	(103,391)
Fund balances, July 1	104,421	-	104,421	104,421	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 103,391</u>	<u>\$ (103,391)</u>

**JERSEY CITY PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT D-3ad

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<u>Liberty High School</u>					
EXPENDITURES -					
Current:					
Regular programs - instruction:					
Salaries of teachers:					
Grades 9-12	\$ 2,061,435	\$ (104,380)	\$ 1,957,055	\$ 1,603,552	\$ 353,503
Total regular programs - instruction	<u>2,061,435</u>	<u>(104,380)</u>	<u>1,957,055</u>	<u>1,603,552</u>	<u>353,503</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	67,624	(15,709)	51,915	-	51,915
Other purchased services (400-500 series)	28,177	3,597	31,774	25,734	6,040
General supplies	14,611	-	14,611	11,054	3,557
Other objects	2,364	3,100	5,464	3,483	1,981
Miscellaneous expenditures	625	(1)	624	-	624
Total regular programs - undistributed instruction	<u>113,401</u>	<u>(9,013)</u>	<u>104,388</u>	<u>40,271</u>	<u>64,117</u>
Total regular programs	<u>2,174,836</u>	<u>(113,393)</u>	<u>2,061,443</u>	<u>1,643,823</u>	<u>417,620</u>
Special education:					
Resource room/resource center:					
Salaries of teachers	327,540	124,289	451,829	451,829	-
Total resource room/resource center	<u>327,540</u>	<u>124,289</u>	<u>451,829</u>	<u>451,829</u>	<u>-</u>
Total special education - instruction	<u>327,540</u>	<u>124,289</u>	<u>451,829</u>	<u>451,829</u>	<u>-</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	12,000	-	12,000	10,830	1,170
Total other instructional	<u>12,000</u>	<u>-</u>	<u>12,000</u>	<u>10,830</u>	<u>1,170</u>
Total - instruction	<u>2,514,376</u>	<u>10,896</u>	<u>2,525,272</u>	<u>2,106,482</u>	<u>418,790</u>
Attendance and social work services:					
Salaries	-	14,691	14,691	14,691	-
Total attendance and social work services	<u>-</u>	<u>14,691</u>	<u>14,691</u>	<u>14,691</u>	<u>-</u>
Health services:					
Salaries	104,280	500	104,780	104,780	-
Supplies and materials	1,000	(1,000)	-	-	-
Total health services	<u>105,280</u>	<u>(500)</u>	<u>104,780</u>	<u>104,780</u>	<u>-</u>
Other support services - students-regular:					
Salaries of other professional staff	128,170	(15,191)	112,979	74,280	38,699
Other salaries	54,740	-	54,740	-	54,740
Supplies and materials	7,000	(1,200)	5,800	5,800	-
Other objects	500	(500)	-	-	-
Total other support services - students-regular	<u>190,410</u>	<u>(16,891)</u>	<u>173,519</u>	<u>80,080</u>	<u>93,439</u>
Support services - school administration:					
Salaries of principals/assistant principals	146,600	1,283	147,883	147,883	-
Salaries of secretarial and clerical assistants	104,530	6,418	110,948	110,761	187
Other purchased services (400-500 series)	18,599	(369)	18,230	7,629	10,601
Supplies and materials	21,397	(13,638)	7,759	5,261	2,498
Total support services - school administration	<u>291,126</u>	<u>(6,306)</u>	<u>284,820</u>	<u>271,534</u>	<u>13,286</u>
Security:					
Salaries	75,622	(1,036)	74,586	73,452	1,134
Total security	<u>75,622</u>	<u>(1,036)</u>	<u>74,586</u>	<u>73,452</u>	<u>1,134</u>
Student transportation services:					
Contracted services -					
(other than between home and school) - vendors	-	3,100	3,100	469	2,631
Total student transportation services	<u>-</u>	<u>3,100</u>	<u>3,100</u>	<u>469</u>	<u>2,631</u>

**JERSEY CITY PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT D-3ad

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<u>Liberty High School</u>					
Unallocated employee benefits:					
Social Security contribution	\$ 31,938	\$ 3,254	\$ 35,192	\$ 25,597	\$ 9,595
TPAF contribution - ERIP	45,483	6,273	51,756	23,038	28,718
Health benefits	970,416	(13,481)	956,935	708,935	248,000
Total unallocated employee benefits	<u>1,047,837</u>	<u>(3,954)</u>	<u>1,043,883</u>	<u>757,570</u>	<u>286,313</u>
 Total undistributed expenditures	 <u>1,710,275</u>	 <u>(10,896)</u>	 <u>1,699,379</u>	 <u>1,302,576</u>	 <u>396,803</u>
 Total current	 <u>4,224,651</u>	 <u>-</u>	 <u>4,224,651</u>	 <u>3,409,058</u>	 <u>815,593</u>
 Total expenditures	 <u>4,224,651</u>	 <u>-</u>	 <u>4,224,651</u>	 <u>3,409,058</u>	 <u>815,593</u>
 OTHER FINANCING SOURCES					
Transfers in - contribution to school based budget	4,183,450	-	4,183,450	3,408,743	774,707
Total other financing sources	<u>4,183,450</u>	<u>-</u>	<u>4,183,450</u>	<u>3,408,743</u>	<u>774,707</u>
 Excess (deficiency) of revenues and other financing sources over (under) expenditures	 (41,201)	 -	 (41,201)	 (315)	 (40,886)
 Fund balances, July 1	 41,201	 -	 41,201	 41,201	 -
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 40,886</u>	<u>\$ (40,886)</u>

**JERSEY CITY PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT D-3ae

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<u>Academy I</u>					
EXPENDITURES -					
Current:					
Regular programs - instruction:					
Salaries of teachers:					
Grades 6-8	\$ 2,532,446	\$ (45,740)	\$ 2,486,706	\$ 2,376,338	\$ 110,368
Total regular programs - instruction	<u>2,532,446</u>	<u>(45,740)</u>	<u>2,486,706</u>	<u>2,376,338</u>	<u>110,368</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	111,890	(3,064)	108,826	45,022	63,804
Purchased professional - educational services	1,000	-	1,000	-	1,000
Other purchased services (400-500 series)	28,504	-	28,504	8,687	19,817
General supplies	40,300	38,000	78,300	75,928	2,372
Computers - instructional	66,017	(50,000)	16,017	16,017	-
Other objects	8,435	3,000	11,435	7,789	3,646
Miscellaneous expenditures	625	-	625	-	625
Total regular programs - undistributed instruction	<u>256,771</u>	<u>(12,064)</u>	<u>244,707</u>	<u>153,443</u>	<u>91,264</u>
Total regular programs	<u>2,789,217</u>	<u>(57,804)</u>	<u>2,731,413</u>	<u>2,529,781</u>	<u>201,632</u>
Special education:					
Cognitive - mild:					
Salaries of teachers	160,020	174,345	334,365	321,140	13,225
Other salaries for instruction	138,004	(13,857)	124,147	54,503	69,644
General supplies	1,034	-	1,034	641	393
Total cognitive - mild	<u>299,058</u>	<u>160,488</u>	<u>459,546</u>	<u>376,284</u>	<u>83,262</u>
Cognitive - moderate:					
Salaries of teachers	196,610	1,500	198,110	198,110	-
Other salaries for instruction	93,689	1,332	95,021	95,021	-
General supplies	2,265	-	2,265	745	1,520
Total cognitive - moderate	<u>292,564</u>	<u>2,832</u>	<u>295,396</u>	<u>293,876</u>	<u>1,520</u>
Learning/language disabilities:					
Salaries of teachers	108,580	(108,580)	-	-	-
Total learning/language disabilities	<u>108,580</u>	<u>(108,580)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Resource room/resource center:					
Salaries of teachers	160,020	3,064	163,084	158,345	4,739
Total resource room/resource center	<u>160,020</u>	<u>3,064</u>	<u>163,084</u>	<u>158,345</u>	<u>4,739</u>
Total special education - instruction	<u>860,222</u>	<u>57,804</u>	<u>918,026</u>	<u>828,505</u>	<u>89,521</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	29,150	-	29,150	18,951	10,199
Total other instructional	<u>29,150</u>	<u>-</u>	<u>29,150</u>	<u>18,951</u>	<u>10,199</u>
Total - instruction	<u>3,678,589</u>	<u>-</u>	<u>3,678,589</u>	<u>3,377,237</u>	<u>301,352</u>
Attendance and social work services:					
Family/parent liaison salary	6,756	-	6,756	-	6,756
Total attendance and social work services	<u>6,756</u>	<u>-</u>	<u>6,756</u>	<u>-</u>	<u>6,756</u>
Health services:					
Salaries	80,530	375	80,905	8,053	72,852
Supplies and materials	2,500	-	2,500	865	1,635
Total health services	<u>83,030</u>	<u>375</u>	<u>83,405</u>	<u>8,918</u>	<u>74,487</u>
Other support services - students-regular:					
Salaries of other professional staff	112,530	1,500	114,030	114,030	-
Total other support services - students-regular	<u>112,530</u>	<u>1,500</u>	<u>114,030</u>	<u>114,030</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, 2022**

EXHIBIT D-3ae

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<u>Academy I</u>					
Educational media services/school library:					
Salaries	\$ 115,180	\$ (192)	\$ 114,988	\$ -	\$ 114,988
Supplies and materials	2,000	-	2,000	-	2,000
Total educational media services/school library	<u>117,180</u>	<u>(192)</u>	<u>116,988</u>	<u>-</u>	<u>116,988</u>
Instruction staff training services:					
Other purchased services (400-500 series)	10,800	(10,800)	-	-	-
Total instruction staff training services	<u>10,800</u>	<u>(10,800)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Support services - school administration:					
Salaries of principals/assistant principals	134,500	(3,510)	130,990	38,605	92,385
Salaries of secretarial and clerical assistants	105,348	2,010	107,358	107,230	128
Other purchased services (400-500 series)	5,744	-	5,744	334	5,410
Supplies and materials	6,000	(375)	5,625	5,080	545
Other objects	200	-	200	-	200
Total support services - school administration	<u>251,792</u>	<u>(1,875)</u>	<u>249,917</u>	<u>151,249</u>	<u>98,668</u>
Security:					
Salaries	86,450	192	86,642	86,642	-
Total security	<u>86,450</u>	<u>192</u>	<u>86,642</u>	<u>86,642</u>	<u>-</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	10,000	10,800	20,800	16,469	4,331
Total student transportation services	<u>10,000</u>	<u>10,800</u>	<u>20,800</u>	<u>16,469</u>	<u>4,331</u>
Unallocated employee benefits:					
Social Security contribution	63,128	(2,574)	60,554	48,418	12,136
TPAF contribution - ERIP	71,411	7,099	78,510	35,875	42,635
Health benefits	1,077,907	(4,525)	1,073,382	724,875	348,507
Total unallocated employee benefits	<u>1,212,446</u>	<u>-</u>	<u>1,212,446</u>	<u>809,168</u>	<u>403,278</u>
Total undistributed expenditures	<u>1,890,984</u>	<u>-</u>	<u>1,890,984</u>	<u>1,186,476</u>	<u>704,508</u>
Total current	<u>5,569,573</u>	<u>-</u>	<u>5,569,573</u>	<u>4,563,713</u>	<u>1,005,860</u>
Total expenditures	<u>5,569,573</u>	<u>-</u>	<u>5,569,573</u>	<u>4,563,713</u>	<u>1,005,860</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budget	5,500,940	-	5,500,940	4,549,982	950,958
Total other financing sources	<u>5,500,940</u>	<u>-</u>	<u>5,500,940</u>	<u>4,549,982</u>	<u>950,958</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(68,633)	-	(68,633)	(13,731)	(54,902)
Fund balances, July 1	68,633	-	68,633	68,633	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 54,902</u>	<u>\$ (54,902)</u>

**JERSEY CITY PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT D-3af

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<u>Dickinson High School</u>					
EXPENDITURES -					
Current:					
Regular programs - instruction:					
Salaries of teachers:					
Grades 9-12	\$ 9,939,110	\$ (31,599)	\$ 9,907,511	\$ 9,239,131	\$ 668,380
Total regular programs - instruction	<u>9,939,110</u>	<u>(31,599)</u>	<u>9,907,511</u>	<u>9,239,131</u>	<u>668,380</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	119,720	31,599	151,319	144,113	7,206
Other purchased services (400-500 series)	133,185	-	133,185	66,500	66,685
Travel	5,000	-	5,000	-	5,000
General supplies	168,322	-	168,322	64,840	103,482
Computers - instructional	81,475	1	81,476	-	81,476
Textbooks	90,029	-	90,029	30,847	59,182
Other objects	42,806	-	42,806	2,103	40,703
Miscellaneous expenditures	1,500	-	1,500	-	1,500
Total regular programs - undistributed instruction	<u>642,037</u>	<u>31,600</u>	<u>673,637</u>	<u>308,403</u>	<u>365,234</u>
Total regular programs	<u>10,581,147</u>	<u>1</u>	<u>10,581,148</u>	<u>9,547,534</u>	<u>1,033,614</u>
Special education:					
Cognitive - mild:					
General supplies	2,500	-	2,500	-	2,500
Total cognitive - mild	<u>2,500</u>	<u>-</u>	<u>2,500</u>	<u>-</u>	<u>2,500</u>
Cognitive - moderate:					
General supplies	2,500	-	2,500	-	2,500
Total cognitive - moderate	<u>2,500</u>	<u>-</u>	<u>2,500</u>	<u>-</u>	<u>2,500</u>
Learning/language disabilities:					
Salaries of teachers	217,310	(217,310)	-	-	-
Other salaries for instruction	224,630	(164,874)	59,756	47,905	11,851
General supplies	2,500	-	2,500	976	1,524
Total learning/language disabilities	<u>444,440</u>	<u>(382,184)</u>	<u>62,256</u>	<u>48,881</u>	<u>13,375</u>
Resource room/resource center:					
Salaries of teachers	2,051,630	649,767	2,701,397	2,556,093	145,304
Other salaries for instruction	81,416	131,313	212,729	204,061	8,668
General supplies	2,500	-	2,500	257	2,243
Total resource room/resource center	<u>2,135,546</u>	<u>781,080</u>	<u>2,916,626</u>	<u>2,760,411</u>	<u>156,215</u>
Autism:					
Salaries of teachers	449,560	(320,000)	129,560	61,000	68,560
Other salaries for instruction	354,092	(40,000)	314,092	245,182	68,910
General supplies	2,500	-	2,500	-	2,500
Total autism	<u>806,152</u>	<u>(360,000)</u>	<u>446,152</u>	<u>306,182</u>	<u>139,970</u>
Total special education - instruction	<u>3,391,138</u>	<u>38,896</u>	<u>3,430,034</u>	<u>3,115,474</u>	<u>314,560</u>
Bilingual education:					
Salaries of teachers	826,725	(38,896)	787,829	726,317	61,512
General supplies	2,522	-	2,522	453	2,069
Textbooks	3,700	-	3,700	3,693	7
Total bilingual education	<u>832,947</u>	<u>(38,896)</u>	<u>794,051</u>	<u>730,463</u>	<u>63,588</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	37,000	-	37,000	16,700	20,300
Other purchase services (300-500 series)	5,000	-	5,000	-	5,000
Other objects	5,000	-	5,000	-	5,000
Total other instructional	<u>47,000</u>	<u>-</u>	<u>47,000</u>	<u>16,700</u>	<u>30,300</u>
Total - instruction	<u>14,852,232</u>	<u>1</u>	<u>14,852,233</u>	<u>13,410,171</u>	<u>1,442,062</u>

**JERSEY CITY PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT D-3af

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<u>Dickinson High School</u>					
Attendance and social work services:					
Salaries	\$ 40,814	\$ (1,415)	\$ 39,399	\$ 20,356	\$ 19,043
Family/parent liaison salary	42,738	835	43,573	43,573	-
Total attendance and social work services	<u>83,552</u>	<u>(580)</u>	<u>82,972</u>	<u>63,929</u>	<u>19,043</u>
Health services:					
Salaries	193,510	(5,430)	188,080	121,543	66,537
Supplies and materials	10,000	-	10,000	-	10,000
Total health services	<u>203,510</u>	<u>(5,430)</u>	<u>198,080</u>	<u>121,543</u>	<u>76,537</u>
Other support services - students-regular:					
Salaries of other professional staff	613,415	6,199	619,614	608,187	11,427
Other salaries	5,400	112,380	117,780	112,980	4,800
Supplies and materials	13,407	-	13,407	13,407	-
Total other support services - students-regular	<u>632,222</u>	<u>118,579</u>	<u>750,801</u>	<u>734,574</u>	<u>16,227</u>
Educational media services/school library:					
Salaries	54,740	(54,740)	-	-	-
Computers	12,381	-	12,381	-	12,381
Total educational media services/school library	<u>67,121</u>	<u>(54,740)</u>	<u>12,381</u>	<u>-</u>	<u>12,381</u>
Support services - school administration:					
Salaries of principals/assistant principals	660,700	(57,829)	602,871	520,786	82,085
Salaries of secretarial and clerical assistants	524,108	-	524,108	510,370	13,738
Other salaries	2,000	-	2,000	1,470	530
Other purchased services (400-500 series)	57,183	-	57,183	25,972	31,211
Travel	5,000	-	5,000	-	5,000
Supplies and materials	77,455	-	77,455	17,612	59,843
Computers	10,388	(7,200)	3,188	-	3,188
Other objects	1,500	-	1,500	-	1,500
Total support services - school administration	<u>1,338,334</u>	<u>(65,029)</u>	<u>1,273,305</u>	<u>1,076,210</u>	<u>197,095</u>
Security:					
Salaries	518,254	-	518,254	361,825	156,429
General supplies	10,343	-	10,343	1,267	9,076
Total security	<u>528,597</u>	<u>-</u>	<u>528,597</u>	<u>363,092</u>	<u>165,505</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	35,000	-	35,000	15,623	19,377
Total student transportation services	<u>35,000</u>	<u>-</u>	<u>35,000</u>	<u>15,623</u>	<u>19,377</u>
Unallocated employee benefits:					
Social Security contribution	240,125	3,329	243,454	208,035	35,419
TPAF contribution - ERIP	322,065	57,148	379,213	163,100	216,113
Health benefits	4,206,793	(60,478)	4,146,315	3,489,640	656,675
Total unallocated employee benefits	<u>4,768,983</u>	<u>(1)</u>	<u>4,768,982</u>	<u>3,860,775</u>	<u>908,207</u>
Total undistributed expenditures	<u>7,657,319</u>	<u>(7,201)</u>	<u>7,650,118</u>	<u>6,235,746</u>	<u>1,414,372</u>
Total current	<u>22,509,551</u>	<u>(7,200)</u>	<u>22,502,351</u>	<u>19,645,917</u>	<u>2,856,434</u>
Capital outlay:					
Equipment:					
Grades 9 - 12	-	7,200	7,200	-	7,200
Total equipment	<u>-</u>	<u>7,200</u>	<u>7,200</u>	<u>-</u>	<u>7,200</u>
Total capital outlay	<u>-</u>	<u>7,200</u>	<u>7,200</u>	<u>-</u>	<u>7,200</u>
Total expenditures	<u>22,509,551</u>	<u>-</u>	<u>22,509,551</u>	<u>19,645,917</u>	<u>2,863,634</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budget	22,258,793	-	22,258,793	19,683,799	2,574,994
Total other financing sources	<u>22,258,793</u>	<u>-</u>	<u>22,258,793</u>	<u>19,683,799</u>	<u>2,574,994</u>

**JERSEY CITY PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT D-3af

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>Dickinson High School</u>					
Excess (deficiency) of revenues and other financing sources over (under) expenditures	\$ (250,758)	\$ -	\$ (250,758)	\$ 37,882	\$ (288,640)
Fund balances, July 1	250,758	-	250,758	250,758	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 288,640</u>	<u>\$ (288,640)</u>

**JERSEY CITY PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT D-3ag

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<u>Ferris High School</u>					
EXPENDITURES -					
Current:					
Regular programs - instruction:					
Salaries of teachers:					
Grades 9-12	\$ 7,193,400	\$ (43,716)	\$ 7,149,684	\$ 6,950,590	\$ 199,094
Total regular programs - instruction	<u>7,193,400</u>	<u>(43,716)</u>	<u>7,149,684</u>	<u>6,950,590</u>	<u>199,094</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	329,104	68,547	397,651	367,174	30,477
Other purchased services (400-500 series)	133,298	-	133,298	105,618	27,680
General supplies	124,754	25,050	149,804	132,159	17,645
Computers - instructional	244,581	(52,604)	191,977	-	191,977
Other objects	28,346	-	28,346	3,825	24,521
Miscellaneous expenditures	1,750	-	1,750	-	1,750
Total regular programs - undistributed instruction	<u>861,833</u>	<u>40,993</u>	<u>902,826</u>	<u>608,776</u>	<u>294,050</u>
Total regular programs	<u>8,055,233</u>	<u>(2,723)</u>	<u>8,052,510</u>	<u>7,559,366</u>	<u>493,144</u>
Special education:					
Cognitive - mild:					
Salaries of teachers	7,920	-	7,920	7,200	720
General supplies	7,806	-	7,806	6,490	1,316
Total cognitive - mild	<u>15,726</u>	<u>-</u>	<u>15,726</u>	<u>13,690</u>	<u>2,036</u>
Cognitive - moderate:					
Salaries of teachers	580,885	(350,000)	230,885	107,580	123,305
Other salaries for instruction	172,462	-	172,462	90,443	82,019
Total cognitive - moderate	<u>753,347</u>	<u>(350,000)</u>	<u>403,347</u>	<u>198,023</u>	<u>205,324</u>
Learning/language disabilities:					
Salaries of teachers	438,260	(131,857)	306,403	130,830	175,573
Other salaries for instruction	90,113	(43,115)	46,998	45,512	1,486
Total learning/language disabilities	<u>528,373</u>	<u>(174,972)</u>	<u>353,401</u>	<u>176,342</u>	<u>177,059</u>
Multiple disabilities:					
Other salaries for instruction	46,348	(46,348)	-	-	-
Total multiple disabilities	<u>46,348</u>	<u>(46,348)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Resource room/resource center:					
Salaries of teachers	1,308,540	-	1,308,540	1,276,467	32,073
Other salaries for instruction	251,273	-	251,273	88,695	162,578
Total resource room/resource center	<u>1,559,813</u>	<u>-</u>	<u>1,559,813</u>	<u>1,365,162</u>	<u>194,651</u>
Autism:					
Salaries of teachers	218,860	698,190	917,050	864,850	52,200
Total autism	<u>218,860</u>	<u>698,190</u>	<u>917,050</u>	<u>864,850</u>	<u>52,200</u>
Total special education - instruction	<u>3,122,467</u>	<u>126,870</u>	<u>3,249,337</u>	<u>2,618,067</u>	<u>631,270</u>
Bilingual education:					
Salaries of teachers	890,260	(126,870)	763,390	750,260	13,130
General supplies	3,051	(1)	3,050	2,666	384
Total bilingual education	<u>893,311</u>	<u>(126,871)</u>	<u>766,440</u>	<u>752,926</u>	<u>13,514</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	54,000	-	54,000	39,335	14,665
Total other instructional	<u>54,000</u>	<u>-</u>	<u>54,000</u>	<u>39,335</u>	<u>14,665</u>
Total - instruction	<u>12,125,011</u>	<u>(2,724)</u>	<u>12,122,287</u>	<u>10,969,694</u>	<u>1,152,593</u>
Attendance and social work services:					
Salaries	53,372	(1,835)	51,537	26,686	24,851
Family/parent liaison salary	42,739	834	43,573	43,573	-
Total attendance and social work services	<u>96,111</u>	<u>(1,001)</u>	<u>95,110</u>	<u>70,259</u>	<u>24,851</u>

