

JERSEY CITY PUBLIC SCHOOLS

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED JUNE 30, 2023

JERSEY CITY, NEW JERSEY

ANNUAL COMPREHENSIVE

FINANCIAL REPORT

of the

JERSEY CITY PUBLIC SCHOOLS

JERSEY CITY, NEW JERSEY

FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Prepared by

Jersey City Public Schools

Office of the Business Administrator/Board Secretary

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INTRODUCTORY SECTION



Dr. Norma Fernandez
Superintendent of Schools

JERSEY CITY PUBLIC SCHOOLS

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April 11, 2024

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, 2023, 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 Standards Board Statement No. 34, management's discussion and analysis as presented on pages 1 through 2, 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, 2023, the District transferred 6,363 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. The District enrolled 29,710 students in the 2022-2023 school year, which is 51 students more than the previous year's enrollment. The following details the student enrollment of the District over the last ten years. The District has projected the following student enrollment over the next year:

Student Enrollment
Charter Schools

<i>School Year</i>	<i>Student Enrollment</i>	<i>Pass Through Amount</i>	<i>Percent Change</i>
2024-2025	6,835	\$174,565,730	0.76%
2023-2024	6,791	168,002,266	29.82%
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 29,710 students in the 2022-2023 school year, which is 51 students more than the previous year's enrollment. The following details the student enrollment over the last ten years.

Student Enrollment
Last Ten School Years

<i>School Year</i>	<i>Student Enrollment</i>	<i>Percent Change</i>
2022-2023	29,710	0.17%
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%

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

<i>School Year</i>	<i>Projected Student Enrollment</i>	<i>Projects Percent Change</i>
2023-2024	29,978	0.90%

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 2022-2023 was 29,710, 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:

<i>School Year</i>	<i>State Aid Differential</i>	<i>Percentage of State Aid Differential</i>	<i>Additional Annual Reduction</i>	<i>Accumulated Annual Reduction</i>
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 were 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 will continue to allocate funds for capital improvements, e.g., 1) HVAC; 2) LED lighting; 3) bathrooms; 4) roofs; 5) boilers; 6) solar panels; 7) fire panels; 8) removal of underground storage tanks; 9) cafeteria; 10) gym floors; 11) auditoriums; 12) paving of parking lots; 13) building envelope; and 14) cosmetic painting for all schools. In addition, the District is committed to identifying and reconfiguring additional indoor space for classrooms for unhoused students in order to accommodate the continuously growing population in Jersey City, as well as a focus on securing permanent housing for pre-school throughout the district, and to continue to work with the SDA to construct preschool classrooms to service the community.

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 is limited and uncertain, the advancement of any capital projects remains vague. Furthermore, there will be a concentrate on the expansion of school medical facilities throughout the district to accommodate the needs of our students and families.

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,

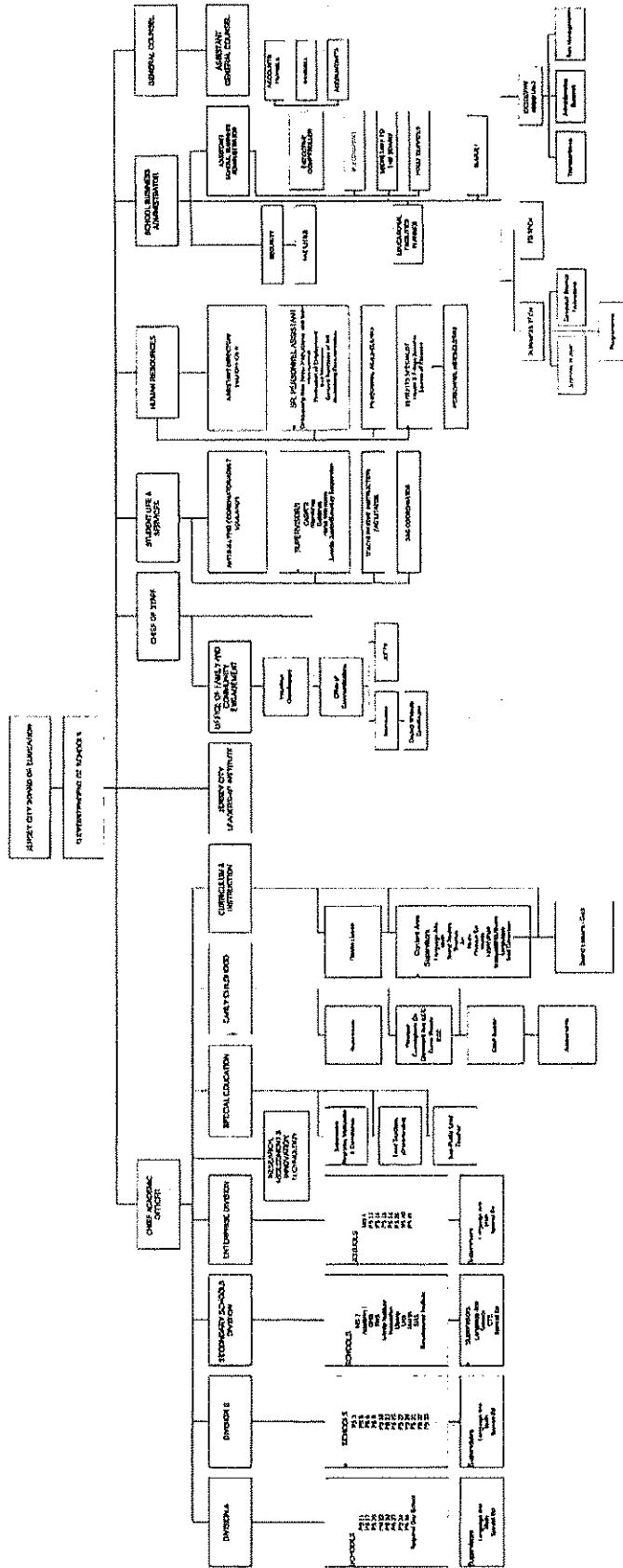


Norma Fernandez, Ed.D.
Superintendent of Schools



Dennis R. Frohnanfel Ed.D.
Acting Business Administrator

JERSEY CITY PUBLIC SCHOOLS ORGANIZATIONAL CHART JUNE 2023



**JERSEY CITY PUBLIC SCHOOLS
ROSTER OF OFFICIALS
JUNE 30, 2023**

Members of the Board of Education	Term Expires
Natalie Ioffe, President	December 2024
Noemi Velazquez , Vice President	December 2025
Younass Mohamed Barkouch, Trustee	December 2024
Paula Jones-Watson, Trustee	December 2024
Afaf Muhammad, Trustee	December 2025
Lorenzo Richardson, Trustee	December 2023
Lekendrick Shaw, Trustee	December 2023
Christopher Tisdale, Trustee	December 2025
Gina Verdibello, Trustee	December 2023

Other Officials

Dr. Norma Fernandez, Superintendent of Schools
Dr. Dennis R. Frohnapfel, Acting School Business Administrator/Board Secretary
Edwin Rivera, Executive Director/Human Resources

FINANCIAL SECTION



LERCH, VINCI & BLISS, LLP

CERTIFIED PUBLIC ACCOUNTANTS
REGISTERED MUNICIPAL ACCOUNTANTS

DIETER P. LERCH, CPA, RMA, PSA
GARY J. VINCI, CPA, RMA, PSA
JEFFREY C. BLISS, CPA, RMA, PSA
PAUL J. LERCH, CPA, RMA, PSA
JULIUS B. CONSONI, CPA, PSA
ANDREW D. PARENTE, CPA, RMA, PSA
ELIZABETH A. SHICK, CPA, RMA, PSA
ROBERT W. HAAG, CPA, RMA, PSA

DEBRA GOLLE, CPA
MARK SACO, CPA
ROBERT LERCH, CPA, PSA
CHRISTOPHER M. VINCI, CPA, PSA
CHRISTINA CUIFFO, CPA, PSA
JOHN CUIFFO, CPA, PSA

INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

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, as of and for the fiscal year ended June 30, 2023 and the related notes to the financial statements, which collectively comprise the Board of Education'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 Jersey City Public Schools as of June 30, 2023, and the respective changes in financial position and, where applicable, cash flows thereof for the fiscal 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 the audit requirements prescribed by the Office of School Finance, Department of Education, State of New Jersey. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Jersey City Public Schools 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.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatements, 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 Jersey City Public Schools' 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 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, Government Auditing Standards and audit requirements prescribed by the Office of School Finance, Department of Education, State of New Jersey, 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, Government Auditing Standards and audit requirements prescribed by the Office of School Finance, Department of Education, State of New Jersey, we:

- Exercise professional judgement 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 Jersey City Public Schools' 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 Jersey City Public Schools' 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, pension information and other postemployment benefits information be presented to supplement the basic financial statements. Such information is the responsibility of management and 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 Jersey City Public Schools' basic financial statements. The accompanying combining and individual nonmajor fund financial statements, schedule of expenditures of federal awards as required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) and schedule of expenditures of state financial assistance as required by New Jersey OMB Circular 15-08, Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid, are presented for purposes of additional analysis and are not a required part of the basic financial statements of the Jersey City Public Schools. Such information is the responsibility of management and was 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 nonmajor fund financial statements, 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 section, financial schedules and statistical section 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 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 April 11, 2024 on our consideration of the Jersey City Public Schools' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely 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 effectiveness of the Jersey City Public Schools' 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 Jersey City Public Schools' internal control over financial reporting and compliance.