**JERSEY CITY PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT D-3ag

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<u>Ferris High School</u>					
Health services:					
Salaries	\$ 189,710	\$ -	\$ 189,710	\$ 78,634	\$ 111,076
Supplies and materials	5,008	-	5,008	4,276	732
Total health services	<u>194,718</u>	<u>-</u>	<u>194,718</u>	<u>82,910</u>	<u>111,808</u>
Other support services - students-regular:					
Salaries of other professional staff	722,930	(11,944)	710,986	616,309	94,677
Other salaries	103,280	11,944	115,224	111,984	3,240
Supplies and materials	13,081	-	13,081	10,786	2,295
Total other support services - students-regular	<u>839,291</u>	<u>-</u>	<u>839,291</u>	<u>739,079</u>	<u>100,212</u>
Educational media services/school library:					
Salaries	108,580	1,000	109,580	109,580	-
Supplies and materials	5,026	-	5,026	4,863	163
Total educational media services/school library	<u>113,606</u>	<u>1,000</u>	<u>114,606</u>	<u>114,443</u>	<u>163</u>
Support services - school administration:					
Salaries of principals/assistant principals	568,100	6,000	574,100	574,099	1
Salaries of secretarial and clerical assistants	430,605	-	430,605	387,845	42,760
Other salaries	2,800	560	3,360	2,055	1,305
Other purchased services (400-500 series)	4,000	-	4,000	1,020	2,980
Supplies and materials	96,348	(33,581)	62,767	41,878	20,889
Other objects	1,550	10	1,560	1,560	-
Total support services - school administration	<u>1,103,403</u>	<u>(27,011)</u>	<u>1,076,392</u>	<u>1,008,457</u>	<u>67,935</u>
Security:					
Salaries	436,590	2,181	438,771	411,903	26,868
Total security	<u>436,590</u>	<u>2,181</u>	<u>438,771</u>	<u>411,903</u>	<u>26,868</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	15,000	-	15,000	6,360	8,640
Total student transportation services	<u>15,000</u>	<u>-</u>	<u>15,000</u>	<u>6,360</u>	<u>8,640</u>
Unallocated employee benefits:					
Social Security contribution	203,648	8,393	212,041	185,416	26,625
TPAF contribution - ERIP	236,195	44,408	280,603	117,850	162,753
Health benefits	3,661,889	(52,800)	3,609,089	2,981,255	627,834
Total unallocated employee benefits	<u>4,101,732</u>	<u>1</u>	<u>4,101,733</u>	<u>3,284,521</u>	<u>817,212</u>
Total undistributed expenditures	<u>6,900,451</u>	<u>(24,830)</u>	<u>6,875,621</u>	<u>5,717,932</u>	<u>1,157,689</u>
Total current	<u>19,025,462</u>	<u>(27,554)</u>	<u>18,997,908</u>	<u>16,687,626</u>	<u>2,310,282</u>
Capital outlay:					
Equipment:					
Grades 9 - 12	-	27,554	27,554	26,619	935
Total equipment	<u>-</u>	<u>27,554</u>	<u>27,554</u>	<u>26,619</u>	<u>935</u>
Total capital outlay	<u>-</u>	<u>27,554</u>	<u>27,554</u>	<u>26,619</u>	<u>935</u>
Total expenditures	<u>19,025,462</u>	<u>-</u>	<u>19,025,462</u>	<u>16,714,245</u>	<u>2,311,217</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budget	18,730,057	-	18,730,057	16,626,999	2,103,058
Total other financing sources	<u>18,730,057</u>	<u>-</u>	<u>18,730,057</u>	<u>16,626,999</u>	<u>2,103,058</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(295,405)	-	(295,405)	(87,246)	(208,159)
Fund balances, July 1	295,405	-	295,405	295,405	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 208,159</u>	<u>\$ (208,159)</u>

**JERSEY CITY PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT D-3ah

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<u>Lincoln High School</u>					
EXPENDITURES -					
Current:					
Regular programs - instruction:					
Salaries of teachers:					
Grades 9-12	\$ 4,460,695	\$ 40,462	\$ 4,501,157	\$ 4,014,743	\$ 486,414
Total regular programs - instruction	<u>4,460,695</u>	<u>40,462</u>	<u>4,501,157</u>	<u>4,014,743</u>	<u>486,414</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	67,724	-	67,724	26,604	41,120
Other purchased services (400-500 series)	127,593	(28,166)	99,427	83,538	15,889
Travel	3,000	-	3,000	1,240	1,760
General supplies	135,469	(15,790)	119,679	35,820	83,859
Computers - instructional	2,500	(2,500)	-	-	-
Textbooks	6,000	-	6,000	-	6,000
Other objects	5,500	1,050	6,550	6,269	281
Miscellaneous expenditures	1,800	(1,050)	750	-	750
Total regular programs - undistributed instruction	<u>349,586</u>	<u>(46,456)</u>	<u>303,130</u>	<u>153,471</u>	<u>149,659</u>
Total regular programs	<u>4,810,281</u>	<u>(5,994)</u>	<u>4,804,287</u>	<u>4,168,214</u>	<u>636,073</u>
Special education:					
Cognitive - mild:					
Salaries of teachers	2,700	-	2,700	2,070	630
General supplies	1,000	-	1,000	-	1,000
Total cognitive - mild	<u>3,700</u>	<u>-</u>	<u>3,700</u>	<u>2,070</u>	<u>1,630</u>
Cognitive - moderate:					
Salaries of teachers	76,330	(76,330)	-	-	-
Total cognitive - moderate	<u>76,330</u>	<u>(76,330)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Learning/language disabilities:					
Salaries of teachers	366,270	(366,270)	-	-	-
Other salaries for instruction	96,211	(72,972)	23,239	-	23,239
Total learning/language disabilities	<u>462,481</u>	<u>(439,242)</u>	<u>23,239</u>	<u>-</u>	<u>23,239</u>
Behavioral disabilities:					
Other salaries for instruction	47,748	-	47,748	-	47,748
Total behavioral disabilities	<u>47,748</u>	<u>-</u>	<u>47,748</u>	<u>-</u>	<u>47,748</u>
Multiple disabilities:					
Salaries of teachers	124,570	323,078	447,648	110,448	337,200
Total multiple disabilities	<u>124,570</u>	<u>323,078</u>	<u>447,648</u>	<u>110,448</u>	<u>337,200</u>
Resource room/resource center:					
Salaries of teachers	888,170	227,036	1,115,206	1,059,777	55,429
Other salaries for instruction	78,737	59,959	138,696	102,506	36,190
Total resource room/resource center	<u>966,907</u>	<u>286,995</u>	<u>1,253,902</u>	<u>1,162,283</u>	<u>91,619</u>
Autism:					
Salaries of teachers	-	80,939	80,939	80,128	811
Other salaries for instruction	-	51,596	51,596	51,596	-
Total autism	<u>-</u>	<u>132,535</u>	<u>132,535</u>	<u>131,724</u>	<u>811</u>
Total special education - instruction	<u>1,681,736</u>	<u>227,036</u>	<u>1,908,772</u>	<u>1,406,525</u>	<u>502,247</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	25,000	5,993	30,993	25,797	5,196
Supplies and materials	500	-	500	-	500
Total other instructional	<u>25,500</u>	<u>5,993</u>	<u>31,493</u>	<u>25,797</u>	<u>5,696</u>
Total - instruction	<u>6,517,517</u>	<u>227,035</u>	<u>6,744,552</u>	<u>5,600,536</u>	<u>1,144,016</u>

**JERSEY CITY PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT D-3ah

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<u>Lincoln High School</u>					
Attendance and social work services:					
Salaries	\$ 73,454	\$ (51,418)	\$ 22,036	\$ 22,036	\$ -
Family/parent liaison salary	42,738	1,105	43,843	43,843	-
Supplies and materials	500	(270)	230	-	230
Total attendance and social work services	<u>116,692</u>	<u>(50,583)</u>	<u>66,109</u>	<u>65,879</u>	<u>230</u>
Health services:					
Salaries	107,480	1,340	108,820	108,673	147
Supplies and materials	3,305	-	3,305	2,069	1,236
Total health services	<u>110,785</u>	<u>1,340</u>	<u>112,125</u>	<u>110,742</u>	<u>1,383</u>
Other support services - students-regular:					
Salaries of other professional staff	390,780	42,773	433,553	390,137	43,416
Other salaries	62,440	6,160	68,600	68,600	-
Supplies and materials	10,000	-	10,000	7,555	2,445
Total other support services - students-regular	<u>463,220</u>	<u>48,933</u>	<u>512,153</u>	<u>466,292</u>	<u>45,861</u>
Educational media services/school library:					
Supplies and materials	2,000	2,000	4,000	-	4,000
Computers	2,000	(2,000)	-	-	-
Total educational media services/school library	<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	395,700	2,500	398,200	398,103	97
Salaries of secretarial and clerical assistants	200,965	-	200,965	177,888	23,077
Other salaries	3,500	-	3,500	473	3,027
Other professional and technical services	1,000	-	1,000	-	1,000
Other purchased services (400-500 series)	14,500	-	14,500	1,331	13,169
Supplies and materials	26,590	(2,190)	24,400	23,819	581
Other objects	2,000	-	2,000	1,426	574
Total support services - school administration	<u>644,255</u>	<u>310</u>	<u>644,565</u>	<u>603,040</u>	<u>41,525</u>
Security:					
Salaries	486,327	-	486,327	376,488	109,839
General supplies	3,000	-	3,000	-	3,000
Total security	<u>489,327</u>	<u>-</u>	<u>489,327</u>	<u>376,488</u>	<u>112,839</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	12,000	-	12,000	5,418	6,582
Total student transportation services	<u>12,000</u>	<u>-</u>	<u>12,000</u>	<u>5,418</u>	<u>6,582</u>
Unallocated employee benefits:					
Social Security contribution	108,421	15,634	124,055	107,624	16,431
TPAF contribution - ERIP	96,653	17,445	114,098	46,670	67,428
Health benefits	2,687,600	(260,114)	2,427,486	1,704,886	722,600
Total unallocated employee benefits	<u>2,892,674</u>	<u>(227,035)</u>	<u>2,665,639</u>	<u>1,859,180</u>	<u>806,459</u>
Total undistributed expenditures	<u>4,732,953</u>	<u>(227,035)</u>	<u>4,505,918</u>	<u>3,487,039</u>	<u>1,018,879</u>
Total current	<u>11,250,470</u>	<u>-</u>	<u>11,250,470</u>	<u>9,087,575</u>	<u>2,162,895</u>
Total expenditures	<u>11,250,470</u>	<u>-</u>	<u>11,250,470</u>	<u>9,087,575</u>	<u>2,162,895</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budget	11,153,179	-	11,153,179	9,158,230	1,994,949
Total other financing sources	<u>11,153,179</u>	<u>-</u>	<u>11,153,179</u>	<u>9,158,230</u>	<u>1,994,949</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(97,291)	-	(97,291)	70,655	(167,946)
Fund balances, July 1	97,291	-	97,291	97,291	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 167,946</u>	<u>\$ (167,946)</u>

**JERSEY CITY PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT D-3ai

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<u>Snyder High School</u>					
EXPENDITURES -					
Current:					
Regular programs - instruction:					
Salaries of teachers:					
Grades 9-12	\$ 4,460,495	\$ 57,070	\$ 4,517,565	\$ 3,985,470	\$ 532,095
Total regular programs - instruction	<u>4,460,495</u>	<u>57,070</u>	<u>4,517,565</u>	<u>3,985,470</u>	<u>532,095</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	67,624	-	67,624	25,929	41,695
Other purchased services (400-500 series)	19,240	(6,703)	12,537	9,274	3,263
Travel	2,050	1,795	3,845	-	3,845
General supplies	51,380	(8,793)	42,587	12,995	29,592
Computers - instructional	35,542	-	35,542	16,971	18,571
Textbooks	5,000	-	5,000	5,000	-
Other objects	9,224	-	9,224	3,628	5,596
Miscellaneous expenditures	2,625	-	2,625	535	2,090
Total regular programs - undistributed instruction	<u>192,685</u>	<u>(13,701)</u>	<u>178,984</u>	<u>74,332</u>	<u>104,652</u>
Total regular programs	<u>4,653,180</u>	<u>43,369</u>	<u>4,696,549</u>	<u>4,059,802</u>	<u>636,747</u>
Special education:					
Learning/language disabilities:					
Salaries of teachers	290,340	-	290,340	109,580	180,760
Total learning/language disabilities	<u>290,340</u>	<u>-</u>	<u>290,340</u>	<u>109,580</u>	<u>180,760</u>
Resource room/resource center:					
Salaries of teachers	996,135	(16,845)	979,290	979,290	-
Other salaries for instruction	127,916	54,777	182,693	175,776	6,917
Total resource room/resource center	<u>1,124,051</u>	<u>37,932</u>	<u>1,161,983</u>	<u>1,155,066</u>	<u>6,917</u>
Total special education - instruction	<u>1,414,391</u>	<u>37,932</u>	<u>1,452,323</u>	<u>1,264,646</u>	<u>187,677</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	50,000	(37,932)	12,068	103	11,965
Total other instructional	<u>50,000</u>	<u>(37,932)</u>	<u>12,068</u>	<u>103</u>	<u>11,965</u>
Total - instruction	<u>6,117,571</u>	<u>43,369</u>	<u>6,160,940</u>	<u>5,324,551</u>	<u>836,389</u>
Attendance and social work services:					
Salaries	27,141	(13,570)	13,571	13,571	-
Family/parent liaison salary	43,388	(15,119)	28,269	28,269	-
Total attendance and social work services	<u>70,529</u>	<u>(28,689)</u>	<u>41,840</u>	<u>41,840</u>	<u>-</u>
Health services:					
Salaries	212,940	1,140	214,080	213,600	480
Supplies and materials	3,000	(1)	2,999	2,552	447
Total health services	<u>215,940</u>	<u>1,139</u>	<u>217,079</u>	<u>216,152</u>	<u>927</u>
Other support services - students-regular:					
Salaries of other professional staff	308,860	112,420	421,280	419,150	2,130
Other salaries	219,460	2,500	221,960	221,960	-
Supplies and materials	9,000	(1,355)	7,645	7,645	-
Total other support services - students-regular	<u>537,320</u>	<u>113,565</u>	<u>650,885</u>	<u>648,755</u>	<u>2,130</u>
Educational media services/school library:					
Salaries	54,740	(44,840)	9,900	-	9,900
Total educational media services/school library	<u>54,740</u>	<u>(44,840)</u>	<u>9,900</u>	<u>-</u>	<u>9,900</u>

**JERSEY CITY PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT D-3ai

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<u>Snyder High School</u>					
Support services - school administration:					
Salaries of principals/assistant principals	\$ 714,414	\$ (38,355)	\$ 676,059	\$ 541,419	\$ 134,640
Salaries of secretarial and clerical assistants	267,588	-	267,588	204,663	62,925
Other salaries	540	-	540	120	420
Other purchased services (400-500 series)	54,400	(588)	53,812	42,409	11,403
Supplies and materials	63,965	(48,216)	15,749	3,275	12,474
Total support services - school administration	<u>1,100,907</u>	<u>(87,159)</u>	<u>1,013,748</u>	<u>791,886</u>	<u>221,862</u>
Security:					
Salaries	439,447	3,534	442,981	413,574	29,407
Total security	<u>439,447</u>	<u>3,534</u>	<u>442,981</u>	<u>413,574</u>	<u>29,407</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	5,000	5,657	10,657	4,250	6,407
Total student transportation services	<u>5,000</u>	<u>5,657</u>	<u>10,657</u>	<u>4,250</u>	<u>6,407</u>
Unallocated employee benefits:					
Social Security contribution	113,526	17,702	131,228	110,634	20,594
TPAF contribution - ERIP	133,299	17,752	151,051	66,280	84,771
Health benefits	2,301,624	(42,030)	2,259,594	1,658,017	601,577
Total unallocated employee benefits	<u>2,548,449</u>	<u>(6,576)</u>	<u>2,541,873</u>	<u>1,834,931</u>	<u>706,942</u>
Total undistributed expenditures	<u>4,972,332</u>	<u>(43,369)</u>	<u>4,928,963</u>	<u>3,951,388</u>	<u>977,575</u>
Total current	<u>11,089,903</u>	<u>-</u>	<u>11,089,903</u>	<u>9,275,939</u>	<u>1,813,964</u>
Total expenditures	<u>11,089,903</u>	<u>-</u>	<u>11,089,903</u>	<u>9,275,939</u>	<u>1,813,964</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budget	10,965,617	-	10,965,617	9,288,000	1,677,617
Total other financing sources	<u>10,965,617</u>	<u>-</u>	<u>10,965,617</u>	<u>9,288,000</u>	<u>1,677,617</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(124,286)	-	(124,286)	12,061	(136,347)
Fund balances, July 1	124,286	-	124,286	124,286	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 136,347</u>	<u>\$ (136,347)</u>

**JERSEY CITY PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT D-3aj

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<u>Mc Nair Academic High School</u>					
EXPENDITURES -					
Current:					
Regular programs - instruction:					
Salaries of teachers:					
Grades 9-12	\$ 4,317,770	\$ (7,600)	\$ 4,310,170	\$ 3,554,453	\$ 755,717
Total regular programs - instruction	<u>4,317,770</u>	<u>(7,600)</u>	<u>4,310,170</u>	<u>3,554,453</u>	<u>755,717</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	120,720	-	120,720	28,957	91,763
Other purchased services (400-500 series)	162,055	(5,000)	157,055	108,942	48,113
Travel	5,000	(5,000)	-	-	-
General supplies	104,830	-	104,830	93,830	11,000
Computers - instructional	19,600	(14,999)	4,601	-	4,601
Textbooks	1,830	-	1,830	-	1,830
Other objects	4,700	21,250	25,950	15,167	10,783
Miscellaneous expenditures	1,500	-	1,500	-	1,500
Total regular programs - undistributed instruction	<u>420,235</u>	<u>(3,749)</u>	<u>416,486</u>	<u>246,896</u>	<u>169,590</u>
Total regular programs	<u>4,738,005</u>	<u>(11,349)</u>	<u>4,726,656</u>	<u>3,801,349</u>	<u>925,307</u>
Special education:					
Cognitive - mild:					
General supplies	6,000	-	6,000	5,827	173
Total cognitive - mild	<u>6,000</u>	<u>-</u>	<u>6,000</u>	<u>5,827</u>	<u>173</u>
Cognitive - moderate:					
Salaries of teachers	54,740	-	54,740	-	54,740
Total cognitive - moderate	<u>54,740</u>	<u>-</u>	<u>54,740</u>	<u>-</u>	<u>54,740</u>
Autism:					
Salaries of teachers	624,570	11,160	635,730	635,730	-
Other salaries for instruction	439,254	(11,160)	428,094	427,302	792
Total autism	<u>1,063,824</u>	<u>-</u>	<u>1,063,824</u>	<u>1,063,032</u>	<u>792</u>
Total special education - instruction	<u>1,124,564</u>	<u>-</u>	<u>1,124,564</u>	<u>1,068,859</u>	<u>55,705</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	3,000	11,349	14,349	-	14,349
Total other instructional	<u>3,000</u>	<u>11,349</u>	<u>14,349</u>	<u>-</u>	<u>14,349</u>
Total - instruction	<u>5,865,569</u>	<u>-</u>	<u>5,865,569</u>	<u>4,870,208</u>	<u>995,361</u>
Attendance and social work services:					
Salaries	35,582	(418)	35,164	17,791	17,373
Family/parent liaison salary	35,398	354	35,752	35,752	-
Total attendance and social work services	<u>70,980</u>	<u>(64)</u>	<u>70,916</u>	<u>53,543</u>	<u>17,373</u>
Health services:					
Salaries	103,280	500	103,780	103,780	-
Supplies and materials	5,000	-	5,000	3,415	1,585
Total health services	<u>108,280</u>	<u>500</u>	<u>108,780</u>	<u>107,195</u>	<u>1,585</u>
Other support services - students-regular:					
Salaries of other professional staff	286,025	6,485	292,510	292,510	-
Other salaries	110,880	(39,125)	71,755	50,571	21,184
Supplies and materials	2,003	-	2,003	1,831	172
Total other support services - students-regular	<u>398,908</u>	<u>(32,640)</u>	<u>366,268</u>	<u>344,912</u>	<u>21,356</u>
Educational media services/school library:					
Other salaries for instruction	42,738	835	43,573	43,573	-
Supplies and materials	9,281	-	9,281	8,259	1,022
Total educational media services/school library	<u>52,019</u>	<u>835</u>	<u>52,854</u>	<u>51,832</u>	<u>1,022</u>

**JERSEY CITY PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT D-3aj

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<u>Mc Nair Academic High School</u>					
Support services - school administration:					
Salaries of principals/assistant principals	\$ 284,300	\$ 3,583	\$ 287,883	\$ 287,883	\$ -
Salaries of secretarial and clerical assistants	175,437	(2,828)	172,609	143,269	29,340
Other salaries	1,950	-	1,950	-	1,950
Other purchased services (400-500 series)	19,236	-	19,236	8,180	11,056
Supplies and materials	7,000	-	7,000	6,110	890
Total support services - school administration	<u>487,923</u>	<u>755</u>	<u>488,678</u>	<u>445,442</u>	<u>43,236</u>
Security:					
Salaries	130,075	30,613	160,688	160,688	-
Total security	<u>130,075</u>	<u>30,613</u>	<u>160,688</u>	<u>160,688</u>	<u>-</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	8,200	-	8,200	2,490	5,710
Total student transportation services	<u>8,200</u>	<u>-</u>	<u>8,200</u>	<u>2,490</u>	<u>5,710</u>
Unallocated employee benefits:					
Social Security contribution	97,538	14,373	111,911	96,290	15,621
TPAF contribution - ERIP	85,508	9,643	95,151	40,851	54,300
Health benefits	2,120,063	(24,015)	2,096,048	1,551,832	544,216
Total unallocated employee benefits	<u>2,303,109</u>	<u>1</u>	<u>2,303,110</u>	<u>1,688,973</u>	<u>614,137</u>
Total undistributed expenditures	<u>3,559,494</u>	<u>-</u>	<u>3,559,494</u>	<u>2,855,075</u>	<u>704,419</u>
Total current	<u>9,425,063</u>	<u>-</u>	<u>9,425,063</u>	<u>7,725,283</u>	<u>1,699,780</u>
Total expenditures	<u>9,425,063</u>	<u>-</u>	<u>9,425,063</u>	<u>7,725,283</u>	<u>1,699,780</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budget	9,339,917	-	9,339,917	7,723,116	1,616,801
Total other financing sources	<u>9,339,917</u>	<u>-</u>	<u>9,339,917</u>	<u>7,723,116</u>	<u>1,616,801</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(85,146)	-	(85,146)	(2,167)	(82,979)
Fund balances, July 1	85,146	-	85,146	85,146	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 82,979</u>	<u>\$ (82,979)</u>

**JERSEY CITY PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT D-3ak

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<u>Infinity Institute</u>					
EXPENDITURES -					
Current:					
Regular programs - instruction:					
Salaries of teachers:					
Grades 6-8	\$ 221,460	\$ -	\$ 221,460	\$ 190,006	\$ 31,454
Grades 9-12	1,761,063	6,120	1,767,183	1,502,146	265,037
Total regular programs - instruction	<u>1,982,523</u>	<u>6,120</u>	<u>1,988,643</u>	<u>1,692,152</u>	<u>296,491</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	67,624	(1)	67,623	55,943	11,680
Other purchased services (400-500 series)	32,152	1,189	33,341	32,035	1,306
General supplies	71,820	(14,057)	57,763	57,720	43
Computers - instructional	52,557	12,896	65,453	65,077	376
Textbooks	9,000	(1,540)	7,460	7,460	-
Other objects	4,786	(3,224)	1,562	1,466	96
Miscellaneous expenditures	1,250	(23)	1,227	601	626
Total regular programs - undistributed instruction	<u>239,189</u>	<u>(4,760)</u>	<u>234,429</u>	<u>220,302</u>	<u>14,127</u>
Total regular programs	<u>2,221,712</u>	<u>1,360</u>	<u>2,223,072</u>	<u>1,912,454</u>	<u>310,618</u>
Special education:					
Resource room/resource center:					
Salaries of teachers	117,280	-	117,280	83,124	34,156
Total resource room/resource center	<u>117,280</u>	<u>-</u>	<u>117,280</u>	<u>83,124</u>	<u>34,156</u>
Total special education - instruction	<u>117,280</u>	<u>-</u>	<u>117,280</u>	<u>83,124</u>	<u>34,156</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	13,820	(1,370)	12,450	12,450	-
Total other instructional	<u>13,820</u>	<u>(1,370)</u>	<u>12,450</u>	<u>12,450</u>	<u>-</u>
Total - instruction	<u>2,352,812</u>	<u>(10)</u>	<u>2,352,802</u>	<u>2,008,028</u>	<u>344,774</u>
Health services:					
Salaries	111,980	1,000	112,980	112,980	-
Supplies and materials	700	(1)	699	699	-
Total health services	<u>112,680</u>	<u>999</u>	<u>113,679</u>	<u>113,679</u>	<u>-</u>
Other support services - students-regular:					
Salaries of other professional staff	107,580	2,950	110,530	110,530	-
Supplies and materials	5,325	(618)	4,707	4,707	-
Total other support services - students-regular	<u>112,905</u>	<u>2,332</u>	<u>115,237</u>	<u>115,237</u>	<u>-</u>
Educational media services/school library:					
Salaries	54,740	(7,283)	47,457	-	47,457
Supplies and materials	1,300	(1,300)	-	-	-
Total educational media services/school library	<u>56,040</u>	<u>(8,583)</u>	<u>47,457</u>	<u>-</u>	<u>47,457</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	285,740	3,333	289,073	289,073	-
Salaries of secretarial and clerical assistants	78,435	413	78,848	3,555	75,293
Other purchased services (400-500 series)	16,994	10,613	27,607	25,990	1,617
Supplies and materials	17,172	(4,380)	12,792	12,195	597
Other objects	700	(461)	239	239	-
Total support services - school administration	<u>399,041</u>	<u>9,518</u>	<u>408,559</u>	<u>331,052</u>	<u>77,507</u>
Security:					
Salaries	80,494	181	80,675	80,675	-
Total security	<u>80,494</u>	<u>181</u>	<u>80,675</u>	<u>80,675</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, 2022**