LERCH, VINCI & BLISS, LLP

LERCH, VINCI & BLISS, LLP
Certified Public Accountants
Public School Accountants



Jeffrey C. Bliss
Public School Accountant
PSA Number CS00932

Fair Lawn, New Jersey
April 11, 2024

REQUIRED SUPPLEMENTARY INFORMATION - PART I

MANAGEMENT'S DISCUSSION AND ANALYSIS

JERSEY CITY PUBLIC SCHOOLS

Management's Discussion and Analysis

This section of Jersey City Public Schools' annual comprehensive financial report presents our discussion and analysis of the District's financial performance during the fiscal year that ended on June 30, 2023. The intent of this section is to look at the District's financial performance as a whole; readers should also review the basic financial statements and notes to enhance their understanding of the District's financial performance.

Management's Discussion and Analysis (MD&A) is an element of the Required Supplementary Information specified in the Governmental Accounting Standards Board's (GASB) Statement. Certain comparative information between the current year (2022-2023) and the prior year (2021-2022) is required to be presented in the MD&A.

FINANCIAL HIGHLIGHTS

Key financial highlights for the 2022-2023 fiscal year include the following:

- The assets and deferred outflows of resources of the Jersey City Public Schools exceeded its liabilities and deferred inflows of resources at the close of the fiscal year by \$449,836,193 (net position).
- Overall District revenues were \$1,028,701,915. General revenues accounted for \$756,704,962 or 74% of all revenues. Program specific revenues in the form of charges for services and grants and contributions accounted for \$271,996,953 of total revenues.
- The School District had \$818,781,249 in expenses for governmental activities; only \$249,786,077 of these expenses were offset by program specific charges, grants or contributions. General revenues (predominantly property taxes and unrestricted State aid) of \$756,704,962 were adequate to provide for these programs.
- As of the close of the current fiscal year, the District's governmental funds reported a combined ending fund balance of \$411,310,255, an increase of \$161,475,594 when compared to the ending fund balance at June 30, 2022 of \$249,834,631.
- The General Fund unassigned fund balance at June 30, 2023 was \$82,032,788, a decrease of \$9,383,315 when compared with the ending fund balance of \$91,416,103 at June 30, 2022.
- The General Fund unassigned budgetary fund balance at June 30, 2023 was \$104,911,046 which represents a decrease of \$11,644,606 when compared to the ending unassigned fund balance at June 30, 2022 of \$116,555,652.

JERSEY CITY PUBLIC SCHOOLS

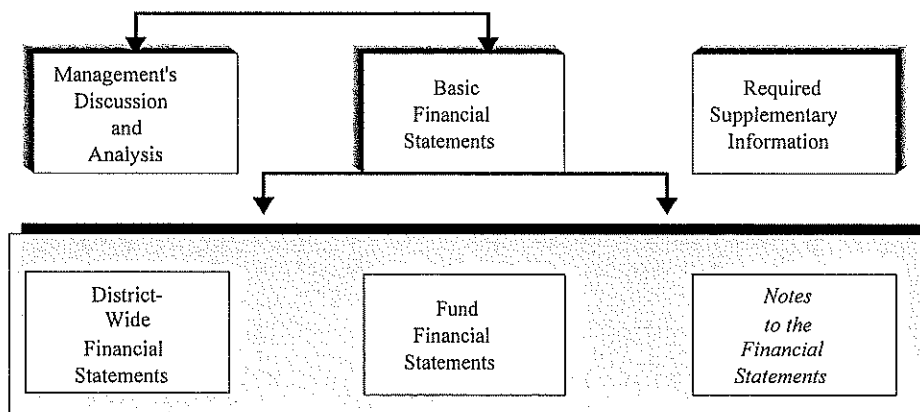
Management's Discussion and Analysis

OVERVIEW OF THE FINANCIAL STATEMENTS

The financial section of the annual report consists of four parts – Independent Auditor's Report, required supplementary information which includes the management's discussion and analysis (this section), the basic financial statements, and supplemental information. The basic financial statements include two kinds of statements that present different views of the District:

- The first two statements are district wide financial statements that provide both short-term and long-term information about the District's overall financial status.
- The remaining statements are fund financial statements that focus on individual parts of the District, reporting the District's operations in more detail than the district-wide statements.
 - The Governmental Funds statements tell how basic services were financed in the short term as well as what remains for future spending.
 - Proprietary Funds statements offer short-term and long-term financial information about the activities the district operated like businesses.

The financial statements also include notes that explain some of the information in the statements and provide more detailed data. The table below shows how the various parts of this annual report are arranged and related to one another.



JERSEY CITY PUBLIC SCHOOLS

Management's Discussion and Analysis

OVERVIEW OF THE FINANCIAL STATEMENTS (Continued)

The major features of the District's financial statements, including the portion of the District's activities they cover and the types of information they contain are summarized below. The remainder of this overview section of management's discussion and analysis highlights the structure and contents of each of the statements.

Major Features of the District-Wide and Fund Financial Statements

	District-Wide Statements	Fund Financial Statements	
		Governmental Funds	Proprietary Funds
Scope	Entire district	The activities of the district that are not proprietary or fiduciary, such as instruction, special education building maintenance, and community education	Activities the district operates similar to private businesses: Enterprise Funds Internal Service Funds
Required financial statements	Statements of Net Position Statement of Activities	Balance Sheet Statement of Revenues, Expenditures and Changes in Fund Balances	Statement of Net Position Statement of Revenues, Expenses, and Changes in Net Position Statement of Cash Flows
Accounting Basis and Measurement focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial focus	Accrual accounting and economic resources focus
Type of asset/liability information	All assets, deferred outflows, liabilities, deferred inflows, both financial and capital, short-term and long-term	Generally, assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets or long-term liabilities included	All assets, deferred outflows, liabilities, deferred inflows, both financial and capital, and short-term and long-term
Type of inflow/outflow information	All revenues and expenses during year, regardless of when cash is received or Paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and the related liability is due and payable.	All revenues and expenses during the year, regardless of when cash is received or paid.

JERSEY CITY PUBLIC SCHOOLS

Management's Discussion and Analysis

District-Wide Financial Statements

The district-wide statements report information about the District as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes all of the District's assets, deferred outflows of resources, liabilities and deferred inflows of resources. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two district-wide statements report the District's net position and how it has changed. Net position – the difference between the District's assets/deferred outflows and liabilities/deferred inflows – is one way to measure the District's financial health or position

- Over time, increases or decreases in the District's net position are an indicator of whether its financial position is improving or deteriorating, respectively.
- To assess the overall health of the District you need to consider additional non-financial factors such as changes in the District's property tax base and the condition of school buildings and other facilities.

In the district-wide financial statements the District's activities are shown in two categories:

- *Governmental Activities* – Most of the District's basic services are included here, such as regular instruction and special education, transportation, administration, and plant operation and maintenance. State and Federal Aids, along with local property and payroll taxes, finance most of these activities.
- *Business Type Activities* – These funds are used to account for operations that are financed and operated in a manner similar to private business enterprises. The District's Enterprise Funds are included here.