EXHIBIT D-3ak

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<u>Infinity Institute</u>					
Student transportation services:					
Contracted services -					
(other than between home and school) - vendors	\$ 7,500	\$ (3,437)	\$ 4,063	\$ 4,062	\$ 1
Total student transportation services	<u>7,500</u>	<u>(3,437)</u>	<u>4,063</u>	<u>4,062</u>	<u>1</u>
Unallocated employee benefits:					
Social Security contribution	32,526	14,970	47,496	27,624	19,872
TPAF contribution - ERIP	55,599	5,036	60,635	27,873	32,762
Health benefits	852,803	(20,006)	832,797	500,682	332,115
Total unallocated employee benefits	<u>940,928</u>	<u>-</u>	<u>940,928</u>	<u>556,179</u>	<u>384,749</u>
Total undistributed expenditures	<u>1,710,588</u>	<u>10</u>	<u>1,710,598</u>	<u>1,200,884</u>	<u>509,714</u>
Total current	<u>4,063,400</u>	<u>-</u>	<u>4,063,400</u>	<u>3,208,912</u>	<u>854,488</u>
Total expenditures	<u>4,063,400</u>	<u>-</u>	<u>4,063,400</u>	<u>3,208,912</u>	<u>854,488</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budget	4,025,186	-	4,025,186	3,210,446	814,740
Total other financing sources	<u>4,025,186</u>	<u>-</u>	<u>4,025,186</u>	<u>3,210,446</u>	<u>814,740</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(38,214)	-	(38,214)	1,534	(39,748)
Fund balances, July 1	38,214	-	38,214	38,214	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 39,748</u>	<u>\$ (39,748)</u>

**JERSEY CITY PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT D-3a1

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<u>Innovation High School</u>					
EXPENDITURES -					
Current:					
Regular programs - instruction:					
Salaries of teachers:					
Grades 9-12	\$ 2,026,530	\$ (18,290)	\$ 2,008,240	\$ 1,585,450	\$ 422,790
Total regular programs - instruction	<u>2,026,530</u>	<u>(18,290)</u>	<u>2,008,240</u>	<u>1,585,450</u>	<u>422,790</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	67,624	-	67,624	-	67,624
Other purchased services (400-500 series)	35,092	11,825	46,917	30,076	16,841
General supplies	28,103	3,931	32,034	13,857	18,177
Computers - instructional	18,398	3,337	21,735	12,463	9,272
Textbooks	9,000	(6,770)	2,230	1,939	291
Other objects	8,044	(6,325)	1,719	1,184	535
Miscellaneous expenditures	875	-	875	-	875
Total regular programs - undistributed instruction	<u>167,136</u>	<u>5,998</u>	<u>173,134</u>	<u>59,519</u>	<u>113,615</u>
Total regular programs	<u>2,193,666</u>	<u>(12,292)</u>	<u>2,181,374</u>	<u>1,644,969</u>	<u>536,405</u>
Special education:					
Resource room/resource center:					
Salaries of teachers	277,750	(1,770)	275,980	226,618	49,362
Total resource room/resource center	<u>277,750</u>	<u>(1,770)</u>	<u>275,980</u>	<u>226,618</u>	<u>49,362</u>
Total special education - instruction	<u>277,750</u>	<u>(1,770)</u>	<u>275,980</u>	<u>226,618</u>	<u>49,362</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	8,640	20,948	29,588	29,588	-
Total other instructional	<u>8,640</u>	<u>20,948</u>	<u>29,588</u>	<u>29,588</u>	<u>-</u>
Total - instruction	<u>2,480,056</u>	<u>6,886</u>	<u>2,486,942</u>	<u>1,901,175</u>	<u>585,767</u>
Health services:					
Supplies and materials	1,500	-	1,500	1,472	28
Total health services	<u>1,500</u>	<u>-</u>	<u>1,500</u>	<u>1,472</u>	<u>28</u>
Other support services - students-regular:					
Salaries of other professional staff	112,540	613	113,153	112,030	1,123
Supplies and materials	5,870	-	5,870	5,673	197
Total other support services - students-regular	<u>118,410</u>	<u>613</u>	<u>119,023</u>	<u>117,703</u>	<u>1,320</u>
Support services - school administration:					
Salaries of principals/assistant principals	142,736	22,734	165,470	165,470	-
Salaries of secretarial and clerical assistants	73,430	1,636	75,066	75,065	1
Other purchased services (400-500 series)	26,700	500	27,200	6,766	20,434
Supplies and materials	10,708	(885)	9,823	7,241	2,582
Other objects	-	385	385	385	-
Total support services - school administration	<u>253,574</u>	<u>24,370</u>	<u>277,944</u>	<u>254,927</u>	<u>23,017</u>
Security:					
Salaries	75,004	20,439	95,443	95,443	-
Total security	<u>75,004</u>	<u>20,439</u>	<u>95,443</u>	<u>95,443</u>	<u>-</u>
Student transportation services:					
Contracted services -					
(other than between home and school) - vendors	3,000	-	3,000	1,437	1,563
Total student transportation services	<u>3,000</u>	<u>-</u>	<u>3,000</u>	<u>1,437</u>	<u>1,563</u>
Unallocated employee benefits:					
Social Security contribution	30,930	3,490	34,420	27,173	7,247
TPAF contribution - ERIP	40,189	715	40,904	18,644	22,260
Health benefits	950,645	(50,513)	900,132	634,741	265,391
Total unallocated employee benefits	<u>1,021,764</u>	<u>(46,308)</u>	<u>975,456</u>	<u>680,558</u>	<u>294,898</u>

**JERSEY CITY PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT D-3a1

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>Innovation High School</u>					
Total undistributed expenditures	\$ 1,473,252	\$ (886)	\$ 1,472,366	\$ 1,151,540	\$ 320,826
Total current	<u>3,953,308</u>	<u>6,000</u>	<u>3,959,308</u>	<u>3,052,715</u>	<u>906,593</u>
Capital outlay:					
Equipment:					
Grades 9 - 12	<u>6,000</u>	<u>(6,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total equipment	<u>6,000</u>	<u>(6,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total capital outlay	<u>6,000</u>	<u>(6,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>3,959,308</u>	<u>-</u>	<u>3,959,308</u>	<u>3,052,715</u>	<u>906,593</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budget	<u>3,880,655</u>	<u>-</u>	<u>3,880,655</u>	<u>3,025,478</u>	<u>855,177</u>
Total other financing sources	<u>3,880,655</u>	<u>-</u>	<u>3,880,655</u>	<u>3,025,478</u>	<u>855,177</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(78,653)	-	(78,653)	(27,237)	(51,416)
Fund balances, July 1	78,653	-	78,653	78,653	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 51,416</u>	<u>\$ (51,416)</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, 2022**

	Total Brought Forward (Ex. E-1a)	Adult Education and Literacy	Elementary and Secondary Education Act (ESEA)		
			Title I - Part A	Title I - Part A Reallocated	Title I - School Improvement Act - Part A
REVENUES					
Interest Earned					
Federal sources	\$ 37,780,699	\$ 432,187	\$ 12,301,530	\$ 181,163	\$ 3,973,192
State sources	72,391,545	-	-	-	-
Private sources	1,278,062	-	-	-	-
Total revenues	<u>111,450,306</u>	<u>432,187</u>	<u>12,301,530</u>	<u>181,163</u>	<u>3,973,192</u>
EXPENDITURES					
Current:					
Instruction:					
Salaries of teachers	17,183,629	367,179	-	-	209,873
Other salaries for instruction	6,691,092	-	-	-	954
Unused vacation payment to terminated/retired staff	7,011	-	-	-	-
Purchased professional and technical services	194,958	-	-	-	18,000
Other purchased services	4,200,273	-	7,478	151	237,759
Tuition to other LEA's within the state - regular	1,164,158	-	-	-	-
Tuition to CSSD & regional day schools	-	-	-	-	-
Supplies and materials	5,140	-	-	-	-
General supplies	3,767,511	25,424	-	710	139,632
Computers - instructional	5,800,927	-	608,888	24,593	1,782,154
Textbooks	209,565	9,597	-	-	-
Other objects	145,031	-	-	-	1,770
Total instruction	<u>39,369,295</u>	<u>402,200</u>	<u>616,366</u>	<u>25,454</u>	<u>2,390,142</u>
Support services:					
Salaries	-	-	180,590	-	-
Salaries of supervisors of instructions	549,800	-	496,589	-	-
Salaries of principals/assistant principals	302,200	-	-	-	-
Salaries of other professional staff	2,577,906	-	-	-	-
Salaries of secretarial and clerical assistants	379,640	-	83,672	-	-
Other salaries	958,148	-	190,008	-	45,213
Other salaries for instruction	1,342,949	-	-	-	-
Unused vacation payment to terminated/retired staff	23,585	-	-	-	-
Personal services - employee benefits	9,341,291	18,499	156,989	203	2,466
Social Security contribution	-	-	66,322	-	-
TPAF contribution	-	-	391,627	-	-
Unused sick payment to terminated/retired staff	271,690	-	-	-	-
Purchased professional and technical services	1,528,950	-	627,291	-	528,700
Purchased educational services- contracted pre-k	24,840,197	-	-	-	-
Purchased educational services- Head Start	1,881,356	-	-	-	-
Other purchased professional - education services	5,225	-	-	-	-
Cleaning, repair and maintenance services	6,500	-	-	-	-
Rental of land and buildings	-	-	14,799	-	-
Other purchased services	15,345,594	-	470,173	-	931,684
Transportation - contracted services:					
(between home and school) - vendors	932,083	-	-	-	-
Travel	2,710	-	-	-	-
Supplies and materials	4,416,641	1,291	7,410	-	-
General supplies	-	-	-	-	-
Computers - non-instructional	34,401	-	-	150,306	-
Other objects	97	-	-	-	-
Indirect Costs	501,799	-	-	-	-
Student activities	989,871	-	-	-	-
Scholarships	13,040	-	-	-	-
Total support services	<u>66,245,673</u>	<u>19,790</u>	<u>2,685,470</u>	<u>150,509</u>	<u>1,508,063</u>
Capital outlay:					
Instructional equipment	3,807,852	10,197	-	5,200	74,987
Non-instructional equipment	3,043,817	-	-	-	-
Total capital outlay	<u>6,851,669</u>	<u>10,197</u>	<u>-</u>	<u>5,200</u>	<u>74,987</u>
Total expenditures	<u>112,466,637</u>	<u>432,187</u>	<u>3,301,836</u>	<u>181,163</u>	<u>3,973,192</u>
OTHER FINANCING SOURCES (USES)					
Transfer in - local contribution from general fund	1,043,699	-	-	-	-
Transfer out - contribution to school based budget	-	-	(8,999,694)	-	-
Total other financing Sources (uses)	<u>1,043,699</u>	<u>-</u>	<u>(8,999,694)</u>	<u>-</u>	<u>-</u>
Total Outflows	<u>111,422,938</u>	<u>432,187</u>	<u>12,301,530</u>	<u>181,163</u>	<u>3,973,192</u>
Excess (deficiency) of revenues over (under) expenditures and other financing (uses)	27,368	-	-	-	-
Fund balance, July 1	1,026,558	-	-	-	-
Fund balance, June 30	<u>\$ 1,053,926</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Elementary and Secondary Education Act (ESEA)						
Title II - Part A	Title III - Part A	Title III - Immigrant	Title IV - Student Support and Academic Enrichment	IDEA Part B	ARP IDEA Part B	Totals 2022
\$ 1,608,805	\$ 328,482	\$ 975	\$ 1,583,773	\$ 7,869,680	\$ 965,780	\$ 67,026,266
-	-	-	-	-	-	72,391,545
-	-	-	-	-	-	1,278,062
<u>1,608,805</u>	<u>328,482</u>	<u>975</u>	<u>1,583,773</u>	<u>7,869,680</u>	<u>965,780</u>	<u>140,695,873</u>
-	188,159	-	110,126	661,108	10,368	18,730,442
-	-	-	2,584	-	-	6,694,630
-	-	-	-	-	-	7,011
-	-	-	33,035	378,347	-	624,340
-	3,311	-	175,384	-	-	4,624,356
-	-	-	-	-	-	1,164,158
-	-	-	-	4,171,242	-	4,171,242
-	-	-	-	-	-	5,140
-	10,490	-	458,484	534,517	955,412	5,892,180
-	-	-	261,520	228,998	-	8,707,080
-	-	-	-	-	-	219,162
-	-	-	-	-	-	146,801
-	<u>201,960</u>	-	<u>1,041,133</u>	<u>5,974,212</u>	<u>965,780</u>	<u>50,986,542</u>
-	-	-	-	-	-	180,590
-	-	-	-	152,411	-	1,198,800
-	-	-	-	-	-	302,200
-	-	-	-	-	-	2,577,906
-	-	-	-	-	-	463,312
667,665	43,143	-	72	464,108	-	2,368,357
-	-	-	-	-	-	1,342,949
-	-	-	-	-	-	23,585
151,595	109	-	1,540	308,747	-	9,981,439
64,641	-	-	-	89,302	-	220,265
385,924	-	-	-	535,694	-	1,313,245
-	-	-	-	-	-	271,690
23,199	-	-	-	7,476	-	2,715,616
-	-	-	-	-	-	24,840,197
-	-	-	-	-	-	1,881,356
-	-	-	-	-	-	5,225
-	-	-	-	-	-	6,500
-	-	-	-	-	-	14,799
168,085	3,350	975	501,388	-	-	17,421,249
-	-	-	-	-	-	932,083
-	-	-	-	-	-	2,710
102,463	79,920	-	-	32	-	4,607,757
-	-	-	113	-	-	113
45,148	-	-	-	191,336	-	421,191
85	-	-	-	-	-	182
-	-	-	-	146,362	-	648,161
-	-	-	-	-	-	989,871
-	-	-	-	-	-	13,040
<u>1,608,805</u>	<u>126,522</u>	<u>975</u>	<u>503,113</u>	<u>1,895,468</u>	-	<u>74,744,388</u>
-	-	-	39,527	-	-	3,937,763
-	-	-	-	-	-	3,043,817
-	-	-	<u>39,527</u>	-	-	<u>6,981,580</u>
<u>1,608,805</u>	<u>328,482</u>	<u>975</u>	<u>1,583,773</u>	<u>7,869,680</u>	<u>965,780</u>	<u>132,712,510</u>
-	-	-	-	-	-	1,043,699
-	-	-	-	-	-	(8,999,694)
-	-	-	-	-	-	(7,955,995)
<u>1,608,805</u>	<u>328,482</u>	<u>975</u>	<u>1,583,773</u>	<u>7,869,680</u>	<u>965,780</u>	<u>140,668,505</u>
-	-	-	-	-	-	27,368
-	-	-	-	-	-	1,026,558
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,053,926</u>

**JERSEY CITY PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULES OF PROGRAM REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

	Total Brought Forward (Ex. E-1b)	IDEA Preschool	ARP IDEA Preschool	Career and Technical Education - Perkins	21st Century Community Learning Center
REVENUES					
Federal sources	\$ -	\$ 158,419	\$ 48,934	\$ 211,063	\$ 383,589
State sources	6,388,415	-	-	-	-
Private sources	1,278,062	-	-	-	-
Total revenues	7,666,477	158,419	48,934	211,063	383,589
EXPENDITURES					
Current:					
Instruction:					
Salaries of teachers	411,299	102,440	-	990	160,980
Other salaries for instruction	-	-	-	-	-
Unused vacation payment to terminated/retired staff	-	-	-	-	-
Purchased professional and technical services	-	-	-	5,000	72,890
Other purchased services	31,905	2,390	14,651	37,501	-
Tuition to other LEA's within the state - regular	-	-	-	-	-
Tuition to CSSD & regional day schools	-	-	-	-	-
Supplies and materials	-	-	-	-	-
General supplies	594,082	20,966	34,283	13,557	2,598
Computers - instructional	31,726	-	-	12,487	20,598
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	2,300
Total instruction	1,069,012	125,796	48,934	69,535	259,366
Support services:					
Salaries	-	-	-	-	-
Salaries of supervisors of instructions	-	-	-	-	-
Salaries of principals/assistant principals	-	-	-	-	-
Salaries of other professional staff	-	-	-	-	-
Salaries of secretarial and clerical assistants	1,044	-	-	-	-
Other salaries	14,661	-	-	20,130	66,755
Other salaries for instruction	-	-	-	-	-
Unused vacation payment to terminated/retired staff	-	-	-	-	-
Personal services - employee benefits	35,292	24,923	-	363	1,055
Social Security contribution	-	-	-	-	-
TPAF contribution	-	-	-	-	-
Unused sick payment to terminated/retired staff	-	-	-	-	-
Purchased professional and technical services	509,464	-	-	22,018	20,000
Purchased educational services- contracted pre-k	-	-	-	-	-
Purchased educational services- Head Start	-	-	-	-	-
Other purchased professional - education services	-	-	-	-	-
Cleaning, repair and maintenance services	-	-	-	6,500	-
Rental of land and buildings	-	-	-	-	-
Other purchased services	4,654,744	-	-	10,100	36,173
Transportation - contracted services: (between home and school) - vendors	-	-	-	-	-
Travel	-	-	-	-	-
Supplies and materials	147,959	-	-	-	240
General supplies	-	-	-	-	-
Computers - non-instructional	34,401	-	-	-	-
Other objects	-	-	-	-	-
Indirect Costs	23,407	7,700	-	-	-
Student activities	989,871	-	-	-	-
Scholarships	13,040	-	-	-	-
Total support services	6,423,883	32,623	-	59,111	124,223
Capital outlay:					
Instructional equipment	120,242	-	-	82,417	-
Non-instructional equipment	25,972	-	-	-	-
Total capital outlay	146,214	-	-	82,417	-
Total expenditures	7,639,109	158,419	48,934	211,063	383,589
OTHER FINANCING SOURCES (USES)					
Transfer in - local contribution from general fund	-	-	-	-	-
Transfer out - contribution to school based budget	-	-	-	-	-
Total other financing Sources (uses)	-	-	-	-	-
Total Outflows	7,639,109	158,419	48,934	211,063	383,589
Excess (deficiency) of revenues over (under) expenditures and other financing (uses)	27,368	-	-	-	-
Fund balance, July 1	1,026,558	-	-	-	-
Fund balance, June 30	\$ 1,053,926	\$ -	\$ -	\$ -	\$ -

American Rescue Plan	CARES ESSER II	CARES ESSER	CARES ESSER Nonpublic Digital Divide	Preschool Education Aid	Nonpublic Textbooks	Total Carried Forward
\$ 16,355,393	\$ 17,915,015	\$ 2,705,610	\$ 2,676	\$ -	\$ -	\$ 37,780,699
-	-	-	-	65,793,565	209,565	72,391,545
-	-	-	-	-	-	1,278,062
<u>16,355,393</u>	<u>17,915,015</u>	<u>2,705,610</u>	<u>2,676</u>	<u>65,793,565</u>	<u>209,565</u>	<u>111,450,306</u>
-	806,093	-	-	15,701,827	-	17,183,629
-	-	-	-	6,691,092	-	6,691,092
-	-	-	-	7,011	-	7,011
43,510	73,558	-	-	-	-	194,958
900	4,000,391	48,614	-	63,921	-	4,200,273
-	-	-	-	1,164,158	-	1,164,158
-	-	-	-	-	-	-
-	-	-	-	5,140	-	5,140
275,639	2,634,080	105,983	-	86,323	-	3,767,511
-	5,524,400	209,040	2,676	-	-	5,800,927
-	-	-	-	-	209,565	209,565
89,766	52,965	-	-	-	-	145,031
<u>409,815</u>	<u>13,091,487</u>	<u>363,637</u>	<u>2,676</u>	<u>23,719,472</u>	<u>209,565</u>	<u>39,369,295</u>
-	-	-	-	-	-	-
-	-	-	-	549,800	-	549,800
-	-	-	-	302,200	-	302,200
-	-	-	-	2,577,906	-	2,577,906
-	-	-	-	378,596	-	379,640
-	125,315	-	-	731,287	-	958,148
-	-	-	-	1,342,949	-	1,342,949
-	-	-	-	23,585	-	23,585
-	28,868	-	-	9,250,790	-	9,341,291
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	271,690	-	271,690
349,940	605,778	21,750	-	-	-	1,528,950
-	-	-	-	24,840,197	-	24,840,197
-	-	-	-	1,881,356	-	1,881,356
-	-	-	-	5,225	-	5,225
-	-	-	-	-	-	6,500
-	-	-	-	-	-	-
8,381,953	466,541	1,796,083	-	-	-	15,345,594
-	-	-	-	932,083	-	932,083
-	-	-	-	2,710	-	2,710
4,220,518	-	36,215	-	11,709	-	4,416,641
-	-	-	-	-	-	-
-	-	-	-	-	-	34,401
-	-	-	-	97	-	97
-	-	470,692	-	-	-	501,799
-	-	-	-	-	-	989,871
-	-	-	-	-	-	13,040
<u>12,952,411</u>	<u>1,226,502</u>	<u>2,324,740</u>	<u>-</u>	<u>43,102,180</u>	<u>-</u>	<u>66,245,673</u>
8,167	3,597,026	-	-	-	-	3,807,852
2,985,000	-	17,233	-	15,612	-	3,043,817
<u>2,993,167</u>	<u>3,597,026</u>	<u>17,233</u>	<u>-</u>	<u>15,612</u>	<u>-</u>	<u>6,851,669</u>
<u>16,355,393</u>	<u>17,915,015</u>	<u>2,705,610</u>	<u>2,676</u>	<u>66,837,264</u>	<u>209,565</u>	<u>112,466,637</u>
-	-	-	-	1,043,699	-	1,043,699
-	-	-	-	-	-	-
-	-	-	-	1,043,699	-	1,043,699
<u>16,355,393</u>	<u>17,915,015</u>	<u>2,705,610</u>	<u>2,676</u>	<u>65,793,565</u>	<u>209,565</u>	<u>111,422,938</u>
-	-	-	-	-	-	27,368
-	-	-	-	-	-	1,026,558
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,053,926</u>

**JERSEY CITY PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULES OF PROGRAM REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

	Total Brought Forward (Ex. E-1c)	Nonpublic Auxiliary Services Aid Ch. 192		Nonpublic Handicapped Aid Ch. 193	
		Compensatory Education	English as a Second Language	Examination and Classification	Corrective Speech
REVENUES					
Federal sources	\$ -	\$ -	\$ -	\$ -	\$ -
State sources	-	263,748	1,849	91,497	30,515
Private sources	1,278,062	-	-	-	-
Total revenues	1,278,062	263,748	1,849	91,497	30,515
EXPENDITURES					
Current:					
Instruction:					
Salaries of teachers	112,126	207,778	1,770	-	-
Other salaries for instruction	-	-	-	-	-
Unused vacation payment to terminated/retired staff	-	-	-	-	-
Purchased professional and technical services	-	-	-	-	-
Other purchased services	30,165	-	-	-	-
Tuition to other LEA's within the state - regular	-	-	-	-	-
Tuition to CSSD & regional day schools	-	-	-	-	-
Supplies and materials	-	-	-	-	-
General supplies	31,352	-	-	-	-
Computers - instructional	17,083	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total instruction	190,726	207,778	1,770	-	-
Support services:					
Salaries	-	-	-	-	-
Salaries of supervisors of instructions	-	-	-	-	-
Salaries of principals/assistant principals	-	-	-	-	-
Salaries of other professional staff	-	-	-	-	-
Salaries of secretarial and clerical assistants	1,044	-	-	-	-
Other salaries	14,661	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Unused vacation payment to terminated/retired staff	-	-	-	-	-
Personal services - employee benefits	8,539	26,753	-	-	-
Social Security contribution	-	-	-	-	-
TPAF contribution	-	-	-	-	-
Unused sick payment to terminated/retired staff	-	-	-	-	-
Purchased professional and technical services	-	-	-	84,913	28,375
Purchased educational services- contracted pre-k	-	-	-	-	-
Purchased educational services- Head Start	-	-	-	-	-
Other purchased professional - education services	-	-	-	-	-
Cleaning, repair and maintenance services	-	-	-	-	-
Rental of land and buildings	-	-	-	-	-
Other purchased services	1,378	-	-	-	-
Transportation - contracted services: (between home and school) - vendors	-	-	-	-	-
Travel	-	-	-	-	-
Supplies and materials	15,685	-	-	-	-
General supplies	-	-	-	-	-
Computers - non-instructional	15,750	18,651	-	-	-
Other objects	-	-	-	-	-
Indirect Costs	-	10,566	79	6,584	2,140
Student activities	989,871	-	-	-	-
Scholarships	13,040	-	-	-	-
Total support services	1,059,968	55,970	79	91,497	30,515
Capital outlay:					
Instructional equipment	-	-	-	-	-
Non-instructional equipment	-	-	-	-	-
Total capital outlay	-	-	-	-	-
Total expenditures	1,250,694	263,748	1,849	91,497	30,515
OTHER FINANCING SOURCES (USES)					
Transfer in - local contribution from general fund	-	-	-	-	-
Transfer out - contribution to school based budget	-	-	-	-	-
Total other financing Sources (uses)	-	-	-	-	-
Total Outflows	1,250,694	263,748	1,849	91,497	30,515
Excess (deficiency) of revenues over (under) expenditures and other financing (uses)	27,368	-	-	-	-
Fund balance, July 1	1,026,558	-	-	-	-
Fund balance, June 30	\$ 1,053,926	\$ -	\$ -	\$ -	\$ -