Fund Financial Statements

The fund financial statements provide more detailed information about the District's funds – focusing on its most significant or “major” funds – not the District as a whole. Funds are accounting devices the District uses to keep track of specific sources of funding and spending on particular programs:

- Some funds are required by State law and bond covenants.
- The District establishes other funds to control and manage money for particular purposes or to show that it is properly using certain revenues (federal and state grants).

JERSEY CITY PUBLIC SCHOOLS

Management's Discussion and Analysis

Fund Financial Statements (Continued)

The District has two kinds of funds:

- *Governmental funds* – Most of the District's basic services are included in governmental funds, which generally focus on (1) how cash and other financial assets that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental funds statements provide a detailed short-term view that helps to determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. Because this information does not encompass the additional long-term focus of the district-wide statements, we provide additional information at the bottom of the governmental funds statements that explains the relationship (or differences) between them.
- *Proprietary funds* – Services for which the District charges a fee are generally reported in proprietary funds. Proprietary funds are reported in the same way as the district-wide statements. The District's Enterprise Funds and Internal Service Funds are established to account for operations that are financed and operated in a manner similar to private business enterprises. The stated intent is that costs of providing goods or services to the students on a continuing basis are financed or recovered primarily through user charges.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the district-wide and fund financial statements. The notes to the financial statements can be found following the fund financial statements.

Other Information

In addition to the financial statements and accompanying notes, this report also presents certain required supplementary information concerning the District's budget process. The District adopts an annual expenditure budget for the general and special revenue funds. A budgetary comparison statement has been provided for these funds as required supplementary information. The required supplementary information can be found following the notes to the financial statements.

The District also presents required supplementary information regarding the accounting and reporting for pensions as required under GASB Statement No. 68 and post-retirement medical benefits as required under GASB Statement No. 75. The required supplementary information can be found following the notes to the financial statements.

Combining and individual financial statements and schedules are presented immediately following the major budgetary comparisons if required.

JERSEY CITY PUBLIC SCHOOLS

Management's Discussion and Analysis

DISTRICT-WIDE FINANCIAL ANALYSIS

Net position may serve over time as a useful indicator of the District's financial position. The District's assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$449,836,193 and \$259,440,602 as of June 30, 2023 and 2022, respectively, as shown below.

By far the largest portion of the District's net position reflects its investment in capital assets (e.g., land and improvements, buildings and improvements, vehicles, furniture and equipment); less any related debt used to acquire those assets that are still outstanding. The District uses these capital assets to provide services to its students; consequently, these assets are not available for future spending.

Net Position as of June 30, 2023 and 2022

	Governmental Activities		Business-Type Activities		Total	
	2023	2022	2023	2022	2023	2022
Assets						
Current and Other Assets	\$ 511,083,490	\$ 349,774,890	\$ 10,166,238	\$ 5,722,811	\$ 521,249,728	\$ 355,497,701
Capital Assets	<u>233,622,816</u>	<u>233,391,698</u>	<u>1,113,666</u>	<u>1,107,688</u>	<u>234,736,482</u>	<u>234,499,386</u>
Total Assets	<u>744,706,306</u>	<u>583,166,588</u>	<u>11,279,904</u>	<u>6,830,499</u>	<u>755,986,210</u>	<u>589,997,087</u>
Deferred Outflows of Resources						
Deferred Amounts on Net Pension Liability	<u>7,429,611</u>	<u>12,841,545</u>	-	-	<u>7,429,611</u>	<u>12,841,545</u>
Total Deferred Outflows	<u>7,429,611</u>	<u>12,841,545</u>	-	-	<u>7,429,611</u>	<u>12,841,545</u>
Total Assets and Deferred Outflows	<u>752,135,917</u>	<u>596,008,133</u>	<u>11,279,904</u>	<u>6,830,499</u>	<u>763,415,821</u>	<u>602,838,632</u>
Liabilities						
Long-Term Liabilities	183,772,926	155,121,516	157,982	150,391	183,930,908	155,271,907
Other Liabilities	<u>98,034,966</u>	<u>110,473,248</u>	<u>539,654</u>	<u>883,302</u>	<u>98,574,620</u>	<u>111,356,550</u>
Total Liabilities	<u>281,807,892</u>	<u>265,594,764</u>	<u>697,636</u>	<u>1,033,693</u>	<u>282,505,528</u>	<u>266,628,457</u>
Deferred Inflows of Resources						
Deferred Amounts on Net Pension Liability	30,681,774	76,769,573			30,681,774	76,769,573
Deferred Commodities Revenue	-	-	<u>392,326</u>	-	<u>392,326</u>	-
Total Deferred Inflows	<u>30,681,774</u>	<u>76,769,573</u>	<u>392,326</u>	-	<u>31,074,100</u>	<u>76,769,573</u>
Total Liabilities and Deferred Inflows	<u>312,489,666</u>	<u>342,364,337</u>	<u>1,089,962</u>	<u>1,033,693</u>	<u>313,579,628</u>	<u>343,398,030</u>
Net Position						
Net Investment in Capital Assets	233,622,816	233,391,698	1,113,666	1,107,688	234,736,482	234,499,386
Restricted	1,113,213	1,086,735			1,113,213	1,086,735
Unrestricted	<u>204,910,222</u>	<u>19,165,363</u>	<u>9,076,276</u>	<u>4,689,118</u>	<u>213,986,498</u>	<u>23,854,481</u>
Total Net Position	<u>\$ 439,646,251</u>	<u>\$ 253,643,796</u>	<u>\$ 10,189,942</u>	<u>\$ 5,796,806</u>	<u>\$ 449,836,193</u>	<u>\$ 259,440,602</u>

JERSEY CITY PUBLIC SCHOOLS

Management's Discussion and Analysis

The changes in net position for fiscal years ended 2023 and 2022 are as follows:

	<u>Governmental</u> <u>Activities</u>		<u>Business-Type</u> <u>Activities</u>		<u>Total</u>	
	<u>2023</u>	<u>2022</u>	<u>2023</u>	<u>2022</u>	<u>2023</u>	<u>2022</u>
Revenues						
Program Revenues						
Charges for Services	\$ 3,855,579	\$ 1,015,270	\$ 6,947,820	\$ 3,875,504	\$ 10,803,399	\$ 4,890,774
Operating Grants and Contributions	241,818,812	131,308,650	15,263,056	15,907,911	257,081,868	147,216,561
Capital Grants and Contributions	4,111,686	5,953,152			4,111,686	5,953,152
General Revenues						
Property Taxes	426,247,606	278,019,494			426,247,606	278,019,494
Local Payroll Taxes	65,000,000	86,010,956			65,000,000	86,010,956
Federal Aid	9,030,617	1,116,256			9,030,617	1,116,256
State Aid	245,411,272	472,413,002			245,411,272	472,413,002
Investment Earnings	4,937,144	565,181			4,937,144	565,181
Miscellaneous	6,078,323	15,841,555	-	352,000	6,078,323	16,193,555
Total Revenues	<u>1,006,491,039</u>	<u>992,243,516</u>	<u>22,210,876</u>	<u>20,135,415</u>	<u>1,028,701,915</u>	<u>1,012,378,931</u>
Expenses						
Instruction						
Regular	429,425,270	371,784,846			429,425,270	371,784,846
Special Education	108,816,851	85,976,893			108,816,851	85,976,893
Other Instruction	19,941,411	18,915,300			19,941,411	18,915,300
School Sponsored Activities and Athletics	5,089,868	5,635,062			5,089,868	5,635,062
Support Services						
Student and Instruction Related Services	112,079,751	175,384,635			112,079,751	175,384,635
General Administration Services	11,783,316	13,450,086			11,783,316	13,450,086
School Administration Services	26,181,290	27,016,574			26,181,290	27,016,574
Central Services and Admin. Info Tech	12,785,353	15,070,913			12,785,353	15,070,913
Plant Operation and Maintenance	69,590,381	82,474,690			69,590,381	82,474,690
Pupil Transportation	23,087,758	21,477,310			23,087,758	21,477,310
Food Service			14,976,893	12,452,192	14,976,893	12,452,192
CASPER			4,175,903	3,971,605	4,175,903	3,971,605
Other Nonmajor Enterprise Funds	-	-	372,279	296,889	372,279	296,889
Total Expenses	<u>818,781,249</u>	<u>817,186,309</u>	<u>19,525,075</u>	<u>16,720,686</u>	<u>838,306,324</u>	<u>833,906,995</u>
Increase (Decreases) in Net Position Before Transfers	187,709,790	175,057,207	2,685,801	3,414,729	190,395,591	178,471,936
Transfers	<u>(1,707,335)</u>	<u>2,591,977</u>	<u>1,707,335</u>	<u>(2,591,977)</u>	-	-
Increase (Decreases) in Net Position	186,002,455	177,649,184	4,393,136	822,752	190,395,591	178,471,936
Net Position, Beginning of Year	<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>
Net Position, End of Year	<u>\$ 439,646,251</u>	<u>\$ 253,643,796</u>	<u>\$ 10,189,942</u>	<u>\$ 5,796,806</u>	<u>\$ 449,836,193</u>	<u>\$ 259,440,602</u>