Nonpublic Handicapped Aid Ch. 193 Supplementary Instruction	Nonpublic Nursing	Nonpublic Technology Initiative Aid	Nonpublic Security Aid	WRAP Around Enhancement Services Grant	SDA Emergent Projects	Total Carried Forward
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
93,663	396,176	107,942	393,901	492,405	4,516,719	6,388,415
-	-	-	-	-	-	1,278,062
<u>93,663</u>	<u>396,176</u>	<u>107,942</u>	<u>393,901</u>	<u>492,405</u>	<u>4,516,719</u>	<u>7,666,477</u>
89,625	-	-	-	-	-	411,299
-	-	-	-	-	-	-
-	-	1,740	-	-	-	31,905
-	-	-	-	-	-	-
-	-	70,325	-	492,405	-	594,082
-	-	14,643	-	-	-	31,726
-	-	-	-	-	-	-
<u>89,625</u>	<u>-</u>	<u>86,708</u>	<u>-</u>	<u>492,405</u>	<u>-</u>	<u>1,069,012</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	1,044
-	-	-	-	-	-	14,661
-	-	-	-	-	-	-
-	-	-	-	-	-	35,292
-	-	-	-	-	-	-
-	396,176	-	-	-	-	509,464
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	136,647	-	4,516,719	4,654,744
-	-	-	-	-	-	-
-	-	-	132,274	-	-	147,959
-	-	-	-	-	-	-
-	-	-	-	-	-	34,401
4,038	-	-	-	-	-	23,407
-	-	-	-	-	-	989,871
-	-	-	-	-	-	13,040
<u>4,038</u>	<u>396,176</u>	<u>-</u>	<u>268,921</u>	<u>-</u>	<u>4,516,719</u>	<u>6,423,883</u>
-	-	21,234	99,008	-	-	120,242
-	-	-	25,972	-	-	25,972
-	-	21,234	124,980	-	-	146,214
<u>93,663</u>	<u>396,176</u>	<u>107,942</u>	<u>393,901</u>	<u>492,405</u>	<u>4,516,719</u>	<u>7,639,109</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>93,663</u>	<u>396,176</u>	<u>107,942</u>	<u>393,901</u>	<u>492,405</u>	<u>4,516,719</u>	<u>7,639,109</u>
-	-	-	-	-	-	27,368
-	-	-	-	-	-	1,026,558
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,053,926</u>

**JERSEY CITY PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULES OF PROGRAM REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

	Total Brought Forward (Ex. E-1d)	NJSBAIG Safety Grant	T Mobile	Investor's Foundation	Estate of Aughenbaugh - HS #052
REVENUES					
Federal sources	\$ -	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-	-
Private sources	1,223,944	15,750	14,810	1,975	1,661
Total revenues	1,223,944	15,750	14,810	1,975	1,661
EXPENDITURES					
Current:					
Instruction:					
Salaries of teachers	112,126	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Unused vacation payment to terminated/retired staff	-	-	-	-	-
Purchased professional and technical services	-	-	-	-	-
Other purchased services	13,294	-	14,810	-	-
Tuition to other LEA's within the state - regular	-	-	-	-	-
Tuition to CSSD & regional day schools	-	-	-	-	-
Supplies and materials	-	-	-	-	-
General supplies	21,921	-	-	1,975	1,661
Computers - instructional	17,083	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total instruction	164,424	-	14,810	1,975	1,661
Support services:					
Salaries	-	-	-	-	-
Salaries of supervisors of instructions	-	-	-	-	-
Salaries of principals/assistant principals	-	-	-	-	-
Salaries of other professional staff	-	-	-	-	-
Salaries of secretarial and clerical assistants	1,044	-	-	-	-
Other salaries	14,661	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Unused vacation payment to terminated/retired staff	-	-	-	-	-
Personal services - employee benefits	8,539	-	-	-	-
Social Security contribution	-	-	-	-	-
TPAF contribution	-	-	-	-	-
Unused sick payment to terminated/retired staff	-	-	-	-	-
Purchased professional and technical services	-	-	-	-	-
Purchased educational services- contracted pre-k	-	-	-	-	-
Purchased educational services- Head Start	-	-	-	-	-
Other purchased professional - education services	-	-	-	-	-
Cleaning, repair and maintenance services	-	-	-	-	-
Rental of land and buildings	-	-	-	-	-
Other purchased services	-	-	-	-	-
Transportation - contracted services: (between home and school) - vendors	-	-	-	-	-
Travel	-	-	-	-	-
Supplies and materials	4,997	-	-	-	-
General supplies	-	-	-	-	-
Computers - non-instructional	-	15,750	-	-	-
Other objects	-	-	-	-	-
Indirect Costs	-	-	-	-	-
Student activities	989,871	-	-	-	-
Scholarships	13,040	-	-	-	-
Total support services	1,032,152	15,750	-	-	-
Capital outlay:					
Instructional equipment	-	-	-	-	-
Non-instructional equipment	-	-	-	-	-
Total capital outlay	-	-	-	-	-
Total expenditures	1,196,576	15,750	14,810	1,975	1,661
OTHER FINANCING SOURCES (USES)					
Transfer in - local contribution from general fund	-	-	-	-	-
Transfer out - contribution to school based budget	-	-	-	-	-
Total other financing Sources (uses)	-	-	-	-	-
Total Outflows	1,196,576	15,750	14,810	1,975	1,661
Excess (deficiency) of revenues over (under) expenditures and other financing (uses)	27,368	-	-	-	-
Fund balance, July 1	1,026,558	-	-	-	-
Fund balance, June 30	\$ 1,053,926	\$ -	\$ -	\$ -	\$ -

P.A.C.O. Donation	Mayrann C. Hammer STEM Lab.	SPAN Donation	Hartford Fire Insurance Company	Private Contribution	American Chemical Society	Total Carried Forward
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
2,061	900	499	4,895	2	11,565	1,278,062
<u>2,061</u>	<u>900</u>	<u>499</u>	<u>4,895</u>	<u>2</u>	<u>11,565</u>	<u>1,278,062</u>
-	-	-	-	-	-	112,126
-	-	-	-	-	-	-
-	-	-	-	-	-	-
2,061	-	-	-	-	-	30,165
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	900	-	4,895	-	-	31,352
-	-	-	-	-	-	17,083
-	-	-	-	-	-	-
<u>2,061</u>	<u>900</u>	<u>-</u>	<u>4,895</u>	<u>-</u>	<u>-</u>	<u>190,726</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	1,044
-	-	-	-	-	-	14,661
-	-	-	-	-	-	-
-	-	-	-	-	-	8,539
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	1,378	1,378
-	-	-	-	-	-	-
-	-	499	-	2	10,187	15,685
-	-	-	-	-	-	-
-	-	-	-	-	-	15,750
-	-	-	-	-	-	-
-	-	-	-	-	-	989,871
-	-	-	-	-	-	13,040
<u>-</u>	<u>-</u>	<u>499</u>	<u>-</u>	<u>2</u>	<u>11,565</u>	<u>1,059,968</u>
-	-	-	-	-	-	-
<u>2,061</u>	<u>900</u>	<u>499</u>	<u>4,895</u>	<u>2</u>	<u>11,565</u>	<u>1,250,694</u>
-	-	-	-	-	-	-
<u>2,061</u>	<u>900</u>	<u>499</u>	<u>4,895</u>	<u>2</u>	<u>11,565</u>	<u>1,250,694</u>
-	-	-	-	-	-	27,368
-	-	-	-	-	-	1,026,558
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,053,926</u>

**JERSEY CITY PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULES OF PROGRAM REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

	Total Brought Forward (Ex. E-1e)	IOBY Donation - PS # 5	Verizon	The Benevity Community Impact Fund	Community Foundation of New Jersey
REVENUES					
Federal sources	\$ -	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-	-
Private sources	1,097,360	750	108,000	519	2,169
Total revenues	1,097,360	750	108,000	519	2,169
EXPENDITURES					
Current:					
Instruction:					
Salaries of teachers	10,592	-	99,738	-	174
Other salaries for instruction	-	-	-	-	-
Unused vacation payment to terminated/retired staff	-	-	-	-	-
Purchased professional and technical services	-	-	-	-	-
Other purchased services	7,047	-	-	-	-
Tuition to other LEA's within the state - regular	-	-	-	-	-
Tuition to CSSD & regional day schools	-	-	-	-	-
Supplies and materials	-	-	-	-	-
General supplies	12,265	-	-	519	1,995
Computers - instructional	16,333	750	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total instruction	46,237	750	99,738	519	2,169
Support services:					
Salaries	-	-	-	-	-
Salaries of supervisors of instructions	-	-	-	-	-
Salaries of principals/assistant principals	-	-	-	-	-
Salaries of other professional staff	-	-	-	-	-
Salaries of secretarial and clerical assistants	1,044	-	-	-	-
Other salaries	14,661	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Unused vacation payment to terminated/retired staff	-	-	-	-	-
Personal services - employee benefits	142	-	8,262	-	-
Social Security contribution	-	-	-	-	-
TPAF contribution	-	-	-	-	-
Unused sick payment to terminated/retired staff	-	-	-	-	-
Purchased professional and technical services	-	-	-	-	-
Purchased educational services- contracted pre-k	-	-	-	-	-
Purchased educational services- Head Start	-	-	-	-	-
Other purchased professional - education services	-	-	-	-	-
Cleaning, repair and maintenance services	-	-	-	-	-
Rental of land and buildings	-	-	-	-	-
Other purchased services	-	-	-	-	-
Transportation - contracted services: (between home and school) - vendors	-	-	-	-	-
Travel	-	-	-	-	-
Supplies and materials	4,997	-	-	-	-
General supplies	-	-	-	-	-
Computers - non-instructional	-	-	-	-	-
Other objects	-	-	-	-	-
Indirect Costs	-	-	-	-	-
Student activities	989,871	-	-	-	-
Scholarships	13,040	-	-	-	-
Total support services	1,023,755	-	8,262	-	-
Capital outlay:					
Instructional equipment	-	-	-	-	-
Non-instructional equipment	-	-	-	-	-
Total capital outlay	-	-	-	-	-
Total expenditures	1,069,992	750	108,000	519	2,169
OTHER FINANCING SOURCES (USES)					
Transfer in - local contribution from general fund	-	-	-	-	-
Transfer out - contribution to school based budget	-	-	-	-	-
Total other financing Sources (uses)	-	-	-	-	-
Total Outflows	1,069,992	750	108,000	519	2,169
Excess (deficiency) of revenues over (under) expenditures and other financing (uses)	27,368	-	-	-	-
Fund balance, July 1	1,026,558	-	-	-	-
Fund balance, June 30	\$ 1,053,926	\$ -	\$ -	\$ -	\$ -

Dairy Queen Donation	Lexus ECO Challenge - PS # 5 & 28	Signatry Donation	National Seed Project	Private Donation	Private Donation	Total Carried Forward
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
1,757	3,923	2,040	360	6,787	279	1,223,944
<u>1,757</u>	<u>3,923</u>	<u>2,040</u>	<u>360</u>	<u>6,787</u>	<u>279</u>	<u>1,223,944</u>
1,622	-	-	-	-	-	112,126
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	3,923	2,040	-	284	-	13,294
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	360	6,503	279	21,921
-	-	-	-	-	-	17,083
-	-	-	-	-	-	-
<u>1,622</u>	<u>3,923</u>	<u>2,040</u>	<u>360</u>	<u>6,787</u>	<u>279</u>	<u>164,424</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	1,044
-	-	-	-	-	-	14,661
-	-	-	-	-	-	-
135	-	-	-	-	-	8,539
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	4,997
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	989,871
-	-	-	-	-	-	13,040
<u>135</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>29,241</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>1,757</u>	<u>3,923</u>	<u>2,040</u>	<u>360</u>	<u>6,787</u>	<u>279</u>	<u>193,665</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>1,757</u>	<u>3,923</u>	<u>2,040</u>	<u>360</u>	<u>6,787</u>	<u>279</u>	<u>193,665</u>
-	-	-	-	-	-	1,030,279
-	-	-	-	-	-	1,026,558
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,053,926</u>

**JERSEY CITY PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULES OF PROGRAM REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

	Total Brought Forward (Ex. E-1f)	Fidelity Private Contribution	Comcast Private Contribution	Sustainable Jersey Corp. PSE&G	Subaru Share the Love Sp. Ed.
REVENUES					
Federal sources	\$ -	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-	-
Private sources	1,037,391	13,000	20,107	5,986	10,810
Total revenues	1,037,391	13,000	20,107	5,986	10,810
EXPENDITURES					
Current:					
Instruction:					
Salaries of teachers	4,156	-	4,260	-	-
Other salaries for instruction	-	-	-	-	-
Unused vacation payment to terminated/retired staff	-	-	-	-	-
Purchased professional and technical services	-	-	-	-	-
Other purchased services	2,558	-	-	3,989	-
Tuition to other LEA's within the state - regular	-	-	-	-	-
Tuition to CSSD & regional day schools	-	-	-	-	-
Supplies and materials	-	-	-	-	-
General supplies	398	-	-	-	10,810
Computers - instructional	-	10,000	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total instruction	7,112	10,000	4,260	3,989	10,810
Support services:					
Salaries	-	-	-	-	-
Salaries of supervisors of instructions	-	-	-	-	-
Salaries of principals/assistant principals	-	-	-	-	-
Salaries of other professional staff	-	-	-	-	-
Salaries of secretarial and clerical assistants	-	-	1,044	-	-
Other salaries	-	-	14,661	-	-
Other salaries for instruction	-	-	-	-	-
Unused vacation payment to terminated/retired staff	-	-	-	-	-
Personal services - employee benefits	-	-	142	-	-
Social Security contribution	-	-	-	-	-
TPAF contribution	-	-	-	-	-
Unused sick payment to terminated/retired staff	-	-	-	-	-
Purchased professional and technical services	-	-	-	-	-
Purchased educational services- contracted pre-k	-	-	-	-	-
Purchased educational services- Head Start	-	-	-	-	-
Other purchased professional - education services	-	-	-	-	-
Cleaning, repair and maintenance services	-	-	-	-	-
Rental of land and buildings	-	-	-	-	-
Other purchased services	-	-	-	-	-
Transportation - contracted services: (between home and school) - vendors	-	-	-	-	-
Travel	-	-	-	-	-
Supplies and materials	-	3,000	-	1,997	-
General supplies	-	-	-	-	-
Computers - non-instructional	-	-	-	-	-
Other objects	-	-	-	-	-
Indirect Costs	-	-	-	-	-
Student activities	989,871	-	-	-	-
Scholarships	13,040	-	-	-	-
Total support services	1,002,911	3,000	15,847	1,997	-
Capital outlay:					
Instructional equipment	-	-	-	-	-
Non-instructional equipment	-	-	-	-	-
Total capital outlay	-	-	-	-	-
Total expenditures	1,010,023	13,000	20,107	5,986	10,810
OTHER FINANCING SOURCES (USES)					
Transfer in - local contribution from general fund	-	-	-	-	-
Transfer out - contribution to school based budget	-	-	-	-	-
Total other financing Sources (uses)	-	-	-	-	-
Total Outflows	1,010,023	13,000	20,107	5,986	10,810
Excess (deficiency) of revenues over (under) expenditures and other financing (uses)	27,368	-	-	-	-
Fund balance, July 1	1,026,558	-	-	-	-
Fund balance, June 30	\$ 1,053,926	\$ -	\$ -	\$ -	\$ -

Center for Prevention and Counseling	Atsuko Huang	Private Donation	Box Top\$	Unnamed	Rotary Club of JC VPA	Total Carried Forward
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
1,380	500	250	6,333	807	796	1,097,360
<u>1,380</u>	<u>500</u>	<u>250</u>	<u>6,333</u>	<u>807</u>	<u>796</u>	<u>1,097,360</u>
1,380	-	-	-	-	796	10,592
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	500	-	-	-	-	7,047
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	250	-	807	-	12,265
-	-	-	6,333	-	-	16,333
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>1,380</u>	<u>500</u>	<u>250</u>	<u>6,333</u>	<u>807</u>	<u>796</u>	<u>46,237</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	1,044
-	-	-	-	-	-	14,661
-	-	-	-	-	-	-
-	-	-	-	-	-	142
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	989,871
-	-	-	-	-	-	13,040
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>20,844</u>
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>1,380</u>	<u>500</u>	<u>250</u>	<u>6,333</u>	<u>807</u>	<u>796</u>	<u>67,081</u>
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>1,380</u>	<u>500</u>	<u>250</u>	<u>6,333</u>	<u>807</u>	<u>796</u>	<u>67,081</u>
-	-	-	-	-	-	1,030,279
-	-	-	-	-	-	1,026,558
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,053,926</u>

**JERSEY CITY PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULES OF PROGRAM REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

	Wells Fargo AF JROTC DHS	The Petcher Foundation	PS # 6	Student Activities	Scholarship Activities
REVENUES					
Federal sources	\$ -	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-	-
Private sources	398	4,156	2,558	1,015,270	15,009
Total revenues	<u>398</u>	<u>4,156</u>	<u>2,558</u>	<u>1,015,270</u>	<u>15,009</u>
EXPENDITURES					
Current:					
Instruction:					
Salaries of teachers	-	4,156	-	-	-
Other salaries for instruction	-	-	-	-	-
Unused vacation payment to terminated/retired staff	-	-	-	-	-
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	2,558	-	-
Tuition to other LEA's within the state - regular	-	-	-	-	-
Tuition to CSSD & regional day schools	-	-	-	-	-
Supplies and materials	-	-	-	-	-
General supplies	398	-	-	-	-
Computers - instructional	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total instruction	<u>398</u>	<u>4,156</u>	<u>2,558</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	-	-	-	-	-
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	-	-	-	-	-
Purchased educational services- Head Start	-	-	-	-	-
Other purchased professional - education services	-	-	-	-	-
Cleaning, repair and maintenance services	-	-	-	-	-
Rental of land and buildings	-	-	-	-	-
Other purchased services	-	-	-	-	-
Transportation - contracted services:	-	-	-	-	-
(between home and school) - vendors	-	-	-	-	-
Travel	-	-	-	-	-
Supplies and materials	-	-	-	-	-
General supplies	-	-	-	-	-
Computers - non-instructional	-	-	-	-	-
Other objects	-	-	-	-	-
Indirect Costs	-	-	-	-	-
Student activities	-	-	-	989,871	-
Scholarships	-	-	-	-	13,040
Total support services	<u>-</u>	<u>-</u>	<u>-</u>	<u>989,871</u>	<u>13,040</u>
Capital outlay:					
Instructional equipment	-	-	-	-	-
Non-instructional equipment	-	-	-	-	-
Total capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>398</u>	<u>4,156</u>	<u>2,558</u>	<u>989,871</u>	<u>13,040</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>398</u>	<u>4,156</u>	<u>2,558</u>	<u>989,871</u>	<u>13,040</u>
Excess (deficiency) of revenues over (under) expenditures and other financing (uses)	-	-	-	25,399	1,969
Fund balance, July 1	-	-	-	459,953	566,605
Fund balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 485,352</u>	<u>\$ 568,574</u>

**JERSEY CITY PUBLIC SCHOOLS
SPECIAL REVENUE FUND
SCHEDULE OF PRESCHOOL EDUCATION AID EXPENDITURES - BUDGETARY BASIS
PRESCHOOL - ALL PROGRAMS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT E-2

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
EXPENDITURES					
Instruction:					
Salaries of teachers	\$ 16,186,825	\$ (8,677)	\$ 16,178,148	\$ 15,701,827	\$ 476,321
Other salaries for instruction	7,711,706	-	7,711,706	6,691,092	1,020,614
Unused vacation payment to terminated/retired staff	56,250	-	56,250	7,011	49,239
Other purchased services	250,000	(5)	249,995	63,921	186,074
Tuition to other LEA's within the state - regular	1,271,430	-	1,271,430	1,164,158	107,272
Supplies and materials	650,000	(104,400)	545,600	5,140	540,460
General supplies	-	104,400	104,400	86,323	18,077
Miscellaneous expenditures	-	1,500	1,500	-	1,500
Total instruction	26,126,211	(7,182)	26,119,029	23,719,472	2,399,557
Support services:					
Salaries of supervisors of instructions	549,800	-	549,800	549,800	-
Salaries of principals/assistant principals	302,200	-	302,200	302,200	-
Salaries of other professional staff	3,409,165	-	3,409,165	2,577,906	831,259
Salaries of secretarial and clerical assistants	454,465	-	454,465	378,596	75,869
Other salaries	809,593	8,677	818,270	731,287	86,983
Family/parent liaison salary	54,740	-	54,740	-	54,740
Other salaries for instruction	1,489,570	-	1,489,570	1,342,949	146,621
Unused vacation payment to terminated/retired staff	112,500	-	112,500	23,585	88,915
Personal services - employee benefits	11,397,038	-	11,397,038	9,250,790	2,146,248
Unused sick payment to terminated/retired staff	-	-	-	271,690	(271,690)
Purchased educational services- contracted pre-k	26,373,518	5	26,373,523	24,840,197	1,533,326
Purchased educational services- Head Start	2,435,940	-	2,435,940	1,881,356	554,584
Other purchased professional - education services	200,000	-	200,000	5,225	194,775
Purchased professional services	770,553	-	770,553	-	770,553
Cleaning, repair and maintenance services	69,475	-	69,475	-	69,475
Transportation - contracted services:					
(between home and school) - vendors	932,083	-	932,083	932,083	-
(other than between home and school) - grants	650,000	-	650,000	-	650,000
Travel	8,000	-	8,000	2,710	5,290
Supplies and materials	450,000	-	450,000	11,709	438,291
Other objects	182,000	(1,500)	180,500	97	180,403
Total support services	50,650,640	7,182	50,657,822	43,102,180	7,555,642
Capital outlay:					
Instructional equipment	608,488	-	608,488	-	608,488
Non-instructional equipment	300,000	-	300,000	15,612	284,388
Total capital outlay	908,488	-	908,488	15,612	892,876
Total expenditures	\$ 77,685,339	\$ -	\$ 77,685,339	\$ 66,837,264	\$ 10,848,075

Total revised 2021-22 Preschool Education Aid	\$ 71,008,351
Add: 2020-21 Actual Carryover - Preschool Education Aid	13,977,373
Add: Budgeted Transfer from the General Fund 2021-22	1,043,699
Total Preschool Education Aid funds available for	
2021-22 Budget	86,029,423
Less: 2021-22 budgeted Preschool Education Aid	
(Including prior year budgeted carryover)	(77,685,339)
Available & unbudgeted funds as of June 30, 2022	8,344,084
Add: June 30, 2022 unexpended Preschool Education Aid	10,848,075
2021-22 actual carryover - Preschool Education Aid	<u>\$ 19,192,159</u>
2020-21 Preschool Education Aid carryover	
Budgeted for Preschool Programs 2022-23	<u>\$ 9,594,364</u>
2021-22 Preschool Education Aid carryover	
Budgeted for Preschool Programs 2023-24	<u>\$ 9,597,795</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, 2022