JERSEY CITY PUBLIC SCHOOLS

Management's Discussion and Analysis

Governmental Activities

The financial position of the District improved significantly. However, maintaining existing programs with decreased enrollment, the provision of a multitude of special programs/services for disabled pupils, and increases in District health benefits costs places a great demand on the District's resources. As a result, careful management of expenses remains essential for the District to sustain its financial health.

Total and Net Cost of Governmental Activities. The following schedule presents the District's total costs of services provided by major activity. After applying program revenues, derived from charges for services, operating grants and contributions and capital grants and contributions, the net cost of these services is presented. The following is a comparative analysis of the total and the net cost of governmental activities for the fiscal years ended June 30, 2023 and 2022.

	<u>Total Cost of Services</u>		<u>Net Cost of Services</u>	
	<u>2023</u>	<u>2022</u>	<u>2023</u>	<u>2022</u>
Instruction				
Regular	\$ 429,425,270	\$ 371,784,846	\$ 295,484,259	\$ 319,029,341
Special Education	108,816,851	85,976,893	69,978,677	85,976,893
Other Instruction	19,941,411	18,915,300	16,225,400	18,915,300
School Sponsored Activities and Athletics	5,089,868	5,635,062	3,949,744	5,635,062
Support Services				
Student and Instruction Related Services	112,079,751	175,384,635	69,585,125	95,816,220
General Administration	11,783,316	13,450,086	10,392,499	13,450,086
School Administration Services	26,181,290	27,016,574	22,721,358	27,016,574
Central Services and Admin. Info Technology	12,785,353	15,070,913	12,772,073	15,070,913
Plant Operation and Maintenance	69,590,381	82,474,690	52,554,741	76,521,538
Pupil Transportation	<u>23,087,758</u>	<u>21,477,310</u>	<u>15,331,296</u>	<u>21,477,310</u>
Total	<u>\$ 818,781,249</u>	<u>\$ 817,186,309</u>	<u>\$ 568,995,172</u>	<u>\$ 678,909,237</u>

JERSEY CITY PUBLIC SCHOOLS

Management's Discussion and Analysis

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

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. In particular, unreserved fund balance may serve as a useful measure of the District's net resources available for spending at the end of the fiscal year.

The financial performance of the District as a whole is reflected in its governmental funds as well. As the District completed the year, its governmental funds reported a combined fund balance of \$411,310,225 an increase of \$161,475,594 from last year's fund balance of \$249,834,631.

Revenues for the District's governmental funds were \$1,062,762,652; total expenditures were \$163,182,929; other financing uses were \$1,707,335.

General Fund - The General Fund is the chief operating fund of the District and includes the primary operations in providing educational services to students.

Revenues of the General Fund were \$914,472,298 for the fiscal year ended June 30, 2023. State sources amounted to \$407,915,771, federal sources totaled \$1,483,780 and local sources were \$505,072,747.

Expenditures of the General Fund were \$765,285,798. Instructional expenditures were \$508,263,596, support services expenditures were \$250,406,690 and capital expenditures totaled \$6,615,512 for the fiscal year ended June 30, 2023.

Special Revenue Fund - The Special Revenue Fund includes all restricted Federal and State sources utilized in the operations of the district in providing educational services to students including students with special needs.

Revenues of the Special Revenue Fund were \$147,346,482 for the fiscal year ended June 30, 2023. State sources amounted to \$79,205,751, federal sources totaled \$65,569,909 and local sources were \$2,570,822.

Expenditures of the Special Revenue Fund were \$133,350,053. Instructional expenditures were \$97,878,390 for support services were \$32,303,849 and capital expenditures totaled \$3,167,814 for the fiscal year ended June 30, 2023.

Proprietary Funds

The District maintains the following fund type funds to account for activities which are supported in part through user fees.

JERSEY CITY PUBLIC SCHOOLS

Management’s Discussion and Analysis

Enterprise Fund - The District uses Enterprise Funds to report activities related to the Food Service program, as well as the CASPER, morning stars, child study team and project search programs. The District’s Enterprise Fund provides the same type of information found in the district-wide financial statements, business-type activities, but in more detail. Factors concerning the finances of this Fund have already been addressed in the discussion of the District’s business-type activities.

Internal Service Fund – The District uses Internal Service Funds to report activities related to the Regional Day School and the District’s Self-Insurance program for worker’s compensation. Factors concerning the finances of this fund have been addressed in the discussion of the District’s governmental activities.

GENERAL FUND BUDGETARY HIGHLIGHTS

Over the course of the year, the District revised the annual operating budget several times. These budget amendments fall into the following categories

- Implementing budgets for specially funded projects, which include both federal and state grants.
- Reappropriation of June 30, 2022 encumbrances.

CAPITAL ASSETS

The District’s investment in capital assets for its governmental and business type activities as of June 30, 2023 and 2022 amounts to \$234,736,482 and \$234,499,386 (net of accumulated depreciation), respectively. The capital assets consist of land, buildings, building improvements, computers, specialized machinery and various other types of equipment. Depreciation charges for the fiscal year 2022-2023 amounted to \$10,509,320 for governmental activities and \$145,346 for the Business-Type activities.

The following is a comparative analysis of capital assets at June 30, 2023 and 2022.

	Governmental Activities		Business- Type Activities		Total	
	2023	2022	2023	2022	2023	2022
Land	\$ 14,846,605	\$ 14,846,605			\$ 14,846,605	\$ 14,846,605
Construction in Progress	8,269,077				8,269,077	
Buildings and Improvements	197,320,272	206,235,585			197,320,272	206,235,585
Machinery and Equipment	13,186,862	12,309,508	\$ 1,113,666	\$ 1,107,688	14,300,528	13,417,196
Total	\$ 233,622,816	\$ 233,391,698	\$ 1,113,666	\$ 1,107,688	\$ 234,736,482	\$ 234,499,386

Additional information on the District’s capital assets are presented in the Notes to the Financial Statements.

JERSEY CITY PUBLIC SCHOOLS

Management's Discussion and Analysis

LONG TERM LIABILITIES

At June 30, 2023, the District's long-term liabilities consisted of compensated absences payable of \$33,243,838, accrued liability for insurance claims of \$8,741,515 and net pension liability of \$141,945,555 totaling \$183,930,908. This is in comparison to long-term liabilities at June 30, 2022 of \$155,271,907 or an increase of \$28,659,001.

Additional information on the District's long-term liabilities are presented in the Notes to the Financial Statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

Many factors were considered by the District's administration during the process of developing the fiscal year 2023-2024 budget. The primary factors were the District's projected student population, anticipated state and federal aid as well as increasing labor and related employee benefit costs. Other budgetary increases are anticipated with special education, transfers to charter schools and the required investment to repair the District's aging facilities.

These expenditures are to be paid for by the mandated 2% CAP on the property tax levy with certain allowable adjustments to the tax levy. In the future, any such allowable adjustments may not be permitted.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have questions about this report or need additional information contact the Business Office, Jersey City Public Schools, 346 Claremont Ave, Jersey City, NJ 07305.

BASIC FINANCIAL STATEMENTS

DISTRICT-WIDE FINANCIAL STATEMENTS

JERSEY CITY PUBLIC SCHOOLS
STATEMENT OF NET POSITION
AS OF JUNE 30, 2023

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and Cash Equivalents	\$ 386,184,683	\$ 13,513,175	\$ 399,697,858
Internal Balances	7,007,568	(7,007,568)	
Receivables, net			
Intergovernmental	115,506,530	2,691,665	118,198,195
Other	2,384,709	435,005	2,819,714
Inventory		533,961	533,961
Capital Assets			
Not Being Depreciated	23,115,682		23,115,682
Being Depreciated, net	210,507,134	1,113,666	211,620,800
Total Assets	744,706,306	11,279,904	755,986,210
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Amounts on Net Pension Liability	7,429,611	-	7,429,611
Total Deferred Outflows of Resources	7,429,611	-	7,429,611
Total Assets and Deferred Inflows of Resources	752,135,917	11,279,904	763,415,821
LIABILITIES			
Accounts Payable and Other Current Liabilities	9,199,936		9,199,936
Accrued Salaries and Wages	3,028,072	382,257	3,410,329
Intergovernmental Payable	2,503,193		2,503,193
Employee Deposits Payable	40,959,268		40,959,268
Unearned Revenue	29,831,936	157,397	29,989,333
Claims and Judgments Payable	10,486,361		10,486,361
Accrued Liability for Unemployment Claims	2,026,200		2,026,200
Noncurrent Liabilities			
Due Within One Year	2,300,000	15,798	2,315,798
Due Beyond One Year	181,472,926	142,184	181,615,110
Total Liabilities	281,807,892	697,636	282,505,528
DEFERRED INFLOWS OF RESOURCES			
Deferred Commodities Revenue		392,326	392,326
Deferred Amounts on Net Pension Liability	30,681,774	-	30,681,774
Total Deferred Inflows of Resources	30,681,774	392,326	31,074,100
Total Liabilities and Deferred Inflows of Resources	312,489,666	1,089,962	313,579,628
NET POSITION			
Net Investment in Capital Assets	233,622,816	1,113,666	234,736,482
Restricted for:			
Capital Projects	32,809		32,809
Student Activities	498,729		498,729
Scholarships	581,675		581,675
Unrestricted	204,910,222	9,076,276	213,986,498
Total Net Position	\$ 439,646,251	\$ 10,189,942	\$ 449,836,193

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

**JERSEY CITY PUBLIC SCHOOLS
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Governmental Activities:							
Instruction:							
Regular	\$ 429,425,270		\$ 133,941,011		\$ (295,484,259)		\$ (295,484,259)
Special Education	108,816,851		38,838,174		(69,978,677)		(69,978,677)
Other Instruction	19,941,411		3,716,011		(16,225,400)		(16,225,400)
School Sponsored Co-Curricular	5,089,868	\$ 1,045,905	94,219		(3,949,744)		(3,949,744)
Support Services:							
Student and Instruction Related Services	112,079,751		42,494,626		(69,585,125)		(69,585,125)
General Administration Services	11,783,316		1,390,817		(10,392,499)		(10,392,499)
School Administrative Services	26,181,290		3,459,932		(22,721,358)		(22,721,358)
Central Services and Admin. Info. Technology	12,785,353		13,280		(12,772,073)		(12,772,073)
Plant Operations and Maintenance	69,590,381	88,853	12,835,101	\$ 4,111,686	(52,554,741)		(52,554,741)
Pupil Transportation	23,087,758	2,720,821	5,035,641	-	(15,331,296)		(15,331,296)
Total Governmental Activities	818,781,249	3,855,579	241,818,812	4,111,686	(568,995,172)	-	(568,995,172)
Business-Type Activities:							
Food Services	14,976,893	559,368	15,263,056			845,531	845,531
CASPER Program	4,175,903	5,930,829	-			1,754,926	1,754,926
Other Programs	372,279	457,623	-			85,344	85,344
Total Business-Type Activities	19,525,075	6,947,820	15,263,056	-	-	2,685,801	2,685,801
Total Primary Government	\$ 838,306,324	\$ 10,803,399	\$ 257,081,868	\$ 4,111,686	(568,995,172)	2,685,801	(566,309,371)
General Revenues:							
Property Taxes							
General Purposes					426,247,606		426,247,606
Local Payroll Taxes					65,000,000		65,000,000
State Aid - Unrestricted					245,411,272		245,411,272
Federal Grants for School Based Budgets					9,030,617		9,030,617
Investment Earnings					4,937,144		4,937,144
Miscellaneous Income					6,078,323		6,078,323
Total General Revenues					756,704,962	-	756,704,962
Transfers					(1,707,335)	1,707,335	-
Total General Revenues and Special Items					754,997,627	1,707,335	756,704,962
Change in Net Position					186,002,455	4,393,136	190,395,591
Net Position, Beginning of Year					253,643,796	5,796,806	259,440,602
Net Position, End of Year					\$ 439,646,251	\$ 10,189,942	\$ 449,836,193

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

FUND FINANCIAL STATEMENTS

JERSEY CITY PUBLIC SCHOOLS
GOVERNMENTAL FUNDS
BALANCE SHEET
AS OF JUNE 30, 2023

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Capital Projects Fund</u>	<u>Total</u>
ASSETS				
Cash and Cash Equivalents	\$ 356,092,413	\$ 15,712,354	\$ 32,201	\$ 371,836,968
Receivables, Net				
Receivables from Other Governments	98,122,967	17,230,132	153,431	115,506,530
Accounts	2,191,920	170,992		2,362,912
Due from Other Funds	<u>9,238,232</u>	<u>-</u>	<u>-</u>	<u>9,238,232</u>
 Total Assets	 <u>\$ 465,645,532</u>	 <u>\$ 33,113,478</u>	 <u>\$ 185,632</u>	 <u>\$ 498,944,642</u>
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts Payable	\$ 5,328,133	\$ 362,880		\$ 5,691,013
Accrued Salaries and Wages	2,467,569	550,059		3,017,628
Due to Other Funds	96,256			96,256
Employee Deposits Payable	40,959,268			40,959,268
Payroll Deductions and Withholdings	3,508,923			3,508,923
Payable to Other Governments	1,061,563	1,441,630		2,503,193
Accrued Liability for Unemployment Claims	2,026,200			2,026,200
Unearned Revenue	<u>-</u>	<u>29,678,505</u>	<u>\$ 153,431</u>	<u>29,831,936</u>
 Total Liabilities	 <u>55,447,912</u>	 <u>32,033,074</u>	 <u>153,431</u>	 <u>87,634,417</u>
Fund Balances				
Restricted				
Capital Reserve	608			608
Excess Surplus-Designated for subsequent				
Year's Expenditures	63,704,750			63,704,750
Excess Surplus	98,725,281			98,725,281
Student Activities		498,729		498,729
Scholarships		581,675		581,675
Capital Projects			32,201	32,201
Committed				
Year End Encumbrances	9,497,981			9,497,981
Assigned				
Year End Encumbrances	7,435,733			7,435,733
Designated for Subsequent Year's Expenditures	148,800,479			148,800,479
Unassigned	<u>82,032,788</u>	<u>-</u>	<u>-</u>	<u>82,032,788</u>
 Total Fund Balances	 <u>410,197,620</u>	 <u>1,080,404</u>	 <u>32,201</u>	 <u>411,310,225</u>
Total Liabilities and Fund Balances	<u>\$ 465,645,532</u>	<u>\$ 33,113,478</u>	<u>\$ 185,632</u>	<u>\$ 498,944,642</u>

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

JERSEY CITY PUBLIC SCHOOLS
GOVERNMENTAL FUNDS
BALANCE SHEET
AS JUNE 30, 2023

Total Fund Balances (Exhibit B-1) \$ 411,310,225

Amounts reported for *governmental activities* in the statement of net position (A-1) are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. The cost of the assets is \$477,019,421 and the accumulated depreciation is \$243,407,197.

233,612,224

Long-term liabilities are not due and payable in the current period and therefore are not reported as liabilities in the funds.

Net Pension Liability	\$ (141,945,555)	
Accrued Liability for Insurance Claims	(8,741,515)	
Compensated Absences Payable	<u>(33,085,856)</u>	

(183,772,926)

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 are deferred over future years.

Deferred Outflows of Resources	7,429,611	
Deferred Inflows of Resources	<u>(30,681,774)</u>	

(23,252,163)

The unrestricted net position of internal services funds are included with governmental activities.