Project Title/Issue	Approval Date	Ref.	Revised Budgetary Appropriations	Expenditures to Date		Unexpended Balance June 30, 2022
				Prior Years	Current Year	
In District Local Projects:						
New Public School Number 3 (97-006B)			\$ 10,200,000	\$ 10,197,500	\$ -	\$ 2,500
New Middle School, Heights Area (97-006C)			4,100,000	2,989,200	-	1,110,800
Covert Public School Number 32 to House Academy High School (96-018A)			17,250,000	17,194,970	-	55,030
Acquire Sites for Pre-k Classes and Programs (00-040A)			837,482	-	-	837,482
Acquire Sites for Pre-k Classes and Programs (00-040B)			1,721,748	5,000	-	1,716,748
Install new Roof at Various Schools (94-129)			1,983,312	1,982,751	-	561
Construction of Alternate Public School Number 25 (J-441)			1,650,000	1,330,135	-	319,865
Improvements to Dickinson High School (C-483A)			12,000,000	11,980,732	-	19,268
Acquisition, Remodeling of Rutgers Building (J858)			610,010	556,186	-	53,824
Acquisition of Real Property - Public School Number 41 (J859)			500,000	345,196	-	154,804
A. Harry Moore School (C-497)			5,000,000	4,642,113	-	357,887
			<u>55,852,552</u>	<u>51,223,783</u>	-	<u>4,628,769</u>
Local Projects:						
SOLAR PANELS AND ASSOCIATED EQUIPMENT	2009	F-2a	\$ 3,603,583	\$ 3,573,482	\$ -	\$ 30,101
ACQUISITION OF VARIOUS EQUIPMENT	2011	F-2b	3,000,000	2,997,900	-	2,100
			<u>6,603,583</u>	<u>6,571,382</u>	-	<u>32,201</u>
District Administered SDA Fund Projects:						
Rehabilitation of Nicolaus Copernicus School Number 25 - School Facility Project	2012	F-2c	1,188,700	1,082,214	-	106,486
Rehabilitation of Nicolaus Copernicus School Number 25 - School Facility Project	2013	F-2d	1,536,100	1,489,155	-	46,945
			<u>2,724,800</u>	<u>2,571,369</u>	-	<u>153,431</u>
SDA Administered Projects:						
New Construction Frank R. Conwell Public School Number 3 - School Facility Project	1999	F-2e	42,937,086	42,839,180	-	97,906
New Construction Frank R. Conwell Middle School Number 4 - School Facility Project	1999	F-2f	51,702,178	51,613,453	-	88,725
New Construction Heights Middle School Number 3 - School Facility Project	1999	F-2g	62,205,652	62,190,211	-	15,441
New Construction of Julia A. Barnes Public School Number 12 - School Facility Project	2001	F-2h	3,552,795	3,532,817	14,878	5,100
New Construction of Public School Number 20 - School Facility Project	2001	F-2i	46,046,310	45,956,519	13,753	76,038
New Construction of Public School Number 3 - School Facility Project	2001	F-2j	49,330,539	49,085,364	41,072	204,103
New Construction of Early Childhood Center Number 13 - School Facility Project	2001	F-2k	5,935,696	5,929,546	-	6,150
			<u>261,710,256</u>	<u>261,147,090</u>	<u>69,703</u>	<u>493,463</u>
			<u>\$ 326,891,191</u>	<u>\$ 321,513,624</u>	<u>\$ 69,703</u>	<u>5,307,864</u>
Reconciliation to Government Fund (GAAP):						
Unexpended in District Local Project, offset by bond proceeds receivable						(4,628,769)
Unexpended Grant balances not recognized as revenue on GAAP Basis						(646,894)
						<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, 2022**

EXHIBIT F-2

Revenues and other financing sources	
State sources - SDA Grant	\$ 69,703
Total revenues	<u>69,703</u>
Expenditures and other financing uses	
Construction services	<u>69,703</u>
Total expenditures	<u>69,703</u>
Excess of revenues over expenditures	-
Fund Balance, July 1	<u>32,201</u>
Fund Balance, June 30	<u>\$ 32,201</u>

**JERSEY CITY PUBLIC SCHOOLS
CAPITAL PROJECTS FUND
SCHEDULE OF PROJECT REVENUES, EXPENDITURES, PROJECT BALANCES,
AND PROJECT STATUS - BUDGETARY BASIS
SOLAR PANELS AND ASSOCIATED EQUIPMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT F-2a

	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, 2022**

EXHIBIT F-2b

	Prior Years	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
Transfer from capital outlay	\$ 3,000,000	\$ -	\$ 3,000,000	\$ 3,000,000
Total revenues	<u>3,000,000</u>	<u>-</u>	<u>3,000,000</u>	<u>3,000,000</u>
Expenditures and other financing uses				
Acquisition of various equipment	2,997,900	-	2,997,900	3,000,000
Total expenditures	<u>2,997,900</u>	<u>-</u>	<u>2,997,900</u>	<u>3,000,000</u>
Excess of revenues over expenditures	<u>\$ 2,100</u>	<u>\$ -</u>	<u>\$ 2,100</u>	<u>\$ -</u>
Additional project information:				
Project number	*			
Grant date/letter of notification	2011			
Original authorized cost	\$ 3,000,000			
Additional authorized cost	-			
Revised authorized cost	\$ 3,000,000			
Percentage increase over original authorized cost	*			
Percentage completion	100%			
Original target completion date	*			
Revised target completion date	Complete			

* - Information not available

**JERSEY CITY PUBLIC SCHOOLS
CAPITAL PROJECTS FUND
SCHEDULE OF PROJECT REVENUES, EXPENDITURES, PROJECT BALANCES,
AND PROJECT STATUS - BUDGETARY BASIS
REHABILITATION OF NICOLAUS COPERNICUS SCHOOL NUMBER 25
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT F-2c

	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
SCHEDULE OF PROJECT REVENUES, EXPENDITURES, PROJECT BALANCES,
AND PROJECT STATUS - BUDGETARY BASIS
REHABILITATION OF NICOLAUS COPERNICUS SCHOOL NUMBER 25
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT F-2d

	Prior Years	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State sources - SDA Grant	\$ 1,536,100	\$ -	\$ 1,536,100	\$ 1,536,100
Total revenues	<u>1,536,100</u>	<u>-</u>	<u>1,536,100</u>	<u>1,536,100</u>
Expenditures and other financing uses				
Construction services	1,489,155	-	1,489,155	1,536,100
Total expenditures	<u>1,489,155</u>	<u>-</u>	<u>1,489,155</u>	<u>1,536,100</u>
Excess of revenues over expenditures	<u>\$ 46,945</u>	<u>\$ -</u>	<u>\$ 46,945</u>	<u>\$ -</u>
Additional project information:				
Project number	2390-230-12-0ADT			
Grant date/letter of notification	2013			
Original authorized cost	\$ 15,000			
Additional authorized cost	1,521,100			
Revised authorized cost	\$ 1,536,100			
Percentage increase over original authorized cost	10140.67%			
Percentage completion	96.94%			
Original target completion date	*			
Revised target completion date	*			

* - Information not available

JERSEY CITY PUBLIC SCHOOLS
CAPITAL PROJECTS FUND
SCHEDULE OF PROJECT REVENUES, EXPENDITURES, PROJECT BALANCES,
AND PROJECT STATUS - BUDGETARY BASIS
NEW CONSTRUCTION FRANK R. CONWELL PUBLIC SCHOOL NUMBER 3
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

EXHIBIT F-2e

	Prior Years	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State sources - SDA Grant	\$ 42,937,086	\$ -	\$ 42,937,086	\$ 42,937,086
Total revenues	<u>42,937,086</u>	<u>-</u>	<u>42,937,086</u>	<u>42,937,086</u>
Expenditures and other financing uses				
Construction services	42,358,480	-	42,358,480	42,456,386
Acquisition of land	480,700	-	480,700	480,700
Total expenditures	<u>42,839,180</u>	<u>-</u>	<u>42,839,180</u>	<u>42,937,086</u>
Excess of revenues over expenditures	<u>\$ 97,906</u>	<u>\$ -</u>	<u>\$ 97,906</u>	<u>\$ -</u>
Additional project information:				
Project number	2390-N01-99-0227			
Grant date/letter of notification	1999			
Original authorized cost	\$ 32,731,425			
Additional authorized cost	10,205,661			
Revised authorized cost	\$ 42,937,086			
Percentage increase over original authorized cost	31.18%			
Percentage completion	99.77%			
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
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT F-2f

	Prior Years	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State sources - SDA Grant	\$ 51,702,178	\$ -	\$ 51,702,178	\$ 51,702,178
Total revenues	<u>51,702,178</u>	<u>-</u>	<u>51,702,178</u>	<u>51,702,178</u>
Expenditures and other financing uses				
Construction services	51,613,453	-	51,613,453	51,702,178
Total expenditures	<u>51,613,453</u>	<u>-</u>	<u>51,613,453</u>	<u>51,702,178</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	6,473,439			
Revised authorized cost	\$ 51,702,178			
Percentage increase over original authorized cost	14.31%			
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
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT F-2g

	Prior Years	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State sources - SDA Grant	\$ 62,205,652	\$ -	\$ 62,205,652	\$ 62,205,652
Total revenues	<u>62,205,652</u>	<u>-</u>	<u>62,205,652</u>	<u>62,205,652</u>
Expenditures and other financing uses				
Construction services	57,877,248	-	57,877,248	57,892,689
Acquisition of land	4,312,963	-	4,312,963	4,312,963
Total expenditures	<u>62,190,211</u>	<u>-</u>	<u>62,190,211</u>	<u>62,205,652</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	14,900,050			
Revised authorized cost	\$ 62,205,652			
Percentage increase over original authorized cost	31.50%			
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 JULIA A. BARNES PUBLIC SCHOOL NUMBER 12
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT F-2h

	Prior Years	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State sources - SDA Grant	\$ 3,532,817	\$ 19,978	\$ 3,552,795	\$ 3,552,795
Total revenues	<u>3,532,817</u>	<u>19,978</u>	<u>3,552,795</u>	<u>3,552,795</u>
Expenditures and other financing uses				
Construction services	2,549,713	14,878	2,564,591	2,569,691
Acquisition of land	983,104	-	983,104	983,104
Total expenditures	<u>3,532,817</u>	<u>14,878</u>	<u>3,547,695</u>	<u>3,552,795</u>
Excess of revenues over expenditures	<u>\$ -</u>	<u>\$ 5,100</u>	<u>\$ 5,100</u>	<u>\$ -</u>
Additional project information:				
Project number	2390-150-01-0584			
Grant date/letter of notification	2001			
Original authorized cost	\$ 4,590,398			
Additional authorized cost	(1,037,603)			
Revised authorized cost	\$ 3,552,795			
Percentage increase over original authorized cost	-22.60%			
Percentage completion	99.86%			
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
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT F-2i

	Prior Years	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State sources - SDA Grant	\$ 46,046,310	\$ -	\$ 46,046,310	\$ 46,046,310
Total revenues	<u>46,046,310</u>	<u>-</u>	<u>46,046,310</u>	<u>46,046,310</u>
Expenditures and other financing uses				
Construction services	42,623,076	13,753	42,636,829	42,712,867
Acquisition of land	3,333,443	-	3,333,443	3,333,443
Total expenditures	<u>45,956,519</u>	<u>13,753</u>	<u>45,970,272</u>	<u>46,046,310</u>
Excess of revenues over expenditures	<u>\$ 89,791</u>	<u>\$ (13,753)</u>	<u>\$ 76,038</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	3,480,828			
Revised authorized cost	\$ 46,046,310			
Percentage increase over original authorized cost	8.18%			
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 OF PUBLIC SCHOOL NUMBER 3
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT F-2j

	Prior Years	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State sources - SDA Grant	\$ 49,330,539	\$ -	\$ 49,330,539	\$ 49,330,539
Total revenues	<u>49,330,539</u>	<u>-</u>	<u>49,330,539</u>	<u>49,330,539</u>
Expenditures and other financing uses				
Construction services	42,085,144	41,072	42,126,216	42,330,319
Acquisition of land	7,000,220	-	7,000,220	7,000,220
Total expenditures	<u>49,085,364</u>	<u>41,072</u>	<u>49,126,436</u>	<u>49,330,539</u>
Excess of revenues over expenditures	<u>\$ 245,175</u>	<u>\$ (41,072)</u>	<u>\$ 204,103</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	(2,440,261)			
Revised authorized cost	\$ 49,330,539			
Percentage increase over original authorized cost	-4.71%			
Percentage completion	99.59%			
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
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT F-2k

	Prior Years	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State sources - SDA Grant	\$ 5,935,696	\$ -	\$ 5,935,696	\$ 5,935,696
Total revenues	<u>5,935,696</u>	<u>-</u>	<u>5,935,696</u>	<u>5,935,696</u>
Expenditures and other financing uses				
Construction services	4,178,361	-	4,178,361	4,184,511
Acquisition of land	1,751,185	-	1,751,185	1,751,185
Total expenditures	<u>5,929,546</u>	<u>-</u>	<u>5,929,546</u>	<u>5,935,696</u>
Excess of revenues over expenditures	<u>\$ 6,150</u>	<u>\$ -</u>	<u>\$ 6,150</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	(1,725,802)			
Revised authorized cost	\$ 5,935,696			
Percentage increase over original authorized cost	-22.53%			
Percentage completion	99.90%			
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, 2022**

EXHIBIT G-1

	Enterprise Funds - Major		Enterprise Funds - Nonmajor				Total Enterprise Funds
	Food Service	CASPER	Morning Star	Child Study Team	Project Search	Total Enterprise Funds - Nonmajor	
ASSETS							
Current assets:							
Cash	\$ 8,795,093	\$ 5,292,003	\$ 51,565	\$ 27,822	\$ 10,147	\$ 89,534	\$ 14,176,630
Interfund receivable	-	-	115,800	-	15,667	-	131,467
Intergovernmental receivable:							
State	40,889	-	-	-	-	-	40,889
Federal	2,961,590	-	-	-	-	-	2,961,590
Accounts receivable	6,713	215,484	-	-	-	-	222,197
Inventories	328,209	-	-	-	-	-	328,209
Total current assets	<u>12,132,494</u>	<u>5,507,487</u>	<u>167,365</u>	<u>27,822</u>	<u>25,814</u>	<u>221,001</u>	<u>17,860,982</u>
Capital assets:							
Machinery and equipment	2,878,467	-	-	-	-	-	2,878,467
Less: accumulated depreciation	<u>(1,770,779)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,770,779)</u>
Total capital assets	<u>1,107,688</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,107,688</u>
Total assets	<u>13,240,182</u>	<u>5,507,487</u>	<u>167,365</u>	<u>27,822</u>	<u>25,814</u>	<u>221,001</u>	<u>18,968,670</u>
LIABILITIES							
Current liabilities:							
Interfund payable	\$ 10,461,872	\$ 1,676,299	\$ -	\$ -	\$ -	\$ -	\$ 12,138,171
Accounts payable	5,241	1,336	-	-	-	-	6,577
Accrued salaries and wages	200,141	397,873	33,349	-	-	33,349	631,363
Unearned revenue	237,771	-	-	-	-	-	237,771
Compensated absences	15,798	-	-	-	-	-	15,798
Total current liabilities	<u>10,920,823</u>	<u>2,075,508</u>	<u>33,349</u>	<u>-</u>	<u>-</u>	<u>33,349</u>	<u>13,029,680</u>
Noncurrent liabilities:							
Compensated absences	142,184	-	-	-	-	-	142,184
Total liabilities	<u>11,063,007</u>	<u>2,075,508</u>	<u>33,349</u>	<u>-</u>	<u>-</u>	<u>33,349</u>	<u>13,171,864</u>
NET POSITION							
Investment in capital assets	1,107,688	-	-	-	-	-	1,107,688
Unrestricted	<u>1,069,487</u>	<u>3,431,979</u>	<u>134,016</u>	<u>27,822</u>	<u>25,814</u>	<u>187,652</u>	<u>4,689,118</u>
Total net position	<u>\$ 2,177,175</u>	<u>\$ 3,431,979</u>	<u>\$ 134,016</u>	<u>\$ 27,822</u>	<u>\$ 25,814</u>	<u>\$ 187,652</u>	<u>\$ 5,796,806</u>

JERSEY CITY PUBLIC SCHOOLS
 ENTERPRISE FUND
 STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Enterprise Funds - Major		Enterprise Funds - Nonmajor				Total Enterprise Funds
	Food Service	CASPER	Morning Star	Child Study Team	Project Search	Total Enterprise Funds - Nonmajor	
OPERATING REVENUES							
Charges for services:							
Sales - reimbursable programs	\$ 5,929	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,929
Sales - non-reimbursable programs	135,548	-	-	-	-	-	135,548
Tuition fees	-	3,514,820	219,207	-	-	219,207	3,734,027
Miscellaneous	-	352,000	-	-	-	-	352,000
Total operating revenues	141,477	3,866,820	219,207	-	-	219,207	4,227,504
OPERATING EXPENSES							
Cost of sales - reimbursable programs	5,644,426	-	-	-	-	-	5,644,426
Cost of sales - non-reimbursable programs	59,000	-	-	-	-	-	59,000
Salaries and wages	4,690,381	3,715,528	295,934	-	-	295,934	8,701,843
Employee benefits	1,304,530	42,880	-	-	-	-	1,347,410
Professional and technical services	12,854	22,484	-	-	-	-	35,338
Other services	33,867	-	-	-	-	-	33,867
Supplies and materials	592,053	190,713	-	-	955	955	783,721
Depreciation expense	115,081	-	-	-	-	-	115,081
Total operating expenses	12,452,192	3,971,605	295,934	-	955	296,889	16,720,686
Operating (loss)	(12,310,715)	(104,785)	(76,727)	-	(955)	(77,682)	(12,493,182)

JERSEY CITY PUBLIC SCHOOLS
 ENTERPRISE FUND
 STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Enterprise Funds - Major		Enterprise Funds - Nonmajor				Total Enterprise Funds
	Food Service	CASPER	Morning Star	Child Study Team	Project Search	Total Enterprise Funds - Nonmajor	
NONOPERATING REVENUES							
State sources:	\$ 187,003	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 187,003
State school lunch program							
Federal sources:							
School breakfast program	4,987,315	-	-	-	-	-	4,987,315
National school lunch program	8,001,791	-	-	-	-	-	8,001,791
National school snack program	213,885	-	-	-	-	-	213,885
Summer food service program for children	465,952	-	-	-	-	-	465,952
Commodity supplemental food program	772,606	-	-	-	-	-	772,606
National school lunch program - equipment assistance grant	162,088	-	-	-	-	-	162,088
Fruits and vegetables	220,865	-	-	-	-	-	220,865
Emergency operational costs reimbursement	890,456	-	-	-	-	-	890,456
P-EBT administrative cost reimbursement	5,950	-	-	-	-	-	5,950
Total nonoperating revenues	<u>15,907,911</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,907,911</u>
Gain (loss) before transfer	3,597,196	(104,785)	(76,727)	-	(955)	(77,682)	3,414,729
Transfer out - refund contribution from general fund	<u>(2,591,977)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(2,591,977)</u>
Change in net position	1,005,219	(104,785)	(76,727)	-	(955)	(77,682)	822,752
Net position, July 1	1,171,956	3,536,764	210,743	27,822	26,769	265,334	4,974,054
Net position, June 30	<u>\$ 2,177,175</u>	<u>\$ 3,431,979</u>	<u>\$ 134,016</u>	<u>\$ 27,822</u>	<u>\$ 25,814</u>	<u>\$ 187,652</u>	<u>\$ 5,796,806</u>

JERSEY CITY PUBLIC SCHOOLS
ENTERPRISE FUND
STATEMENT OF CASH FLOWS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

EXHIBIT G-3

	Enterprise Funds - Major		Enterprise Funds - Nonmajor				Total Enterprise Funds
	Food Service	CASPER	Morning Star	Child Study Team	Project Search	Total Enterprise Funds - Nonmajor	
CASH FLOWS FROM OPERATING ACTIVITIES							
Receipts from customers	\$ 160,697	\$ 3,310,631	\$ 219,319	\$ -	\$ -	\$ 219,319	\$ 3,690,647
Other receipts	-	352,000	-	-	-	-	352,000
Payments to employees for salaries and benefits	(5,840,512)	(3,410,792)	(262,585)	-	-	(262,585)	(9,513,889)
Payments to suppliers for goods and services	(5,455,242)	(211,861)	-	-	(955)	(955)	(5,668,058)
Net cash (used) provided by operating activities	(11,135,057)	39,978	(43,266)	-	(955)	(44,221)	(11,139,300)
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES							
Cash received from state sources	150,103	-	-	-	-	-	150,103
Cash received from federal sources	12,643,782	-	-	-	-	-	12,643,782
Cash received from other funds	6,018,110	-	-	-	-	-	6,018,110
Net cash provided by non-capital financing activities	18,811,995	-	-	-	-	-	18,811,995
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES							
Acquisition of capital assets	(50,813)	-	-	-	-	-	(50,813)
Net increase (decrease) in cash and cash equivalents	7,626,125	39,978	(43,266)	-	(955)	(44,221)	7,621,882
Reconciliation of operating (loss) to net cash (used) provided by operating activities:							
Operating (loss)	\$ (12,310,715)	\$ (104,785)	\$ (76,727)	\$ -	\$ (955)	\$ (77,682)	\$ (12,493,182)
Adjustment to reconcile operating (loss) to net cash (used) provided by operating activities:							
Depreciation	115,081	-	-	-	-	-	115,081
Food distribution program	772,606	-	-	-	-	-	772,606
(Increase) decrease in accounts receivable	(5,570)	(204,189)	112	-	-	112	(209,647)
Decrease in inventories	114,352	-	-	-	-	-	114,352
Increase in accounts payable	-	1,336	-	-	-	-	1,336
Increase in accrued salaries	154,399	347,616	33,349	-	-	33,349	535,364
Increase in unearned revenue	24,790	-	-	-	-	-	24,790
Total adjustments	1,175,658	144,763	33,461	-	-	33,461	1,353,882
Net cash (used) provided by operating activities	\$ (11,135,057)	\$ 39,978	\$ (43,266)	\$ -	\$ (955)	\$ (44,221)	\$ (11,139,300)

JERSEY CITY PUBLIC SCHOOLS
 ENTERPRISE FUND
 STATEMENT OF CASH FLOWS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

EXHIBIT G-3

	Enterprise Funds - Major		Enterprise Funds - Nonmajor			Total Enterprise Funds
	Food Service	CASPER	Morning Star	Child Study Team	Project Search	
Noncash capital financing activities:						
Food distribution program	\$ 797,396	\$ -	\$ -	\$ -	\$ -	\$ 797,396

**JERSEY CITY PUBLIC SCHOOLS
INTERNAL SERVICE FUND
STATEMENT OF NET POSITION
JUNE 30, 2022**

EXHIBIT G-4

	<u>Self- Insurance</u>	<u>Regional Day School</u>	<u>Total</u>
ASSETS			
Current assets:			
Cash	\$ 8,842,855	\$ 1,753,894	\$ 10,596,749
Intergovernmental receivable:			
Local	-	503,136	503,136
Accounts receivable	-	1,219,413	1,219,413
Total current assets	<u>8,842,855</u>	<u>3,476,443</u>	<u>12,319,298</u>
Machinery and equipment	-	215,438	215,438
Less: accumulated depreciation	-	(215,438)	(215,438)
Total assets	<u>8,842,855</u>	<u>3,476,443</u>	<u>12,319,298</u>
LIABILITIES			
Current liabilities:			
Interfund payable	-	2,134,408	2,134,408
Accrued salaries and wages	-	13,935	13,935
Accrued liability for insurance claims	8,842,855	-	8,842,855
Total current liabilities	<u>8,842,855</u>	<u>2,148,343</u>	<u>10,991,198</u>
Total liabilities	<u>8,842,855</u>	<u>2,148,343</u>	<u>10,991,198</u>
NET POSITION			
Unrestricted	<u>-</u>	<u>1,328,100</u>	<u>1,328,100</u>
Total net position	<u>\$ -</u>	<u>\$ 1,328,100</u>	<u>\$ 1,328,100</u>

**JERSEY CITY PUBLIC SCHOOLS
INTERNAL SERVICE FUND
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT G-5

	Self- Insurance	Regional Day School	Total
OPERATING REVENUES			
Charges for services:			
Insurance proceeds	\$ 3,605,639	\$ -	\$ 3,605,639
Tuition fees	-	4,641,332	4,641,332
Total operating revenues	<u>3,605,639</u>	<u>4,641,332</u>	<u>8,246,971</u>
OPERATING EXPENSES			
Insurance claims	3,605,639	-	3,605,639
Salaries and wages	-	2,996,159	2,996,159
Employee benefits	-	858,211	858,211
Supplies and materials	-	28,638	28,638
Professional and technical services	-	15,982	15,982
Depreciation expense	-	5,934	5,934
Total operating expenses	<u>3,605,639</u>	<u>3,904,924</u>	<u>7,510,563</u>
Operating income	<u>-</u>	<u>736,408</u>	<u>736,408</u>
Change in net position	-	736,408	736,408
Total net position, July 1	-	591,692	591,692
Total net position, June 30	<u>\$ -</u>	<u>\$ 1,328,100</u>	<u>\$ 1,328,100</u>

**JERSEY CITY PUBLIC SCHOOLS
INTERNAL SERVICE FUND
STATEMENT OF CASH FLOWS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT G-6

	<u>Self- Insurance</u>	<u>Regional Day School</u>	<u>Total</u>
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers	\$ -	\$ 3,425,267	\$ 3,425,267
Other receipts	3,605,639	-	3,605,639
Payments to employees for salaries and benefits	-	(3,847,812)	(3,847,812)
Payments to suppliers for goods and services	-	(44,620)	(44,620)
Payments to insurance provider	<u>(3,684,393)</u>	<u>-</u>	<u>(3,684,393)</u>
Net cash (used) by operating activities	<u>(78,754)</u>	<u>(467,165)</u>	<u>(545,919)</u>
Net (decrease) in cash and cash equivalents	(78,754)	(467,165)	(545,919)
Cash, July 1	<u>8,921,609</u>	<u>2,221,059</u>	<u>11,142,668</u>
Cash, June 30	<u>\$ 8,842,855</u>	<u>\$ 1,753,894</u>	<u>\$ 10,596,749</u>
Reconciliation of operating income to net cash (used)			
by operating activities:			
Operating income	<u>\$ -</u>	<u>\$ 736,408</u>	<u>736,408</u>
Adjustment to reconcile operating income to net cash used by operating activities:			
Depreciation	-	5,934	5,934
Decrease in local intergovernmental receivable	-	3,348	3,348
(Increase) in accounts receivable	-	(1,219,413)	(1,219,413)
Increase in accrued salaries	-	6,558	6,558
(Decrease) in accrued liability for insurance claims	<u>(78,754)</u>	<u>-</u>	<u>(78,754)</u>
Total adjustments	<u>(78,754)</u>	<u>(1,203,573)</u>	<u>(1,282,327)</u>
Net cash (used) by operating activities	<u>\$ (78,754)</u>	<u>\$ (467,165)</u>	<u>\$ (545,919)</u>

STATISTICAL SECTION
(Unaudited)

**JERSEY CITY PUBLIC SCHOOLS
INTRODUCTION TO THE STATISTICAL SECTION
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
(UNAUDITED)**

J SERIES

CONTENTS	<u>Pages</u>
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.	258 - 263
Revenue Capacity These schedules contain information to help the reader assess the District's most significant local revenue source, the property tax.	264 - 267
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.	268 - 271
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.	272 - 273
Operating Information These schedules contain service and infrastructure data to help the reader understand how the information in the District's financial report relates to the services the District provides and the activities it performs.	274 - 281
Sources: Unless otherwise noted, the information in these schedules is derived from the annual comprehensive financial reports (ACFR) for the relevant year.	