1,748,891

Net Position of Governmental Activities

\$ 439,646,251

JERSEY CITY PUBLIC SCHOOLS
GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Capital Projects Fund</u>	<u>Total</u>
REVENUES				
Local Sources				
Property Taxes	\$ 426,247,606			\$ 426,247,606
Local Payroll Taxes	65,000,000			65,000,000
Rents	88,853			88,853
Miscellaneous	<u>13,736,288</u>	<u>\$ 2,570,822</u>	-	<u>16,307,110</u>
Total - Local Sources	505,072,747	2,570,822	-	507,643,569
State Sources	407,915,771	79,205,751	\$ 943,872	488,065,394
Federal Sources	<u>1,483,780</u>	<u>65,569,909</u>	-	<u>67,053,689</u>
Total Revenues	<u>914,472,298</u>	<u>147,346,482</u>	<u>943,872</u>	<u>1,062,762,652</u>
EXPENDITURES				
Current				
Instruction				
Regular Instruction	366,459,365	89,171,510		455,630,875
Special Education Instruction	114,531,281	7,337,313		121,868,594
Other Instruction	22,513,582	337,039		22,850,621
School Sponsored Co-Curricular Activities	4,759,368	1,032,528		5,791,896
Support Services				
Student and Instruction Related Services	88,102,643	31,471,949		119,574,592
General Administrative Services	12,273,889	297,330		12,571,219
School Administrative Services	30,928,394			30,928,394
Central Services and Admin. Info. Technology	15,378,255			15,378,255
Plant Operations and Maintenance	80,033,079	114,026		80,147,105
Pupil Transportation	23,690,430	420,544		24,110,974
Capital Outlay	<u>6,615,512</u>	<u>3,167,814</u>	<u>943,872</u>	<u>10,727,198</u>
Total Expenditures	<u>765,285,798</u>	<u>133,350,053</u>	<u>943,872</u>	<u>899,579,723</u>
Excess of Revenues Over Expenditures	<u>149,186,500</u>	<u>13,996,429</u>	-	<u>163,182,929</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	9,030,617	3,868,836	-	12,899,453
Transfers Out	<u>(3,868,836)</u>	<u>(10,737,952)</u>	-	<u>(14,606,788)</u>
Total Other Financing Sources (Uses)	<u>5,161,781</u>	<u>(6,869,116)</u>	-	<u>(1,707,335)</u>
Net Change in Fund Balances	154,348,281	7,127,313	-	161,475,594
Fund Balance, Beginning of Year	<u>255,849,339</u>	<u>(6,046,909)</u>	<u>32,201</u>	<u>249,834,631</u>
Fund Balance, End of Year	<u>\$ 410,197,620</u>	<u>\$ 1,080,404</u>	<u>\$ 32,201</u>	<u>\$ 411,310,225</u>

The accompanying Notes to the 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, 2023

Total Net Change in Fund Balances - Governmental Funds (Exhibit B-2) \$ 161,475,594

Amounts reported for governmental activities in the statement of activities (A-2) are different because:

Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the period.

Capital Outlay	\$ 10,727,198	
Depreciation Expense	<u>(10,506,672)</u>	220,526

In the statement of activities, certain expenses are measured by the amounts earned or accrued during the year. In the governmental funds, however, expenditures for these items are reported in the amount of financial resources used (paid).

Decrease in Accrued Liability for Insurance Claims	642,011	
Decrease in Pension Expense	24,432,878	
Increase in Compensated Absences	<u>(1,189,345)</u>	23,885,544

Internal service funds are used by the District's management to charge the costs of various programs/services to other governmental entities. The net revenue of the internal service funds is reported with governmental activities.

Internal Service Fund Change in Net Position		<u>420,791</u>
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Change in Net Position of Governmental Activities (Exhibit A-2)		<u>\$ 186,002,455</u>
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JERSEY CITY PUBLIC SCHOOLS
 PROPRIETARY FUNDS
 STATEMENT OF NET POSITION
 AS OF JUNE 30, 2023

	Business-Type Activities - Enterprise Funds				Governmental Activities
	Major Funds			Total Enterprise Funds	Internal Service Funds
	Food Service	CASPER	Other Non-Major		
ASSETS					
Current Assets					
Cash and Cash Equivalents	\$ 5,933,580	\$ 7,371,172	\$ 208,423	\$ 13,513,175	\$ 14,347,715
Due from Other Fund			96,256	96,256	
Intergovernmental Receivable	2,691,665			2,691,665	
Accounts Receivable	116,194	318,811		435,005	21,797
Inventories	533,961	-	-	533,961	-
Total Current Assets	<u>9,275,400</u>	<u>7,689,983</u>	<u>304,679</u>	<u>17,270,062</u>	<u>14,369,512</u>
Capital Assets					
Machinery and Equipment	3,029,791			3,029,791	228,678
Less: Accumulated Depreciation	(1,916,125)	-	-	(1,916,125)	(218,086)
Total Capital Assets, Net	<u>1,113,666</u>	<u>-</u>	<u>-</u>	<u>1,113,666</u>	<u>10,592</u>
Total Assets	<u>10,389,066</u>	<u>7,689,983</u>	<u>304,679</u>	<u>18,383,728</u>	<u>14,380,104</u>
LIABILITIES					
Current Liabilities					
Due to Other Funds	5,014,877	2,088,947		7,103,824	2,134,408
Accrued Salaries and Wages	47,118	303,456	31,683	382,257	10,444
Unearned Revenue	46,722	110,675		157,397	
Claims and Judgements Payable					10,486,361
Compensated Absences	15,798	-	-	15,798	-
Total Current Liabilities	<u>5,124,515</u>	<u>2,503,078</u>	<u>31,683</u>	<u>7,659,276</u>	<u>12,631,213</u>
Noncurrent Liabilities					
Compensated Absences Payable	142,184	-	-	142,184	-
Total Noncurrent Liabilities	<u>142,184</u>	<u>-</u>	<u>-</u>	<u>142,184</u>	<u>-</u>
Total Liabilities	<u>5,266,699</u>	<u>2,503,078</u>	<u>31,683</u>	<u>7,801,460</u>	<u>12,631,213</u>
DEFERRED INFLOWS OF RESOURCES					
Deferred Commodities Revenue	392,326	-	-	392,326	-
Total Deferred Inflows of Resources	<u>392,326</u>	<u>-</u>	<u>-</u>	<u>392,326</u>	<u>-</u>
Total Liabilities and Deferred Inflows of Resources	<u>5,659,025</u>	<u>2,503,078</u>	<u>31,683</u>	<u>8,193,786</u>	<u>12,631,213</u>
NET POSITION					
Investment in Capital Assets	1,113,666	-		1,113,666	10,592
Unrestricted	3,616,375	5,186,905	272,996	9,076,276	1,738,299
Total Net Position	<u>\$ 4,730,041</u>	<u>\$ 5,186,905</u>	<u>\$ 272,996</u>	<u>\$ 10,189,942</u>	<u>\$ 1,748,891</u>

JERSEY CITY PUBLIC SCHOOLS
 PROPRIETARY FUNDS
 STATEMENT OF REVENUES, EXPENSES AND
 CHANGES IN NET POSITION
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	Business-Type Activities - Enterprise Funds				Governmental
	Major Funds			Total	Internal
	Food Service	CASPER	Other Non-Major	Enterprise Funds	Service Funds
OPERATING REVENUES					
Charges for Services					
Daily Sales-Reimbursable Programs	\$ 559,368			\$ 559,368	
Insurance Proceeds					\$ 5,994,352
Tuition Fees	-	\$ 5,930,829	\$ 457,623	6,388,452	4,686,872
Total Operating Revenues	559,368	5,930,829	457,623	6,947,820	10,681,224
OPERATING EXPENSES					
Cost of Sales - Reimbursable Programs	6,813,375			6,813,375	
Insurance Claims					5,994,352
Salaries and Wages	6,227,782	3,681,092	316,327	10,225,201	3,229,774
Employee Benefits	1,465,610	78,711	3,624	1,547,945	957,502
Professional and Technical services	250	25,950	52,328	78,528	9,796
Other Purchased Services	176,369	54,743		231,112	19,479
Supplies and Materials	138,958	335,407		474,365	46,882
Other Objects	9,203			9,203	
Depreciation	145,346	-	-	145,346	2,648
Total Operating Expenses	14,976,893	4,175,903	372,279	19,525,075	10,260,433
Operating (Loss)	(14,417,525)	1,754,926	85,344	(12,577,255)	420,791
NONOPERATING REVENUES (EXPENSES)					
State Sources					
School Breakfast Program	11,607			11,607	
After the Bell Program	204,148			204,148	
School Lunch Program	136,973			136,973	
Summer Food Service Program	6,425			6,425	
Federal Sources					
Food Distribution Program (USDA Commodities)	1,097,443			1,097,443	
School Breakfast Program	4,636,395			4,636,395	
National School Lunch Program	7,184,097			7,184,097	
National School Snack Program	317,100			317,100	
Summer Food Service Program	231,059			231,059	
Supply Chain Assistance	1,150,719			1,150,719	
Fresh Fruits and Vegetables Program (FFVP)	287,090	-	-	287,090	-
Total Nonoperating Revenues	15,263,056	-	-	15,263,056	-
Income Before Transfers	845,531	1,754,926	85,344	2,685,801	420,791
Transfer In	1,707,335	-	-	1,707,335	-
Change in Net Position	2,552,866	1,754,926	85,344	4,393,136	420,791
Net Position, Beginning of Year	2,177,175	3,431,979	187,652	5,796,806	1,328,100
Net Position, End of Year	\$ 4,730,041	\$ 5,186,905	\$ 272,996	\$ 10,189,942	\$ 1,748,891

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

JERSEY CITY PUBLIC SCHOOLS
 PROPRIETARY FUNDS
 STATEMENT OF CASH FLOWS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	Business-Type Activities - Enterprise Funds				Governmental
	Major Funds			Total	Internal
	Food Service	CASPER	Other Non-Major	Enterprise Funds	Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES					
Cash Received from Customers	\$ 456,650	\$ 5,938,177	\$ 457,623	6,852,450	\$ 12,381,976
Cash Payments for Employees for Salaries and Benefits	(7,846,415)	(3,854,220)	(321,617)	(12,022,252)	(4,190,767)
Cash Payments to Suppliers for Goods and Services	(6,057,190)	(417,436)	(52,328)	(6,526,954)	(76,157)
Cash Payments to Insurance Provider	-	-	-	-	(4,350,846)
Net Cash Provided by (Used for) Operating Activities	(13,446,955)	1,666,521	83,678	(11,696,756)	3,764,206
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES					
Cash Received from State Sources	323,985			323,985	
Cash Received from Federal Sources	14,152,442			14,152,442	
Cash Received from Other Sources	1,707,335			1,707,335	
Cash Received from (Paid to) Other Funds	(5,446,996)	412,648	35,211	(4,999,137)	-
Net Cash Provided by (Used for) Noncapital Financing Activities	10,736,766	412,648	35,211	11,184,625	-
CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES					
Acquisition of Capital Assets	(151,324)	-	-	(151,324)	(13,240)
Net Cash (Used for) Capital Financing Activities	(151,324)	-	-	(151,324)	(13,240)
Net Change in Cash and Cash Equivalents	(2,861,513)	2,079,169	118,889	(663,455)	3,750,966
Cash and Cash Equivalents, Beginning of Year	8,795,093	5,292,003	89,534	14,176,630	10,596,749
Cash and Cash Equivalents, End of Year	\$ 5,933,580	\$ 7,371,172	\$ 208,423	\$ 13,513,175	\$ 14,347,715
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED) FOR OPERATING ACTIVITIES					
Operating Income (Loss)	\$ (14,417,525)	\$ 1,754,926	\$ 85,344	\$ (12,577,255)	\$ 420,791
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used) for Operating Activities					
Depreciation	145,346			145,346	2,648
USDA Commodities	1,097,443			1,097,443	
(Increase) Decrease in Intergovernmental Receivable		(103,327)		(103,327)	503,136
(Increase) Decrease in Accounts Receivable	(109,480)			(109,480)	1,197,616
(Increase) Decrease in Inventories	(205,752)			(205,752)	
Increase (Decrease) in Accounts Payable	(5,241)	(1,336)		(6,577)	
Increase (Decrease) in Accrued Salaries and Wages	(153,023)	(94,417)	(1,666)	(249,106)	(3,491)
Increase (Decrease) in Claims and Judgements Payable				-	1,643,506
Increase (Decrease) in Unearned Revenue	6,763	110,675		117,438	
Increase (Decrease) in Deferred Commodities Revenue	194,514	-	-	194,514	-
Total Adjustments	970,570	(88,405)	(1,666)	880,499	3,343,415
Net Cash Provided by (Used for) for Operating Activities	\$ (13,446,955)	\$ 1,666,521	\$ 83,678	\$ (11,696,756)	\$ 3,764,206
Non-Cash Financing Activities:					
Food Distribution Program	\$ 1,291,957	\$ -	\$ -	\$ 1,291,957	\$ -

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

NOTES TO THE FINANCIAL STATEMENTS

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The Jersey City Public Schools (the “Board” or the “District”) is an instrumentality of the State of New Jersey, established to function as an education institution. The Board consists of nine elected officials and is responsible for the fiscal control of the District. 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. A Superintendent of Schools is appointed by the Board and is responsible for the administrative control of the District. A School Business Administrator/Board Secretary is also appointed by the Board and oversees the business functions of the District. Under existing statutes, the Board's duties and powers include, but are not limited to, the development and adoption of a school program; the establishment, organization and operation of schools; and the acquisition, maintenance and disposition of school property. The Board currently operates a Pre-Kindergarten through grade twelve (12) school district.

The Board also has broad financial responsibilities, including the approval of the annual budget and the establishment of a system of accounting and budgetary controls. The Superintendent of Schools is the Chief Administrative Officer of the District who is responsible for general supervision of all schools, planning and operational functions of the District. The School Business Administrator/Board Secretary is the Chief Financial Officer and is responsible for budgeting, financial accounting and reporting and reports through the Superintendent of Schools to the Board.

The reporting entity is composed of the primary government, component units, and other organizations that are included to ensure that the financial statements of the District are not misleading. The primary government consists of all funds, departments, boards and agencies that are not legally separate from the District. For the Jersey City Public Schools this includes general operations, food service, before and after school child care and student related activities of the District.

Component units are legally separate organizations for which the District is financially accountable. The District is financially accountable for an organization if the District appoints a voting majority of the organization's governing board and (1) the District is able to significantly influence the programs or services performed or provided by the organization; or (2) the District is legally entitled to or can otherwise access the organization's resources; the District is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or the District is obligated for the debt of the organization. Component units may also include organizations that are fiscally dependent on the District in that the District approves the budget, the issuance of debt or the levying of taxes. Based on the foregoing criteria, the District has no component units. Furthermore, the District is not includable in any other reporting entity as a component unit.

B. New Accounting Standards

During fiscal year 2023, the District adopted the following GASB statements:

- GASB Statement No. 96, *Subscription – Based Information Technology Arrangements*. The objective of this Statement will be to improve financial reporting by establishing a definition for subscription-based information technology arrangements (SBITAs) and providing uniform guidance for accounting and financial reporting for transactions that meet that definition. That definition and uniform guidance will result in greater consistency in practice. Establishing the capitalization criteria for implementation costs also will reduce diversity and improve comparability in financial reporting by governments. This Statement also will enhance the relevance and reliability of a government's financial statements by requiring a government to report a subscription asset and subscription liability for a SBITA and to disclose essential information about the arrangement. The disclosures will allow users to understand the scale and important aspects of a government's SBITA activities and evaluate a government's obligations and assets resulting from SBITAs.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLIGIES (Continued)

B. New Accounting Standards (Continued)

- GASB Statement No. 99, *Omnibus 2022*. The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees.

Other accounting standards that the District is currently reviewing for applicability and potential impact on the financial statements include:

- GASB Statement No. 100, *Accounting Changes and Error Corrections – an amendment of GASB Statement No. 62*, will be effective beginning with the fiscal year ending June 30, 2024. The primary objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability.
- GASB Statement No. 101, *Compensated Absences*, will be effective beginning with the fiscal year ending June 30, 2025. The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures.