FINANCIAL TRENDS

JERSEY CITY PUBLIC SCHOOLS
NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS
(UNAUDITED)
(ACCRUAL BASIS OF ACCOUNTING)

EXHIBIT J-1

	June 30,									
	2013 ⁽¹⁾	2014	2015 ⁽²⁾	2016	2017	2018	2019	2020	2021	2022
Governmental activities										
Invested in capital assets, net of related debt	\$ 318,243,162	\$ 307,633,917	\$ 326,556,924	\$ 355,272,955	\$ 372,170,067	\$ 258,555,911	\$ 250,164,821	\$ 245,686,905	\$ 233,315,234	\$ 233,391,698
Restricted	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	81,988,547
Unrestricted	(32,635,951)	(36,996,502)	(246,083,623)	(265,602,648)	(238,418,388)	(261,366,356)	(276,672,201)	(268,225,229)	(192,583,472)	(62,790,375)
Total governmental activities net position	\$ 314,283,621	\$ 296,333,852	\$ 126,166,323	\$ 142,572,485	\$ 137,516,743	\$ 2,283,392	\$ (7,874,357)	\$ 7,208,323	\$ 74,968,054	\$ 252,389,870
Business-type activities										
Invested in capital assets, net of related debt	\$ 1,485,341	\$ 1,352,723	\$ 1,152,229	\$ 1,103,826	\$ 1,004,757	\$ 887,216	\$ 888,282	\$ 1,125,837	\$ (1,171,956)	\$ 1,107,688
Unrestricted	1,112,641	949,524	1,541,447	2,301,643	1,680,351	2,499,222	3,007,186	3,576,774	(3,802,098)	4,689,118
Total business-type activities net position	\$ 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)	\$ 5,796,806
Government-wide										
Net investment in capital assets	\$ 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	\$ 234,499,386
Restricted	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	81,988,547
Unrestricted	(31,623,310)	(36,046,978)	(244,542,176)	(263,301,005)	(236,738,037)	(238,867,134)	(273,665,015)	(264,648,455)	(188,781,374)	(58,101,257)
Total government-wide net position	\$ 316,881,603	\$ 298,636,099	\$ 128,859,999	\$ 145,977,954	\$ 140,201,851	\$ 5,669,830	\$ (3,978,889)	\$ 11,910,954	\$ 79,942,108	\$ 258,386,676

Source:
District Records

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

(2) GASB 68 was implemented during the 2015 fiscal year, which required the restatement of beginning net position in the amount of \$204,248,657. The amount is not reflected in the June 30, 2014 net position, above.

**JERSEY CITY PUBLIC SCHOOLS
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(UNAUDITED)
(ACCRUAL BASIS OF ACCOUNTING)**

EXHIBIT J-2

Fiscal Year Ended June 30,

	2013 ⁽¹⁾	2014	2015 ⁽²⁾	2016	2017	2018 ⁽³⁾	2019	2020	2021	2022
Expenses										
Governmental activities										
Instruction										
Regular	\$ 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	\$ 274,086,634
Special education	72,715,201	77,514,402	84,862,892	92,651,923	106,884,539	110,641,883	108,039,632	122,334,982	135,877,089	85,976,893
Other special instruction	16,798,662	17,531,100	18,385,246	19,222,135	23,732,026	25,441,834	23,986,106	13,026,290	12,894,065	18,915,300
Other instruction	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	5,635,062
Support Services:										
Tuition	20,478,268	20,681,306	20,477,666	21,232,847	20,062,951	19,538,228	19,842,762	20,327,547	21,527,169	20,067,809
Student & instruction related services	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	155,316,826
General administration	10,774,563	10,385,472	12,429,322	13,600,386	35,220,965	35,686,684	32,823,090	14,993,339	18,990,523	27,016,574
School administrative services	27,678,938	28,592,493	27,732,450	32,775,368	13,342,139	14,388,243	12,482,660	18,644,730	15,976,295	13,450,086
Central services	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	9,478,085
Administrative information technology	3,721,926	3,683,498	3,798,923	4,330,510	4,365,335	4,893,813	4,718,616	5,549,636	5,698,385	5,592,828
Plant operations and maintenance	77,003,243	83,063,423	85,539,359	90,033,442	74,735,924	71,175,170	65,498,629	53,826,922	64,884,797	82,474,600
Pupil transportation	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	21,477,310
Unallocated benefits	385,590	-	-	-	-	-	-	-	-	-
Special schools	-	1,073,046	1,262,373	1,297,251	2,571,530	2,806,996	3,177,620	3,177,620	3,449,658	694,620
Charter schools	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	97,003,692
Interest on long-term debt	85,158	44,483	19,524	2,176	-	-	-	-	-	-
Total governmental activities expenses	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	817,186,309
Business-type activity:										
Food service	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	12,452,192
CASPER program	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	3,971,605
SES	1,326,610	45,501	-	-	-	-	-	-	-	-
Other nonmajor	313,444	262,222	175,920	212,990	239,757	193,259	208,835	282,208	67,946	296,889
Total business-type activities expense	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	16,720,686
Total government-wide expenses	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	833,906,995
Program Revenues										
Governmental activities:										
Charges for services	\$ 145,612	\$ 99,873,788	\$ 96,277,609	\$ 94,245,794	\$ 94,636,292	\$ 92,663,739	\$ 89,889,363	\$ 88,363,605	\$ 109,936,281	\$ 131,308,650
Operating grants and contributions	98,697,649	7,529,702	26,673,246	29,613,734	20,848,247	2,492,003	800,599	961,379	1,183,246	5,953,152
Capital grants and contributions	3,822,494	-	-	-	-	-	-	-	-	-
Total governmental activities program revenues	102,665,755	107,403,490	123,631,082	123,859,528	115,484,539	95,155,742	90,689,962	89,324,984	111,418,064	138,277,072
Business-type activities:										
Charges for services										
Food service	1,693,289	1,699,831	922,936	1,031,882	931,872	901,806	846,106	527,647	-	141,477
CASPER program	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	3,514,820
SES	1,261,621	-	-	-	-	-	-	-	-	-
Other nonmajor	340,749	207,385	101,524	237,478	268,047	273,239	274,678	343,756	67,367	219,207
Operating grants and contributions	10,349,704	12,293,276	13,653,299	13,912,548	13,383,258	13,139,140	12,618,621	10,715,978	6,493,536	15,907,911
Total business-type activities program revenues	16,482,454	17,212,025	18,017,931	18,676,295	18,066,536	17,961,809	17,533,965	15,523,451	7,773,695	19,783,415
Total government-wide program revenues	119,148,209	124,615,515	141,649,013	142,535,823	133,551,075	113,117,551	108,223,927	104,850,435	119,191,759	158,060,487
Net (Expense)/Revenue										
Governmental activities	\$ (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)	\$ (678,909,237)
Business-type activities	514,956	(297,131)	269,958	681,857	(720,361)	726,416	509,030	807,163	(2,320,554)	3,062,729
Total government-wide net expense	\$ (582,548,899)	\$ (600,306,439)	\$ (623,221,690)	\$ (664,531,545)	\$ (732,711,560)	\$ (773,360,613)	\$ (734,424,745)	\$ (675,783,203)	\$ (738,522,504)	\$ (675,846,508)

JERSEY CITY PUBLIC SCHOOLS
 CHANGES IN NET POSITION
 LAST TEN FISCAL YEARS
 (UNAUDITED)
 (ACCURAL BASIS OF ACCOUNTING)

EXHIBIT J-2

	Fiscal Year Ended June 30,									
	2013 ⁽¹⁾	2014	2015 ⁽²⁾	2016	2017	2018 ⁽³⁾	2019	2020	2021	2022
General Revenues and Other Changes in Net Position										
Governmental activities:										
Property taxes levied for general purposes, net	\$ 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	\$ 278,019,494
Local payroll taxes assessed for general purpose, net	-	-	-	-	-	-	-	30,692,633	86,010,956	86,010,956
Unrestricted grants and contributions	476,265,902	470,037,747	537,215,096	565,463,329	609,040,663	625,417,415	596,422,983	522,063,652	528,574,418	473,529,258
Investment earnings	189,687	55,860	117,392	223,235	136,648	280,941	920,694	737,600	338,583	565,181
Miscellaneous income	4,261,786	3,629,084	5,828,597	3,802,797	3,353,785	3,145,023	3,064,992	1,674,457	2,334,754	15,841,555
Transfers	-	-	(231,416)	(29,936)	-	-	-	-	-	2,591,977
Special items	-	-	4,681,206	-	-	(106,682,149)	-	-	-	-
Total governmental activities	\$ 587,164,094	\$ 582,059,539	\$ 657,572,776	\$ 681,620,564	\$ 726,935,457	\$ 638,853,678	\$ 724,776,026	\$ 691,673,046	\$ 806,493,509	\$ 856,558,421
Business-type activities										
Investment earnings	4,836	1,396	490	-	-	-	-	-	-	-
Loss on disposal of capital assets	-	-	(110,435)	-	-	(25,086)	-	-	-	-
Transfers	-	-	231,416	29,936	-	-	-	-	-	(2,591,977)
Total business-type activities	\$ 4,836	\$ 1,396	\$ 121,471	\$ 29,936	\$ -	\$ (25,086)	\$ -	\$ -	\$ -	\$ (2,239,977)
Total government-wide	\$ 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	\$ 854,318,444
Change in Net Position										
Governmental activities	\$ 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	\$ 177,649,184
Business-type activities	519,792	(295,735)	391,429	711,793	(720,361)	701,330	509,030	807,163	(2,320,554)	822,752
Total government-wide	\$ 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	\$ 178,471,936

Source:
 District Records

- Notes:
- (1) GASB 63 was implemented in the 2013 fiscal year, which required the reclassification of balances previously reported as net assets to net position.
 - (2) GASB 68 was implemented in the 2015 fiscal year where additional on-behalf TPAF pension expense and offsetting contribution is reported.
 - (3) GASB 75 was implemented in the 2018 fiscal year, where additional on-behalf OPEB expense and offsetting contribution is reported.

JERSEY CITY PUBLIC SCHOOLS
 FUND BALANCES, GOVERNMENTAL FUNDS
 LAST TEN FISCAL YEARS
 (UNAUDITED)
 (MODIFIED ACCRUAL BASIS OF ACCOUNTING)

EXHIBIT J-3

	June 30,									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
General Fund										
Restricted	\$ 28,134,577	\$ 25,660,057	\$ 44,394,930	\$ 52,101,838	\$ 23,660,438	\$ 5,061,636	\$ 18,600,822	\$ 29,714,446	\$ 34,204,091	\$ 81,956,346
Assigned	4,200,097	1,743,946	705,493	-	33,506,903	36,890,427	21,157,310	34,864,786	83,790,325	82,476,890
Unassigned	-	-	-	(14,686,077)	(29,400,725)	(28,804,794)	(27,990,687)	(25,264,487)	(7,154,183)	91,416,103
Total general fund	\$ 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	\$ 255,849,339
All Other Governmental Funds										
Restricted	\$ 541,833	\$ 36,380	\$ 1,318,092	\$ 800,340	\$ 104,626	\$ 32,201	\$ 32,201	\$ 32,201	\$ 1,058,759	\$ 1,086,127
Unassigned	(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)	(7,100,835)
Total all other governmental funds	\$ (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)	\$ (6,014,708)

Source:
 District Records

JERSEY CITY PUBLIC SCHOOLS
CHANGES IN FUND BALANCE, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(UNAUDITED)
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)

	Fiscal Year Ended June 30,									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Revenues										
Local tax levy	\$ 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	\$ 278,019,494
Local payroll taxes	-	-	-	-	-	-	-	30,692,633	86,010,956	86,010,956
Tuition charges	891,669	122,200	331,209	242,930	199,739	95,377	67,208	94,563	187,928	113,721
Interest earnings	189,687	55,860	117,392	223,235	136,648	280,941	920,694	737,600	338,583	565,181
Miscellaneous	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	16,743,104
State sources	542,800,638	541,106,716	567,358,758	579,354,174	579,025,537	565,909,859	569,538,099	544,888,166	509,202,494	555,583,860
Federal sources	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	70,996,420
Total revenue	689,773,396	689,585,229	716,309,100	725,494,508	726,130,354	714,080,609	728,110,796	743,123,142	838,654,151	1,008,032,626
Expenditures										
Instruction										
Regular	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	200,772,381
Special	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	57,597,695
Other special instruction	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	12,325,048
School-sponsored/other instructional	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	4,590,123
Support Services										
Tuition	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	19,713,597
Student & instruction related services	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	132,646,547
General administration	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	11,230,248
School administration	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	18,551,242
Central services	7,641,240	8,308,779	7,587,890	8,446,596	7,928,489	8,182,940	7,494,039	7,278,530	7,422,597	7,344,509
Administrative information technology	3,140,353	2,982,230	2,855,842	3,364,939	3,570,457	3,623,598	3,613,108	3,937,140	3,701,155	4,524,632
Operations and maintenance	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	67,505,592
Student transportation	14,577,283	14,029,546	16,742,642	16,385,726	17,576,590	19,053,182	19,681,532	17,497,489	12,193,443	20,451,553
Employee benefits	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	200,824,006
Special schools	281,687	786,158	828,632	792,845	839,110	746,344	736,016	667,210	346,635	462,995
Charter schools	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	97,003,692
Capital outlay	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	10,097,446
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	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	865,641,306
Excess (Deficiency) of revenues over (under) expenditures	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	142,391,430
Other Financing sources (uses)										
Transfers in	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	10,043,393
Transfers out	(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)	(7,451,416)
Total other financing sources (uses)	-	-	(231,416)	(29,930)	-	-	-	-	-	2,591,977
Special Item of Revenue	-	-	4,681,206	-	-	-	-	-	-	-
Net change in fund balances	\$ 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	\$ 144,983,407
Debt service as a percentage of noncapital expenditures	0.20%	0.20%	0.10%	0.09%	0.00%	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)
LAST TEN FISCAL YEARS
(UNAUDITED)

EXHIBIT J-5

Description	Fiscal Year Ended June 30,									
	2013	2014	2015	2016	2017	2018	2019	2020 ⁽¹⁾	2021	2022
Local payroll taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,692,633	\$ 86,010,956	\$ 86,010,956
Tuition	89,169	122,200	331,209	242,930	199,739	95,377	67,208	94,563	187,928	113,721
Interest on investments	189,359	55,710	117,326	223,235	136,648	280,941	920,694	737,600	338,583	565,181
Rental income									107,332	110,361
Refund of prior year expenditures	230,625	29,733	582,137	136,792	337,217	128,106	145,866	120,238	167,607	228,004
Transportation	1,032,387	1,310,159	775,226	1,431,408	1,864,683	1,282,644	587,553	811,385	394,061	1,440,635
Contributions									436,141	296,623
Student activities charges for services									298,537	1,015,270
Miscellaneous	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	13,652,211
Total	\$ 4,540,314	\$ 3,806,994	\$ 4,820,085	\$ 4,268,963	\$ 3,490,433	\$ 3,425,964	\$ 3,985,686	\$ 2,412,057	\$ 2,971,874	\$ 103,432,962

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
 LAST TEN YEARS
 (UNAUDITED)

EXHIBIT J-6

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
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
2022	2,246,822,835	18,764,944,385	11,882,147,000	2,117,968,200	5,877,330,600	40,889,213,020	62,929,044	40,952,142,064	40,952,142,064	0.865

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
LAST TEN YEARS
(UNAUDITED)**

EXHIBIT J-7

Assessment Year	Direct Rate	Overlapping Rates		Total Direct and Overlapping Tax Rate
	Jersey City Public Schools	City of Jersey City	Hudson County	
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
2022	0.865	0.819	0.434	2.118

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)**

EXHIBIT J-8

Taxpayers	2022			2013		
	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	\$ 379,141,000		0.93%			
GSJC Land LLC	353,692,100		0.86%			
101 Hudson Realty LLC	351,950,000		0.86%			
Liberty Towers TIC I & II, LLC	290,317,300		0.71%			
M-C Plaza V, LLC	264,510,000		0.65%			
MEPT Newport Twr, LLC	261,230,000		0.64%	\$ 45,000,000		0.77%
88 Morgan St Development LLC	228,800,000		0.56%			
Hancock S-REIT JCity Corp.	220,000,000		0.54%			
Wave Property LLC	214,647,000		0.52%			
LHN II, LLC	192,500,000		0.47%			
Maack Cali Plaza				214,694,300		3.69%
Newport Develop. Co.				116,713,700		2.01%
John Hackcock Life Ins				43,215,400		0.74%
Grove Pointe Urban Renewal				34,512,100		0.59%
RREEP America REIT				30,406,200		0.52%
Evergreen America Corp.				24,068,500		0.41%
PKG Associates, LLC				23,716,200		0.41%
Verizon				21,453,769		0.37%
Hudson Hospital Propco, LLC				20,576,400		0.35%
Total	\$ 2,756,787,400		6.73%	\$ 574,356,569		9.88%

Source:
Municipal Tax Assessor

Note:

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

**JERSEY CITY PUBLIC SCHOOLS
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS
(UNAUDITED)**

EXHIBIT J-9

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	
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%	-
2022	278,019,494	278,019,494	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
LAST TEN FISCAL YEARS
(UNAUDITED)**

EXHIBIT J-10

Fiscal Year Ended June 30,	Governmental Activities Financed Purchases	Total District	Percentage of Personal Income	Per Capita
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%	-
2022	-	-	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
LAST TEN FISCAL YEARS
(UNAUDITED)**

EXHIBIT J-11

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		
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%	36
2022	7,882,258	-	7,882,258	0.02%	*

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
JUNE 30, 2022
(UNAUDITED)

EXHIBIT J-12

	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable ⁽¹⁾</u>	<u>Estimated Share of Direct and Overlapping Debt</u>
Gross Direct Debt of School District (City Issued)	\$ 7,882,258	100.00%	\$ 7,882,258
Gross Overlapping Debt of School District: ⁽²⁾			
City of Jersey City	798,891,330	100.00%	798,891,330
Jersey City Municipal Utilities Authority	268,777,175	100.00%	268,777,175
Jersey City Redevelopment Agency	12,900,000	100.00%	12,900,000
Hudson County General Obligation Debt	1,324,737,541	44.12%	584,474,203
Subtotal, overlapping debt			<u>1,665,042,708</u>
Total Direct and Overlapping Debt			<u>\$ 1,672,924,966</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.

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Equalized Valuation Basis
Debt limit	\$ 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	\$ 1,727,158,012	\$ 40,064,411,608
Total Net Debt applicable to limit	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	7,882,258	\$ 44,172,746,827
Legal debt margin	\$ 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	\$ 1,719,275,754	\$ 45,299,692,487
Total net debt applicable to the limit as a % of debt limit	9.27%	9.10%	7.93%	7.15%	4.47%	2.95%	1.98%	1.29%	0.66%	0.46%	\$ 129,536,850,922
Average equalized valuation of taxable property \$ 43,178,950,307											
School borrowing margin (4% of \$43,178,950,307) 1,727,158,012											
Bonded school debt as of June 30, 2022 7,882,258											
School borrowing margin available \$ 1,719,275,754											

Source:
 Annual Debt Statements

DEMOGRAPHIC AND ECONOMIC INFORMATION

**JERSEY CITY PUBLIC SCHOOLS
 DEMOGRAPHIC AND ECONOMIC STATISTICS
 LAST TEN YEARS
 (UNAUDITED)**

EXHIBIT J-14

<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	283,927	13,743,202,508	48,404	9.2%
2022	*	*	*	4.0%

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	2022			2013		
	Employees	Rank (Optional)	Percentage of Total Municipal Employment	Employees	Rank (Optional)	Percentage of Total Municipal Employment
Insurance Service Office Inc.	6,495	1	4.73%			
Jersey City Board of Education	4,861	2	3.54%	4,609	2	3.91%
Goldman Sachs & Co. Inc.	3,782	3	2.75%	5,000	1	4.24%
Kuehn & Nagel, Inc	3,300	4	2.40%			
City of Jersey City	3,171	5	2.31%	2,325	4	1.97%
County of Hudson	2,800	6	2.04%	2,919	3	2.47%
United States Postal Service	2,200	8	1.60%	2,200	5	1.86%
Pershing LLC. / Mellon Bank	2,000	7	1.46%	2,000	6	1.69%
Healthcare Staffing and Consulting LLC	2,000	9	1.46%			
Jersey City Medical Center Inc.	1,942	10	1.41%	1,867	7	1.58%
JP Morgan Chase Bank				1,663	8	1.41%
				1,592	9	1.35%
	<u>32,551</u>		<u>23.70%</u>	<u>24,175</u>		<u>20.48%</u>

Sources:
 Hudson County Economic Development Corporation

OPERATING INFORMATION

**JERSEY CITY PUBLIC SCHOOLS
FULL-TIME EQUIVALENT DISTRICT EMPLOYEES BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS
(UNAUDITED)**

EXHIBIT J-16

<u>Function/Program</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Instruction										
Regular	2,559	2,612	2,524	2,583	2,555	2,540	2,555	2,551	2,548	2,663
Other instruction	532	499	501	539	512	509	512	511	509	521
Support Services:										
Student & instruction related services	175	188	182	171	157	156	157	156	149	159
General administration	41	44	45	44	44	44	44	44	43	45
School administrative services	217	222	183	222	219	218	219	219	218	238
Central services	87	90	91	89	87	86	87	87	87	90
Administrative Information Technology	37	40	45	39	42	41	42	42	42	45
Plant operations and maintenance	546	582	548	562	587	584	587	584	584	639
Pupil transportation	34	35	34	31	35	35	35	35	35	36
Other support services	381	409	410	405	405	403	402	402	402	425
Total	4,609	4,721	4,563	4,685	4,643	4,616	4,640	4,631	4,617	4,861

Source:
District personnel records

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

EXHIBIT J-17

Fiscal Year	Enrollment ⁽¹⁾	Operating Expenditures ⁽²⁾	Cost Per Pupil	Percentage Change	Pupil/Teacher Ratio				Teaching Staff ⁽³⁾	Average Daily Enrollment (ADE) ⁽⁴⁾	Average Daily Attendance (ADA) ⁽⁴⁾	% Change in Average Daily Enrollment	Student Attendance Percentage
					Elementary	Middle School	Senior High School	Senior High School					
2013	28,169	\$ 683,447,845	\$ 24,262	7.42%	01:10.3	01:10.5	01: 9.4	26,615	25,541	-1.89%	95.96%		
2014	28,374	685,816,972	24,171	1.19%	01:11.8	01:11.8	01:10.6	26,393	25,076	-0.83%	95.01%		
2015	29,052	674,442,262	23,215	-3.96%	01:11.9	01:12.0	01:10.5	29,052	24,556	10.07%	84.52%		
2016	30,532	703,156,080	23,030	-0.80%	01:11.2	01:10.8	01:09.0	28,325	27,139	-2.50%	95.81%		
2017	30,560	715,025,649	23,397	1.59%	01:11.3	01:11.8	01:09.2	28,053	26,854	-0.96%	95.73%		
2018	30,798	726,038,134	23,574	0.76%	01:12.1	01:12.8	01:11.3	25,148	24,069	-10.36%	95.71%		
2019	30,691	728,776,673	23,746	0.73%	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%	01:11.9	01:14.7	01:12.4	25,250	24,044	-9.99%	95.22%		
2021	30,402	697,554,947	22,944	-2.67%	01:11.3	01:14.8	01:13.0	24,854	24,308	-1.17%	97.80%		
2022	29,659	855,543,860	28,846	22.36%	*	*	*	23,025	21,911	-8.44%	95.16%		

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
LAST TEN FISCAL YEARS
(UNAUDITED)**

EXHIBIT J-18

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<u>District Building</u>											
<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	117,939
Capacity (students)	470	470	470	470	470	470	470	470	470	470	470
Enrollment	616	641	603	593	626	627	539	612	642	609	538
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	148,409
Capacity (students)	611	611	611	611	611	611	611	611	611	611	611
Enrollment	614	642	620	621	662	663	645	675	721	726	672
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	148,882
Capacity (students)	741	741	741	741	741	741	741	741	741	741	741
Enrollment	836	782	781	781	843	844	609	657	665	656	583
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	169,196
Capacity (students)	1,068	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	652
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	92,440
Capacity (students)	556	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	104,509
Capacity (students)	676	676	676	676	676	676	676	676	676	676	676
Enrollment	802	858	807	834	865	866	858	861	866	866	841
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	86,375
Capacity (students)	487	487	487	487	487	487	487	487	487	487	487
Enrollment	477	374	323	319	324	324	359	332	358	317	310
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	118,873
Capacity (students)	755	755	755	755	755	755	755	755	755	755	755
Enrollment	380	472	508	544	581	582	358	411	443	446	408
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	184,738
Capacity (students)	959	959	959	959	959	959	959	959	959	959	959
Enrollment	627	732	828	881	832	833	697	620	645	641	648
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	61,664
Capacity (students)	358	358	358	358	358	358	358	358	358	358	358
Enrollment	308	281	318	323	430	430	504	655	811	784	811
Public School Number 17											
Square Feet	153,864	153,864	153,864	153,864	153,864	153,864	153,864	153,864	153,864	153,864	153,864
Capacity (students)	908	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	1,086
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	66,896
Capacity (students)	402	402	402	402	402	402	402	402	402	402	402
Enrollment	637	602	614	617	652	653	804	659	691	634	635
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	169,102
Capacity (students)	867	867	867	867	867	867	867	867	867	867	867
Enrollment	637	799	719	732	756	757	684	668	681	698	657
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	177,028
Capacity (students)	714	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	1,033
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	118,240
Capacity (students)	773	773	773	773	773	773	773	773	773	773	773
Enrollment	920	874	855	892	880	881	668	728	765	748	762
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	132,860
Capacity (students)	920	920	920	920	920	920	920	920	920	920	920
Enrollment	836	789	765	751	779	780	696	654	673	628	580
Public School Number 26											
Square Feet	-	-	-	-	-	-	-	124,146	124,146	124,146	124,146
Capacity (students)	-	-	-	-	-	-	-	975	975	975	975
Enrollment	-	-	-	-	-	-	-	402	471	485	469

**SCHOOL BUILDING INFORMATION
LAST TEN FISCAL YEARS
(UNAUDITED)**

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<u>District Building</u>											
<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	94,611
Capacity (students)	701	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	762
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	136,761
Capacity (students)	1,013	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	917
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	66,180
Capacity (students)	336	336	336	336	336	336	336	336	336	336	336
Enrollment	469	389	389	428	379	379	347	331	292	283	275
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	91,129
Capacity (students)	527	527	527	527	527	527	527	527	527	527	527
Enrollment	839	784	770	771	779	780	665	655	579	591	584
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	36,973
Capacity (students)	129	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	30,607
Capacity (students)	242	242	242	242	242	242	242	242	242	242	242
Enrollment	401	378	374	386	409	409	412	414	436	411	377
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	141,086
Capacity (students)	704	704	704	704	704	704	704	704	704	704	704
Enrollment	657	576	595	488	526	526	423	394	449	443	432
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	135,534
Capacity (students)	844	844	844	844	844	844	844	844	844	844	844
Enrollment	710	647	738	763	820	821	786	796	818	769	708
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	120,940
Capacity (students)	648	648	648	648	648	648	648	648	648	648	648
Enrollment	923	880	891	868	860	861	803	783	796	762	741
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	126,429
Capacity (students)	603	603	603	603	603	603	603	603	603	603	603
Enrollment	405	482	403	408	384	384	382	360	355	331	302
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	132,483
Capacity (students)	576	576	576	576	576	576	576	576	576	576	576
Enrollment	434	384	244	247	256	256	244	282	302	307	285
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	143,899
Capacity (students)	767	767	767	767	767	767	767	767	767	767	767
Enrollment	243	384	380	378	420	420	397	430	481	445	418
<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	169,678
Capacity (students)	679	679	679	679	679	679	679	679	679	679	679
Enrollment	834	841	834	823	819	820	757	612	769	739	689
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	163,855
Capacity (students)	872	872	872	872	872	872	872	872	872	872	872
Enrollment	689	689	913	897	891	892	864	864	897	885	869
Academy I											
Square Feet	64,884	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	374
Enrollment	420	429	444	478	483	483	482	480	465	433	400
<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	356,000
Capacity (students)	2,018	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	2,061
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	230,642
Capacity (students)	1,193	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	944

**SCHOOL BUILDING INFORMATION
LAST TEN FISCAL YEARS
(UNAUDITED)**

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<u>District Building</u>											
<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	282,115
Capacity (students)	1,300	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	1,286
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	144,500
Capacity (students)	1,134	1,134	1,134	1,134	1,134	1,134	1,134	818	818	818	818
Enrollment	929	920	867	857	1,035	1,036	747	774	711	761	786
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	18,852
Capacity (students)	179	179	179	179	179	179	179	179	179	179	179
Enrollment	191	208	207	195	195	195	187	221	231	216	210
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	132,311
Capacity (students)	634	634	634	634	634	634	634	634	634	634	634
Enrollment	691	709	704	697	710	711	680	698	694	713	705
Innovation High School											
Square Feet	-	-	-	-	-	-	-	65,000	65,000	65,000	65,000
Capacity (students)	-	-	-	-	-	-	-	316	316	316	316
Enrollment	-	-	-	-	-	-	-	307	309	319	286
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	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	30,587
Capacity (students)	125	125	125	125	125	125	125	125	125	125	125
Enrollment	112	112	112	104	106	106	104	104	104	104	60
Infinity Institute											
Square Feet	125,000	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	316
Enrollment	119	119	253	262	283	283	254	292	446	480	485
<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	12,319
Capacity (students)	75	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	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	26,024
Enrollment	25,049	24,566	24,140	23,815	25,222	25,246	22,502	25,544	26,817	23,949	23,151
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	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	5,288,041

Source:
District Facilities Office

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

EXHIBIT J-19

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

School Facilities ⁽¹⁾	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Public School Number 3	242,064	284,439	184,688	229,989	330,022	342,441	440,096	338,991	286,767	358,028
Public School Number 5	304,602	357,925	232,403	289,408	415,285	430,912	427,961	426,571	360,855	450,526
Public School Number 6	305,573	359,066	233,143	290,330	416,608	432,286	429,325	427,930	362,005	451,962
Public School Number 8	347,267	408,058	264,954	329,944	473,452	491,268	487,903	486,319	411,398	513,629
Public School Number 9	-	-	-	-	-	-	-	-	-	-
Public School Number 11	214,500	252,049	163,657	203,800	292,442	303,447	301,368	300,389	254,112	317,259
Public School Number 12	177,280	208,315	135,260	168,437	241,698	250,794	249,076	248,267	210,020	262,209
Public School Number 14	243,981	286,692	186,150	231,811	332,636	345,153	342,789	341,676	289,038	360,863
Public School Number 15	379,166	445,542	289,292	360,252	516,942	536,395	532,721	530,991	449,188	560,810
Public School Number 16	126,562	148,718	96,563	120,249	172,551	179,044	177,818	177,240	149,935	187,194
Public School Number 17	315,798	371,081	240,945	300,046	430,549	446,751	443,691	442,250	374,118	467,086
Public School Number 20	137,301	161,336	104,756	130,452	187,191	194,236	192,279	192,279	162,657	203,077
Public School Number 22	347,074	407,831	264,807	329,761	473,189	490,995	487,632	486,048	411,169	513,344
Public School Number 23	363,341	426,947	277,219	345,217	495,368	514,009	510,488	508,830	430,441	537,405
Public School Number 24	242,682	285,165	185,159	230,576	330,864	343,315	340,964	339,856	287,499	358,942
Public School Number 25	272,689	320,425	208,054	259,086	371,775	385,765	383,123	381,878	323,047	403,324
Public School Number 26	254,804	299,409	194,408	242,093	-	-	-	-	-	-
Public School Number 27	194,184	228,178	148,157	184,498	264,745	274,707	-	-	-	-
Public School Number 28	280,695	329,833	214,162	266,694	382,691	397,092	394,372	393,091	332,533	415,166
Public School Number 29	135,831	159,610	103,635	129,056	185,188	192,157	190,840	190,221	160,916	200,903
Public School Number 30	187,038	219,780	142,705	177,708	255,001	264,597	262,785	261,931	221,579	276,641
Public School Number 31	75,885	89,170	57,898	77,708	-	107,353	106,617	106,271	89,899	112,239
Public School Number 33	62,819	73,816	47,929	59,686	85,646	88,869	88,260	87,973	74,421	92,914
Public School Number 34	289,572	340,264	220,935	275,128	394,793	409,650	406,844	405,522	343,049	428,295
Public School Number 37	278,177	326,874	212,241	264,301	379,257	393,529	390,834	389,564	329,549	411,441
Public School Number 38	248,223	291,677	189,387	235,841	338,420	351,155	347,617	346,394	294,064	367,138
Public School Number 39	259,489	304,915	197,983	246,545	353,779	367,092	364,578	363,394	307,411	383,801
Public School Number 40	271,915	319,516	207,463	258,351	370,720	384,670	382,035	380,795	322,131	402,179
Public School Number 41	295,346	347,048	225,340	280,613	402,665	417,817	414,955	413,608	349,889	436,835
Regional Day	62,778	73,768	47,898	59,647	85,590	88,811	-	87,916	74,372	92,853
Middle School Number 4	348,256	409,221	265,710	330,884	474,800	492,667	489,292	487,704	412,570	515,092
Middle School Number 7	336,304	395,177	256,590	319,529	458,505	475,760	472,501	470,967	398,412	497,415
Academy I	133,171	156,484	101,606	126,528	181,560	188,394	187,103	186,496	157,766	196,969
Dickinson High School	730,673	858,582	557,482	694,225	996,175	1,033,662	1,026,582	1,023,248	865,610	1,080,711
Lincoln High School	473,381	556,250	361,176	449,768	645,393	669,679	665,092	662,932	560,803	700,161
Ferris High School	579,027	680,390	441,782	550,144	789,427	819,134	813,523	810,881	685,959	856,418
Snyder High School	296,579	348,498	226,281	281,785	586,232	608,293	604,126	602,164	509,397	635,980
Liberty High School	38,693	45,466	29,521	36,763	52,753	54,738	54,363	54,186	45,838	57,229
McNair High School	271,562	319,101	207,195	258,016	370,239	384,171	381,539	380,300	321,713	401,657
Innovation High School	133,410	156,764	101,787	126,755	-	384,171	-	95,760	-	-
Adult High School	68,380	80,350	52,172	64,969	93,226	96,735	96,072	95,760	81,007	101,138
Infinity Institute	256,557	301,469	195,745	243,759	349,781	362,943	-	-	-	-
Total School Facilities	10,582,629	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
Other Facilities	-	-	-	-	-	-	1,490,860	-	957,859	1,468,697
Grand Total	\$ 10,582,629	\$ 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

Source:
District Records (GAAP Basis)

Note:

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

**JERSEY CITY PUBLIC SCHOOLS
INSURANCE SCHEDULE
JUNE 30, 2022
(UNAUDITED)**

EXHIBIT J-20

	<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
State National Insurance Company:		

**JERSEY CITY PUBLIC SCHOOLS
INSURANCE SCHEDULE
JUNE 30, 2022
(UNAUDITED)**

EXHIBIT J-20

	<u>Coverage</u>	<u>Deductible</u>
Excess Employer's Liability	\$ 1,000,000	\$ 1,000,000
Excess Workers Compensation	Statutory	1,000,000
Selective Insurance Company:		
Bonds:		
Superintendent of Schools (Dr. Norma Fernandez)	2,000,000	
Business Administrator/Board Secretary (Regina Robbinson)	2,000,000	
Treasurer of School Monies (John Metro)	2,000,000	
Assistant Treasurer of School Monies (Rozani Pelc-Penteado)	2,000,000	
Source:		
District Records		

SINGLE AUDIT SECTION

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
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, 2022, 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 10, 2023.

Report on 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.

Our consideration of internal control was for the limited purpose described in the preceding paragraph 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 were not identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

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. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as Findings 2022-001, 2022-003, 2022-004 and 2022-005 to be material weaknesses.

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. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as Findings 2022-006, 2022-007, and 2022-008 to be significant deficiencies.

Report on 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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and audit requirements as prescribed by the Office of School Finance, Department of Education, State of New Jersey which is described in the accompanying schedule of findings and questioned costs as Findings 2022-002 and 2022-004.

The Jersey City Public School's Response to Findings


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 10, 2023 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

Secaucus, New Jersey
March 10, 2023

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
Jersey City, New Jersey

Report on Compliance for Each Major Federal and State Program

Opinion on Each Major Federal and State Program

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, 2022. 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.

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, 2022.

Basis for Opinion on Each Major Federal and State Program

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*. Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Jersey City Public Schools and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal and state program. Our audit does not provide a legal determination of Jersey City Public Schools' compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to its federal and state programs.

Auditor's Responsibility for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, the Uniform Guidance, and New Jersey OMB's Circular 15-08 will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about District's compliance with the requirements of each major federal and state program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, the Uniform Guidance, and New Jersey OMB's Circular 15-08 we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on 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.

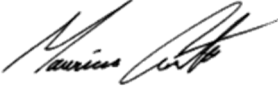
Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

EXHIBIT K-2

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


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

Secaucus, New Jersey
March 10, 2023

JERSEY CITY PUBLIC SCHOOLS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

FEDERAL GRANTOR/PASS THROUGH GRANTOR/PROGRAM TITLE	FAL NUMBER	FEDERAL FAIN NUMBER	PROGRAM OR AWARD AMOUNT	GRANT PERIOD FROM TO	BALANCE AT JUNE 30, 2021	CASH RECEIVED	BUDGETARY EXPENDITURES	REPAYMENT OF PRIOR YEARS' BALANCES	BALANCE AT JUNE 30, 2022			
									(ACCOUNTS RECEIVABLE)	UNEARNED REVENUE	DUE TO GRANTOR	
ENTERPRISE FUND												
U.S. DEPARTMENT OF AGRICULTURE												
PASSED-THROUGH STATE DEPARTMENT OF AGRICULTURE:												
School Breakfast Program	10.553	221N304N1099	\$ 4,987,315	07/01/21 06/30/22	\$ -	\$ 3,882,350	\$ (4,987,315)	\$ -	\$ (1,104,965)	\$ -	\$ -	
National School Lunch Program	10.555	221N304N1099	56,065	07/01/20 06/30/22	(29,430)	29,430	-	-	(1,776,770)	-	-	
National School Lunch Program	10.555	221N304N1099	8,001,791	07/01/21 06/30/22	(89,627)	6,225,071	(8,001,791)	-	-	-	-	
National School Lunch Program	10.555	221N304N1099	89,627	07/01/20 06/30/22	(89,627)	89,627	-	-	(43,988)	-	-	
National School Lunch Program	10.555	221N304N1099	213,885	07/01/21 06/30/22	(933)	169,917	(213,885)	-	-	-	-	
Healthy Hunger-Free Kids Act	10.555	221N304N1099	1,777	07/01/20 06/30/22	-	933	-	-	-	-	-	
Emergency Operational Costs Program	10.555	2021221H17041	890,456	03/13/20 09/30/22	-	890,456	(890,456)	-	-	-	-	
Summer Food Service Program for Children	10.559	221N304N1099	465,952	07/01/21 06/30/22	-	465,952	(465,952)	-	-	-	-	
Summer Food Service Program for Children	10.559	211N304N1099	6,089,864	07/01/20 06/30/21	(516,464)	516,464	-	-	-	-	-	
School Lunch Program Equipment Assistance	10.579	2020208810341	162,088	07/01/21 06/30/22	(65,645)	12,452,288	(14,721,487)	-	(2,925,653)	-	-	
Commodity Supplemental Food Program	10.566	221N304N1099	797,396	07/01/21 06/30/22	-	797,396	(599,584)	-	-	197,812	-	
Commodity Supplemental Food Program	10.566	211N304N1099	276,344	07/01/20 06/30/21	173,022	-	(772,606)	-	-	197,812	-	
Fresh Fruit and Vegetables Program	10.582	221N304L1603	220,865	07/01/21 06/30/22	-	184,928	(220,865)	-	(35,937)	-	-	
Fresh Fruit and Vegetables Program	10.582	211N304L1603	64,755	07/01/20 06/30/21	(206,16)	206,16	-	-	(35,937)	-	-	
Pandemic Electronic Benefit Transfer (P-EBT) Administrative Cost	10.649	2021218900941	5,950	03/13/20 09/30/22	-	5,950	(5,950)	-	-	-	-	
TOTAL U.S. DEPARTMENT OF AGRICULTURE												
TOTAL ENTERPRISE FUND												
SPECIAL REVENUE FUND												
U.S. DEPARTMENT OF LABOR												
PASSED-THROUGH COUNTY OF HUDSON:												
Career Exploration Fifteen Together	17.250	*	48,000	07/01/13 06/30/14	3,696	-	-	-	-	-	3,696	
TOTAL U.S. DEPARTMENT OF LABOR												
U.S. DEPARTMENT OF TREASURY												
PASSED-THROUGH STATE DEPARTMENT OF EDUCATION:												
Adult Education and Literacy, Title II	84.002	V002A210031	524,100	07/01/21 06/30/22	(75,780)	272,721	(432,187)	-	(159,466)	-	32,719	
Adult Education and Literacy, Title II	84.002	V002A200031	454,817	07/01/20 06/30/21	(75,780)	108,499	(432,187)	-	(159,466)	-	32,719	
TOTAL U.S. DEPARTMENT OF TREASURY												
U.S. DEPARTMENT OF EDUCATION												
PASSED-THROUGH STATE DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT:												
PASSED-THROUGH CITY OF UNION CITY SCHOOL DISTRICT:												
Elementary and Secondary Education Act (ESEA), Title I - Part A Basic	84.010A	S010A210030	15,424,966	07/01/21 09/30/22	-	12,695,517	(10,023,833)	-	-	2,671,684	-	
Elementary and Secondary Education Act (ESEA), Title I - Part A Basic	84.010A	S010A200030	13,957,004	07/01/20 09/30/21	(593,766)	1,845,137	(2,277,697)	-	(1,026,376)	-	-	
Elementary and Secondary Education Act (ESEA), Title I - Part A Reallocated	84.010A	S010A210030	686,150	07/01/20 09/30/21	(288,212)	219,717	(181,163)	-	(249,658)	-	-	
Elementary and Secondary Education Act (ESEA), Title I - School Improvement Act - Part A	84.010A	S010A210030	2,075,400	07/01/21 09/30/22	-	2,056,960	(1,180,365)	-	-	876,595	-	
Elementary and Secondary Education Act (ESEA), Title I - School Improvement Act - Part A	84.010A	S010A200030	2,702,600	07/01/20 09/30/21	(1,633,956)	1,115,420	(2,792,827)	-	(3,311,365)	-	-	
Elementary and Secondary Education Act (ESEA), Title I - School Improvement Act - Part A	84.010A	S010A150030	50,000	07/01/15 06/30/16	2,533	-	-	(3,533)	-	-	-	
Elementary and Secondary Education Act (ESEA), Title I - School Improvement Act - Part A	84.010A	S010A150030	50,000	07/01/15 06/30/16	(2,533,400)	17,932,751	(16,455,885)	(2,533)	(4,587,347)	3,548,279	-	
Elementary and Secondary Education Act (ESEA), Title II - Part A Teacher & Principal Training	84.367A	S367A210029	1,549,514	07/01/21 09/30/22	-	1,159,985	(1,276,056)	-	(117,061)	-	-	
Elementary and Secondary Education Act (ESEA), Title II - Part A Teacher & Principal Training	84.367A	S367A200029	1,488,375	07/01/20 09/30/21	(642,453)	559,883	(331,849)	-	(314,419)	-	-	
Elementary and Secondary Education Act (ESEA), Title II - Part A Teacher & Principal Training	84.367A	S367A200029	1,488,375	07/01/20 09/30/21	(542,453)	1,779,778	(1,008,805)	-	(431,480)	-	-	
Elementary and Secondary Education Act (ESEA), Title III - Part A - English Language Acquisition	84.365A	S365A210030	680,194	07/01/21 09/30/22	-	229,444	(325,132)	-	(95,688)	-	-	
Elementary and Secondary Education Act (ESEA), Title III - Part A - English Language Acquisition	84.365A	S365A200030	676,066	07/01/20 09/30/21	(125,984)	125,538	(328,482)	-	(5,796)	-	-	
Elementary and Secondary Education Act (ESEA), Title III - Part A - English Language Acquisition	84.365A	S365A200030	676,066	07/01/20 09/30/21	(125,984)	354,982	(328,482)	-	(99,484)	-	-	
Elementary and Secondary Education Act (ESEA), Title III - Immigrant	84.365A	S365A200030	139,659	07/01/20 09/30/21	(69,020)	69,020	(975)	-	(975)	-	-	

* - Not Available

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

JERSEY CITY PUBLIC SCHOOLS
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

EXHIBIT K-3
 SCHEDULE A

FEDERAL GRANTOR/PASS THROUGH GRANTOR/PROGRAM TITLE	FAL NUMBER	FEDERAL FAIN NUMBER	PROGRAM OR AWARD AMOUNT	GRANT PERIOD FROM TO	BALANCE AT JUNE 30, 2021	CASH RECEIVED	BUDGETARY EXPENDITURES	REPAYMENT OF PRIOR YEARS' BALANCES	BALANCE AT JUNE 30, 2022			
									(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):												
Title IV - Student Support and Academic Enrichment												
Title IV - Student Support and Academic Enrichment												
84.424	84.424	S424A2100031	\$ 1,007,938	07/01/21	\$ -	\$ 664,611	\$ (533,577)	\$ -	\$ (1,214,163)	\$ 131,084	\$ -	
		S424A2100031	1,016,345	07/01/20	(312,154)	348,337	(1,050,246)	-	(1,214,163)	131,084	-	
84.027	84.027	H027A210100	8,030,989	07/01/21	-	1,072,948	(6,852,307)	-	(2,191,654)	-	-	
		H027A210100	8,792,014	07/01/20	(1,936,106)	2,077,992	(1,017,373)	-	(876,087)	-	-	
84.027X	84.027X	H027A210100	1,596,595	07/01/21	-	874,899	(1,065,780)	-	(914,681)	-	-	
84.175	84.175	H173A210114	190,676	07/01/21	-	99,441	(143,617)	-	(44,176)	-	-	
84.175	84.175	H173A210114	194,503	07/01/20	(701,196)	86,800	(14,802)	-	(4,802)	-	1,992	
84.175X	84.175X	H173A210114	13,458	07/01/21	(2,006,302)	7,844,806	(9,042,813)	-	(3,206,301)	-	1,992	
84.048A	84.048A	V048A210030	234,288	07/01/21	-	123,548	(211,063)	-	(87,513)	-	-	
		V048A210030	298,463	07/01/20	(63,752)	50,280	(12,972)	-	(12,972)	-	-	
					(63,752)	174,328	(211,063)	-	(100,487)	-	-	
84.287C	84.287C	S287C210030	500,000	09/01/21	-	288,446	(362,289)	-	(73,843)	-	-	
		S287C210030	500,000	09/01/20	(167,697)	147,884	(21,300)	-	(41,113)	-	-	
		S287C190030	500,000	09/01/19	(75,545)	-	-	-	-	-	75,545	
					(92,152)	436,330	(383,589)	-	(114,956)	-	75,545	
84.425D	84.425D	S425D210027	101,721,386	03/13/20	-	12,067,902	(16,355,393)	-	(4,287,491)	-	-	
		S425D210027	48,306,969	03/13/20	(7,820,295)	21,093,466	(17,915,015)	-	(4,641,844)	-	-	
84.425D	84.425D	S425D210027	12,824,478	03/13/20	(883,018)	2,749,337	(2,705,610)	-	(839,291)	-	-	
		S377A130031	-	07/16/20	(161,682)	-	(2,676)	-	(164,358)	-	-	
					(8,864,995)	35,910,705	(36,978,694)	-	(9,932,984)	-	-	
TOTAL U.S. DEPARTMENT OF EDUCATION												
					(14,865,993)	65,836,768	(67,026,266)	(2,533)	(19,847,643)	3,679,363	110,256	
TOTAL SPECIAL REVENUE FUND												
					(14,862,286)	65,836,768	(67,026,266)	(2,533)	(19,847,643)	3,679,363	113,963	
GENERAL FUND												
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES												
PASSED THROUGH STATE												
DEPARTMENT OF HUMAN SERVICES:												
Special Education Medicaid Initiative (SEMI)												
Special Education Medicaid Initiative (SEMI)												
93.778	93.778	2105N45MAP	1,116,256	07/01/21	-	757,782	(1,116,256)	-	(358,474)	-	-	
		2005N45MAP	1,040,770	07/01/20	(17,357)	17,357	(1,116,256)	-	(358,474)	-	-	
					(17,357)	775,139	(1,116,256)	-	(358,474)	-	-	
					(17,357)	775,139	(1,116,256)	-	(358,474)	-	-	
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES												
					(17,357)	775,139	(1,116,256)	-	(358,474)	-	-	
TOTAL GENERAL FUND												
					(15,563,691)	80,053,085	(83,863,430)	(2,533)	(23,167,707)	3,877,175	113,963	
TOTAL FEDERAL FINANCIAL AWARDS												

* - Not Available
 Note: No expenditure were passed through to subrecipients.
 The accompanying Notes to Schedules of Awards and Financial Assistance are an integral part of this schedule.

JERSEY CITY PUBLIC SCHOOLS
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

GRANT OR STATE PROGRAM NUMBER	STATE GRANTEE/PASS THROUGH GRANTEE/PROGRAM TITLE	PROGRAM OR AWARD AMOUNT	GRANT PERIOD FROM TO	BALANCE AT JUNE 30, 2021	CARRYOVER (WALKOVER) AMOUNT	CASH RECEIVED	BUDGETARY EXPENDITURES	REPAYMENT OF PRIOR YEARS' BALANCES	(ACCOUNTS RECEIVABLE)	BALANCE AT JUNE 30, 2022		BUDGETARY RECEIVABLE	MEMO CUMULATIVE TOTAL EXPENDITURES
										UNEARNED REVENUE	DUE TO GRANTOR		
GENERAL FUND													
STATE DEPARTMENT OF EDUCATION													
State Aid Cluster:													
22-495-034-5121-078	Equalization Aid	\$ 217,709,896	07/01/21	\$ -	\$ -	\$ 217,709,896	\$ (217,709,896)	\$ -	\$ -	\$ -	\$ -	\$ (21,586,541)	\$ 217,709,896
22-495-034-5121-083	Education Adequacy Aid	125,411	07/01/21	-	-	125,411	(125,411)	-	-	-	-	(12,541)	125,411
22-495-034-5121-089	Special Education Categorical Aid	18,332,551	07/01/21	-	-	18,332,551	(18,332,551)	-	-	-	-	(1,833,255)	18,332,551
22-495-034-5121-094	Security Aid	62,698,342	07/01/21	-	-	62,698,342	(62,698,342)	-	-	-	-	(1,294,834)	62,698,342
22-495-034-5120-128	Maintenance of Equity Aid	89,872,074	07/01/21	-	-	248,816,200	(338,688,274)	-	(89,872,074)	-	-	(24,697,171)	89,872,074
22-495-034-5121-014	Transportation Aid	4,423,777	07/01/21	-	-	4,423,777	(4,423,777)	-	-	-	-	(442,378)	4,423,777
22-495-034-5121-044	Extraordinary Aid	4,562,285	07/01/21	-	-	4,562,285	(4,562,285)	-	-	-	-	-	4,562,285
21-495-034-5121-044	Extraordinary Aid	5,092,079	07/01/20	(5,092,079)	-	5,092,079	-	-	-	-	-	-	5,092,079
22-495-034-5094-002	On-behalf TPAF Pension Contribution	88,132,543	07/01/21	-	-	88,132,543	(88,132,543)	-	-	-	-	-	88,132,543
22-495-034-5094-001	On-behalf TPAF Post-Retirement Medical Contributions	20,591,324	07/01/21	-	-	20,591,324	(20,591,324)	-	-	-	-	-	20,591,324
22-495-034-5094-004	On-behalf TPAF Long-Term Disability Insurance	15,732	07/01/21	-	-	15,732	(15,732)	-	-	-	-	-	15,732
22-495-034-5094-003	Reimbursed TPAF Social Security Contributions	17,960,864	07/01/21	-	-	16,482,143	(17,960,864)	-	(1,478,721)	-	-	-	17,960,864
22-495-034-5094-003	Reimbursed TPAF Social Security Contributions	17,860,956	07/01/20	(1,550,330)	-	1,550,330	-	-	-	-	-	-	17,860,956
22-495-034-5121-014	Additional Transportation Aid - Nonpublic	138,050	07/01/21	-	-	146,160	(158,050)	-	-	-	-	-	138,050
21-495-034-5121-014	Additional Transportation Aid - Nonpublic	146,160	07/01/20	(146,160)	-	146,160	-	-	-	-	-	-	146,160
TOTAL GENERAL FUND													
SPECIAL REVENUE FUND													
STATE DEPARTMENT OF EDUCATION													
71,008,351	Preschool Education Aid	71,008,351	07/01/21	-	6,676,988	71,008,351	(66,837,264)	-	-	10,848,075	-	(7,100,835)	60,160,276
1,043,699	Preschool Education Aid - General Fund Contribution	1,043,699	07/01/21	-	(1,043,699)	1,043,699	-	-	-	-	-	-	1,043,699
70,477,679	Preschool Education Aid	70,477,679	07/01/20	9,594,364	-	1,043,699	-	-	-	8,344,084	-	-	70,477,679
69,323,643	Preschool Education Aid	69,323,643	07/01/19	4,383,009	-	-	-	-	-	-	-	-	69,323,643
N.J. Nonpublic Aid:													
241,519	Nonpublic Textbooks	241,519	07/01/21	-	-	241,519	(209,565)	-	-	-	31,954	-	241,519
254,409	Nonpublic Textbooks	254,409	07/01/20	43,811	-	-	-	(43,811)	-	-	-	-	254,409
291,531	Nonpublic Textbooks	291,531	07/01/10	82,541	-	-	-	-	-	-	82,541	-	291,531
Nonpublic Auxiliary Services Aid Ch. 192:													
428,192	Compensatory Education	428,192	07/01/21	-	-	428,192	(263,748)	-	-	-	164,444	-	428,192
507,741	Compensatory Education	507,741	07/01/20	205,037	-	-	-	(205,037)	-	-	-	-	507,741
3,654	English as a Second Language	3,654	07/01/21	-	-	3,654	(1,849)	-	-	-	1,805	-	3,654
6,217	English as a Second Language	6,217	07/01/20	4,451	-	-	-	(4,451)	-	-	-	-	6,217
Total Nonpublic Auxiliary Services Aid Ch. 192													
Nonpublic Handicapped Aid Ch. 193:													
155,463	Examination and Classification	155,463	07/01/21	-	-	155,463	(91,497)	-	-	-	63,966	-	155,463
51,940	Examination and Classification	51,940	07/01/20	66,300	-	-	-	(66,300)	-	-	-	-	51,940
59,241	Corrective Speech	59,241	07/01/21	-	-	53,940	(30,515)	-	-	23,425	-	-	59,241
113,162	Supplementary Instruction	113,162	07/01/20	32,609	-	-	-	(32,609)	-	-	-	-	113,162
128,707	Supplementary Instruction	128,707	07/01/20	2,300	-	-	-	(2,300)	-	-	19,499	-	128,707
Total Nonpublic Handicapped Aid Ch. 193													
454,720	Nonpublic Nursing	454,720	07/01/21	-	-	454,720	(396,176)	-	-	-	58,544	-	454,720
427,890	Nonpublic Nursing	427,890	07/01/20	55,030	-	-	-	(55,030)	-	-	-	-	427,890
169,008	Nonpublic Technology Initiative Aid	169,008	07/01/21	-	-	169,008	(107,942)	-	-	-	61,066	-	169,008
710,500	Nonpublic Security Aid	710,500	07/01/20	11,316	-	-	-	-	-	-	11,316	-	710,500
329,252	Nonpublic Security Aid	329,252	07/01/20	164,400	-	-	-	(164,400)	-	-	-	-	329,252
492,405	WRAP Around Enhancement Services Grant	492,405	01/15/19	27,033	-	-	-	-	-	27,033	-	-	492,405
4,516,719	School Development Authority - Emergent Projects	4,516,719	07/01/21	-	-	4,516,719	(4,516,719)	-	-	-	-	-	4,516,719
TOTAL STATE DEPARTMENT OF EDUCATION													
TOTAL SPECIAL REVENUE FUND													
ENTERPRISE FUND													
187,003	State School Lunch Program	187,003	07/01/21	-	-	146,114	(187,003)	-	(40,889)	-	-	-	187,003
6,674	State School Lunch Program	6,674	07/01/20	(3,989)	-	3,989	-	-	-	-	-	-	6,674
TOTAL ENTERPRISE FUND													
DEBT SERVICE FUND													
1,247,126	On-Behalf Debt Service to Municipality - Type I	1,247,126	07/01/21	-	-	1,247,126	(1,247,126)	-	-	-	-	-	1,247,126
TOTAL DEBT SERVICE FUND													
* - Not Available													

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

JERSEY CITY PUBLIC SCHOOLS
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

STATE GRANTOR/PASS THROUGH GRANTOR/PROGRAM TITLE	GRANT OR STATE PROGRAM NUMBER	PROGRAM OR AWARD AMOUNT	GRANT PERIOD FROM TO	BALANCE AT JUNE 30, 2021	CARRYOVER (WALKOVER) AMOUNT	CASH RECEIVED	BUDGETARY EXPENDITURES	REPAYMENT OF PRIOR YEARS' BALANCES	BALANCE AT JUNE 30, 2022		MEMO	CUMULATIVE TOTAL EXPENDITURES
									(ACCOUNTS RECEIVABLE)	LINEARND REVENUE		
CAPITAL PROJECTS FUND												
School Development Authority ("SDA")												
SDA Administered Projects:												
New Construction of Julia A. Barnes Public School Number 2390-150-01-0584		\$ 3,552,795	2001	Completion	\$ -	\$ 14,878	\$ (14,878)	\$ -	\$ -	\$ -	\$ -	\$ 3,547,695
New Construction of Public School Number 20	2390-190-01-0581	46,046,310	2001	Completion	-	13,753	(13,753)	-	-	-	-	45,970,272
New Construction of Public School Number 3	2390-803-01-0587	49,330,539	2001	Completion	-	41,072	(41,072)	-	-	-	-	49,126,436
						69,703	(69,703)					
TOTAL CAPITAL PROJECTS FUND						69,703	(69,703)					
GRAND TOTAL					\$ 7,886,660	\$ 466,108,552	(549,471,925)	\$ (573,938)		\$ 19,719,192		\$ (32,240,384)
LESS:												
On-behalf TPAF Pension Contribution	22-495-034-5094-002	88,132,543	07/01/21	06/30/22			88,132,543					
On-behalf TPAF Post-Retirement Medical Contributions	22-495-034-5094-001	20,591,324	07/01/21	06/30/22			20,591,324					
On-behalf TPAF Long-Term Disability Insurance	22-495-034-5094-004	15,732	07/01/21	06/30/22			15,732					
On-Behalf Debt Service to Municipality - Type 1	22-495-034-5120-017	1,247,126	07/01/21	06/30/22			1,247,126					
On-Behalf SDA Administered Projects	Various	Various	Various	Completion			69,703					
TOTAL SUBJECT TO SINGLE AUDIT							\$ (439,415,497)					

* - Not Available

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 EXPENDITURES FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT K-5

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	\$ 1,116,256	\$ 481,583,819	\$ 482,700,075	\$ 7,050,970
Special Revenue Fund	69,880,164	74,974,037	144,854,201	4,392,691
Capital Projects Fund	-	69,703	69,703	-
Food Service Fund	15,720,908	187,003	15,907,911	
Total Awards and Financial Assistance	<u>\$ 86,717,328</u>	<u>\$ 556,814,562</u>	<u>\$ 643,531,890</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 \$88,132,543 reported as TPAF Pension Contribution, \$20,591,324 reported of Post-Retirement Medical Contributions, and \$15,732 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, 2022. TPAF Social Security Contributions in the amount of \$17,960,864 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, 2022. SDA Educational Facilities Construction and Financing Act on-behalf payments totaling \$69,703 represent amounts paid by the SDA on behalf of the District for SDA administered facility projects for the year ended June 30, 2022. Type II debt service payments in the amount of \$1,247,126 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>\$ 8,999,694</u>

Section I - Summary of Auditor's Results

FINANCIAL STATEMENT SECTION

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

FEDERAL AWARDS SECTION

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

<u>FAL Numbers</u>	<u>FAIN Numbers</u>	<u>Name of Federal Program or Cluster</u>
<u>84.367A</u>	<u>S367A210029</u>	Elementary and Secondary Education Act (ESEA): Title II - Part A Teacher & Principal Training
		IDEA Cluster:
84.027	H027A210100	IDEA Part B
84.027X	H027A210100	ARP IDEA Part B
84.173	H173A210114	IDEA Preschool
<u>84.173X</u>	<u>H173A210114</u>	<u>ARP IDEA Preschool</u>
84.425D	S425D210027	American Rescue Plan
84.425D	S425D210027	CARES ESSER II
84.425D	S425D210027	CARES ESSER
<u>84.425D</u>	<u>S377A130031</u>	<u>CARES ESSER - Nonpublic Digital Divide</u>
<u>93.778</u>	<u>2105NJ5MAP</u>	<u>Special Education Medicaid Initiative (SEMI)</u>

H) Dollar threshold used to distinguish between Type A and Type B Programs.	<u>\$2,515,903</u>	
I) Auditee qualified as low-risk auditee?	<u> </u> Yes	<u>✓</u> No

Section I - Summary of Auditor's Results

STATE FINANCIAL ASSISTANCE SECTION

J) Dollar threshold used to distinguish between Type A and Type B Programs.	<u>\$3,000,000</u>
K) Auditee qualified as low-risk auditee?	<u> </u> Yes <u> ✓ </u> No
L) Internal Control over major programs:	
1) Material weakness(es) identified?	<u> </u> Yes <u> ✓ </u> No
2) Significant deficiency(ies) identified?	<u> </u> Yes <u> ✓ </u> None reported
M) Type of auditor's report on compliance for major programs:	<u>Unmodified</u>
N) Any audit findings disclosed that are required to be in accordance with N.J. OMB Circular Letter 15-08?	<u> </u> Yes <u> ✓ </u> No
O) Identification of major programs:	

<u>GMIS/Program Number</u>	<u>Name of State Programs or Cluster</u>
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
495-034-5120-014	Security Aid
495-034-5121-044	<u>Transportation Aid</u>
Not Available	<u>Extraordinary Aid</u>
	<u>School Development Authority -</u>
	<u> Emergent Projects</u>

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 2022-001

- 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 should prevent, or detect and correct, misstatements on a timely basis.

Context:

The District's compensated absences liability at June 30, 2022 of \$32,046,902 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 materiality 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.

Section II - Financial Statement Findings

Finding 2022-002

- Material Noncompliance

Condition:

There were instances where the District did not make required payroll and excise tax payments timely.

Criteria:

The Internal Revenue Code (IRC) requires payroll and excise taxes be paid by strict deadlines and automatically assesses penalties for any late payments. Furthermore, the Internal Revenue Service (IRS) will revoke any compromise agreements when penalties are assessed for the same noncompliance such agreements were related to.

Context:

The current balance of penalties cannot be determined because the District is in the process of reconciling accounting of tax payments with the IRS so that penalties can be correctly calculated.

Cause:

The process for executing payroll tax payments to the IRS was delayed on several instances when responsible staff member was not available and did not delegate responsibility to another staff member. Excise tax returns required for self-insurance were not filed nor any payments made for several years.

Effect:

The District has been assessed penalties by IRS for instances of noncompliance with IRC and an existing compromise agreement has been revoked, resulting in further assessment of penalties from prior instances being reinstated.

Questioned Costs:

None.

Recommendation:

The District implement a more comprehensive process with monitoring to ascertain payroll and excise tax payments are made timely to not incur penalties nor cause revocation of any compromise agreements with the Internal Revenue Service.

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

The District will implement a more comprehensive process with monitoring to ascertain payroll and excise tax payments are made timely.

Section II - Financial Statement Findings

Finding 2022-003

- 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. This finding is repeated from prior year.

Criteria:

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

Context:

The District's bank reconciliation at June 30, 2022 identified material timing differences that were not timely investigated and adjusted during the year. Differences of \$10,490,030 were adjusted without adequate support by the District and during the independent audit of financial statements.

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 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 training and assigning responsibilities to staff members to perform and supervise accounting functions.

Section II - Financial Statement Findings

Finding 2022-004

- Material Weakness in Internal Control over Financial Reporting and Material Noncompliance

Condition:

The District is not processing payments for utility costs incurred in a timely manner nor reporting complete balance outstanding due to insufficient budget appropriations designated for utility costs. During the independent financial statement audit approximately six months of utilities services were found to be in arrears and adjusted as expenditures and liabilities, whereby causing over-expenditures of budget appropriations.

Criteria:

The design and operation of accounting controls to monitor accounts payable for accuracy and completeness of reporting should prevent, or detect and correct, misstatements on a timely basis. N.J.A.C. 6A:23A-16.10 outlines required controls over budgeted revenues and appropriations to prevent over-expenditures of funds.

Context:

During the independent audit of financial statements expenditures and liabilities were adjusted \$4,732,059 for approximately six months of utilities services not recorded.

Cause:

The District did not have sufficient budget appropriations designated for utility costs and did not adequately fund such appropriations during the year. District staff would not enter complete balance of utilities costs incurred to prevent an over-expenditure of budget appropriation.

Effect:

The District was not reporting complete utility costs incurred and paying utility vendors on a timely basis. During the independent financial statement audit approximately six months of utilities services were found to be in arrears and adjusted as expenditures and liabilities, whereby causing over-expenditures of budget appropriations and noncompliance with N.J.A.C. 6A:23A-16.10.

Questioned Costs:

None.

Recommendation:

The District process all invoices for utility costs incurred regardless budget appropriations to ascertain outstanding balances are reported correctly. The District adequately fund budget appropriations designated for utility costs to avoid over-expenditures and allow for timely processing of payments.

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

The District has adequately funded budget appropriations designated for utility costs and is processing all invoices for utility costs as incurred.

Section II - Financial Statement Findings

Finding 2022-005

- 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. This finding is repeated from prior year.

Criteria:

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

Context:

The accounting for grant expenditures and receivables had various expenditures and resulting receivables in excess of funds available for grants completed during prior years. During the independent financial statement audit \$2,428,203 of accounts receivable were adjusted in aggregate to agree to balances determined to be collectible. 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 has assigned responsibilities to qualified staff members and providing additional training to perform and supervise accounting functions.

Section II - Financial Statement Findings

Finding 2022-006

- Significant Deficiency in Internal Control over Financial Reporting

Condition:

Elementary and Secondary Education Act (E.S.E.A.) Title I, Part A Basic final expenditure reports are not accurately reflecting adjustments to expenditures at year end for appropriate allocations of schoolwide blended resources.

Criteria:

Per 2 CFR 200 Section .302, a non-federal entity's financial management system must provide accurate, current, and complete disclosure of the financial results of each federal award or program in accordance with respective reporting requirements.

Context:

E.S.E.A. Title I, Part A Basic had \$1,407,980 in schoolwide surplus allocated at June 30, 2021 of which none was reported in 2021 or 2022 final expenditure report. Whereby, \$1,407,980 in expenditures are reported as unearned revenue and may be due back to grantor if not corrected in succeeding fiscal year final expenditure reports.

Cause:

The State of New Jersey Department of Education, as the pass-through grantor, requires districts operating eligible E.S.E.A. schoolwide programs to allocate expenditures and surplus proportionately to respective schoolwide blended resources to assure federal funds are not supplanting state and local funds. The appropriate calculations are prepared after the year end and any adjustments are required to be reflected in current or succeeding year final expenditure reports.

Effect:

The District did not incorporate resulting 2021 adjustments to schoolwide blended resource expenditures in 2021 or 2022 fiscal year final expenditure reports.

Questioned Costs:

None.

Recommendation:

Monitoring and closing procedures be performed to review accounting of grant expenditures and resulting receivables for accurate and complete reporting of allocation of schoolwide blended resources of Elementary and Secondary Education Act (E.S.E.A.) Title I, Part A funding.

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

The District has assigned responsibilities to qualified staff members and providing additional training to perform and supervise accounting functions.

Section II - Financial Statement Findings

Finding 2022-007

- Significant Deficiency in Internal Control over Financial Reporting

Condition:

The District is not maintaining fixed assets subsidiary ledger on a live basis nor performing periodic inventory to ensure safeguarding of assets and accuracy of ledger for financial reporting and insurance purposes.

Criteria:

The design and operation of controls to and monitor fixed assets for accuracy and completeness of reporting should safeguard assets and prevent, or detect and correct, misstatements on a timely basis.

Context:

The District's fixed assets at June 30, 2022 of \$466,292,223 is not being accounted in a subsidiary ledger nor are periodic inventories being performed.

Cause:

The District has not had a fixed assets appraisal report prepared nor has updated fixed assets subsidiary ledger from prior years.

Effect:

Fixed assets are not being adequately accounted for nor safeguarded. Significant misstatements or theft could occur and would not be detected and corrected on a timely basis.

Questioned Costs:

None.

Recommendation:

The District maintain fixed assets subsidiary ledger on a live basis and perform periodic inventory to ensure safeguarding of assets and accuracy of ledger for financial reporting and insurance purposes.

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

The District will have a fixed assets appraisal performed and will maintain a fixed assets subsidiary ledger by assigning responsibilities to staff members to perform and supervise accounting functions.

Section II - Financial Statement Findings

Finding 2022-008

- Significant Deficiency in Internal Control over Financial Reporting

Condition:

The District is not obtaining nor adequately estimating liability for claims incurred but not reported (run-off) for self-insurance of employee health benefit plan.

Criteria:

Although the District accounts for the employee health insurance benefit plan in the general fund on a pay-as-you-go basis, the self-insurance claims incurred but not reported (run-off) liability is required to be reported in the government-wide financial statements in accordance with generally accepted accounting principles. The design and operation of controls to monitor claims incurred but not reported (run-off) for self-insurance of employee health benefit plan for accuracy and completeness of reporting should prevent, or detect and correct, misstatements on a timely basis.

Context:

The District's liability at June 30, 2022 of \$8,842,855 claims incurred but not reported (run-off) for self-insurance of employee health benefit plan was not available for the current year nor prior year, but alternatively projected from balances as of June 30, 2020 for financial reporting purposes.

Cause:

The self-insurance of employee health benefit plan is being administered by a third party that hasn't provided information of claims incurred but not reported (run-off) for the year ended June 30, 2022 nor 2021 as of date of the audit.

Effect:

Functions that monitor claims incurred but not reported (run-off) for self-insurance of employee health benefit plan were not performed during the year and liability projected for reporting purposes could be materially misstated.

Questioned Costs:

None.

Recommendation:

The District obtain information of claims incurred but not reported (run-off) for self-insurance of employee health benefit plan from third-party administrator on a reasonably timely basis to monitor liability and more accurately project liability for financial reporting.

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

The District will communicate matter with third party administrator of self-insurance of employee health benefit plan in order to obtain information more timely.

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, 2022**

EXHIBIT K-7

(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*. (§1.511 (a)(b)) and New Jersey OMB Circular Letter 15-08, as applicable.)

STATUS OF PRIOR YEAR FINDINGS

BASIC FINANCIAL STATEMENTS

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.

Current Year Status:

This finding remains in the current year as Finding 2022-001.

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.

Current Year Status:

This finding remains in the current year as Finding 2022-002.

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.

Current Year Status:

This finding remains in the current year as Finding 2022-003.

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.

Current Year Status:

This finding did not exist in current year for the food service fund to cover deficit, however there was an instance of noncompliance for an over-expenditure of budget appropriation for utility costs reported in current years as Finding 2022-004.

**JERSEY CITY PUBLIC SCHOOLS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
AND QUESTIONED COSTS AS PREPARED BY MANAGEMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT K-7

FEDERAL AWARDS

No matters were reported in prior year.

STATE FINANCIAL ASSISTANCE

No matters were reported in prior year.