C. Basis of Presentation - Financial Statements

The financial statements include both district-wide financial statements (based on the District as a whole) and fund financial statements (based on specific District activities or objectives). Both the district-wide and fund financial statements categorize activities as either governmental activities or business-type activities. While separate district-wide and fund financial statements are presented, they are interrelated. In the district-wide financial statements, the governmental activities column incorporates data from governmental funds and internal service funds, while business-type activities incorporate data from the District's enterprise funds. Fiduciary funds are excluded from the district-wide financial statements. Currently the District has no fiduciary funds.

District-Wide Financial Statements

The district-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the District. All fiduciary activities are reported only in the fund financial statements. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by property taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. In the statement of net position, both the governmental and business-type activities columns (a) are presented on a consolidated basis by column, and (b) reflect on a full accrual economic resource basis, which incorporates long-term assets and receivables as well as long-term debt and obligations.

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 or segment. Program revenues include 1) charges to customers or other governmental entities, including other school districts, who purchase, use, or directly benefit from goods or services provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Property taxes, local payroll taxes, unrestricted state aid, federal grants for school-based budgeting and other items not properly included among program revenues are reported instead as general revenues.

As a general rule the effect of interfund activity has been eliminated from the district-wide financial statements. Exceptions to this general rule are charges between the District's proprietary funds since elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Basis of Presentation - Financial Statements (Continued)

Fund Financial Statements

Separate fund financial statements are provided for governmental, proprietary, and fiduciary activities, even though the latter are excluded from the district-wide financial statements. The emphasis of fund financial statements is on major individual governmental and enterprise funds, each reported as separate columns in the fund financial statements. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds. The District considers all of its governmental funds and the food service and CASPER enterprise funds to be major funds.

The District reports the following major governmental funds:

The *general fund* is the School District's primary operating fund. It accounts for all financial resources of the District, except those to be accounted for in another fund.

The *special revenue fund* accounts for the proceeds of specific revenue sources legally restricted to expenditures for specified purposes. This fund accounts for federal, state and local financial programs, with the exception of grants for major capital projects and the child nutrition programs, student activity funds derived from athletic events or other activities of pupil organizations and private donations for scholarship awards.

The *capital projects fund* accounts for the proceeds from the sale of bonds, financing agreements, grants and other revenues used for the acquisition or construction of capital facilities and other capital assets, other than those financed by the proprietary funds.

The District reports the following major proprietary funds which are organized to be self-supporting through user charges:

The *food service fund* accounts for the activities of the school cafeteria, which provides food service to students as well as a la carte and catering services for administrators, teachers and special events.

The *CASPER fund* accounts for the activities of the District's children's after school program for education and recreation (CASPER) program.

The District reports the following non-major proprietary funds which are organized to be self-supporting through user charges:

The *morning S.T.A.R.S. fund* accounts for the activities of the District before-school child care services.

The *child study team fund* accounts for the activities of the District's child study team program which provides services to students with disabilities.

The *project search fund* accounts for the activities of the District's business-led unpaid internship program for students with disabilities in their last year of high school.

Additionally, the District reports the following fund types:

The *internal service fund* accounts for the workers compensation self-insurance program and Regional Day School which provides educational programs to children ages 3 to 21 with developmental disabilities. These programs and services are provided to other departments or agencies of the District, or to other Boards of Education, on a cost reimbursement basis.

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds". Any residual balances outstanding between the governmental activities and business-type activities are reported in the district-wide financial statements as "internal balances".

Reclassifications

Certain amounts presented in the prior year data may have been reclassified in order to be consistent with the current year's presentation.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as current financial resources or economic resources. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The district-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. All assets, all liabilities and all deferred outflows/inflows of resources associated with these operations are included on the Statement of Net Position. Revenues are recorded when earned and expenses are recorded at the time liabilities are 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.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized when susceptible to accrual (i.e. when 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 revenues to be available if they are collected within 60 days after year-end. Expenditures are recorded when a liability is incurred, as under accrual basis of accounting, with the exception of debt service expenditures as well as expenditures related to compensated absences and claims and judgments which are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt, acquisitions under financing agreements, leases payable for intangible right-to-use leased assets and subscription arrangements for intangible right-to-use information technology (IT) software assets are reported as other financing sources.

Property taxes, local payroll taxes, transportation fees, rentals, unrestricted state aid, and interest 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 period. Entitlements (formula-type grants and aid) are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the availability period for this revenue source. Expenditure-driven grants and similar awards (reimbursement-type grants and awards) are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements imposed by the grantor or provider have been met, and the amount is received during the period or within the availability period for this revenue source. All other revenue items are considered to be measurable and available only when cash is received by the District.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

E. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance

1. Cash, Cash Equivalents and Investments

Cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

Investments are reported at fair value and are limited by N.J.S.A. 18A:20-37.

2. Receivables

All receivables are reported at their gross value, and where appropriate, are reduced by the estimated portion that is expected to be uncollectible.

**JERSEY CITY PUBLIC SCHOOLS
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance (Continued)

3. Inventories

The cost of inventories of the governmental fund types are recorded as expenditures at the time individual inventory items are purchased.

Food Service Fund inventories, exclusive of the federal commodities, are valued at cost, using the first-in first-out (FIFO) method and consist of food and expendable supplies. The cost of such inventories is recorded as expenses when consumed rather than when purchased. 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 inventory at year-end is reported as deferred inflows of resources.

4. Capital Assets

Capital assets, which include property, plant and equipment, are reported in the applicable governmental or business-type activities columns in the district-wide financial statements. Capital assets are defined by the District as assets with an initial, individual cost of \$2,000 and an estimated useful life in excess of two years. The District was able to estimate the historical cost for the initial reporting of these capital assets through back trending. As the District constructs or acquires additional capital assets each period, they are capitalized and reported at historical cost, except for intangible right-to-use leased assets and intangible right-to-use IT subscription assets. Donated capital assets are recorded at acquisition value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend its useful life are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed.

Land and construction in progress are not depreciated. The other property, plant, and equipment of the District is depreciated using the straight line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings and Improvements	20-50
Heavy Equipment	5-20
Food Service Equipment	5-25
Office Equipment and Furniture	5-20
Computer Equipment	5
Trucks and Vehicles	8

5. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to future periods and so will not be recognized as an outflow of resources (expense/expenditure) until then. The District has one item which arises only under the accrual basis of accounting that qualifies for reporting in this category. The item that qualifies for reporting in this category is the deferred amounts on net pension liability. Deferred amounts on net pension liability are reported in the district-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 FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance (Continued)

5. Deferred Outflows/Inflows of Resources (Continued)

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to future periods and so will not be recognized as an inflow of resources (revenue) until that time. The Board has two types of items, which arise only under the accrual basis of accounting that qualify for reporting in this category. One item that qualifies for reporting in this category are the deferred amounts on net pension liability. Deferred amounts on net pension liability are reported in the district-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; and (4) changes in proportion and differences between employer contributions and proportionate share of contributions. These amounts are deferred and amortized over future years. The other item that qualifies for reporting in this category is the deferred commodities revenue, reported in both the district-wide and the proprietary funds statements of net position. The deferred commodities revenue represents the estimated market value of the donated and unused Federal commodities inventory at year end. This amount is deferred and recognized as an inflow of resources in the period the commodities are consumed.

6. Compensated Absences

It is the District's policy to permit employees to accumulate (with certain restrictions) earned but unused vacation and sick leave benefits. A long-term liability of accumulated vacation and sick leave and salary related payments has been recorded in the governmental activities in the district-wide financial statements, representing the District's commitment to fund such costs from future operations. Proprietary Funds accrue accumulated vacation and sick leave and salary related payments in the period that they are earned. A liability is reported in the governmental funds only to the amount actually due at year end as a result of employee resignations and retirements.

7. Pensions

In the district-wide financial statements and proprietary fund types in the fund 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.

8. Long-Term Obligations

In the district-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance (Continued)

9. Net Position/Fund Balance

District-Wide Statements

In the district-wide statements, there are three classes of net position:

- **Net Investment in Capital Assets** – consists of net capital assets (cost less accumulated depreciation) reduced by outstanding balances of related debt obligations from the acquisition, construction or improvement of those assets. Deferred outflows of resources and deferred inflows of resources attributable to the acquisition, construction or improvement of those assets or related debt also should be included.
- **Restricted Net Position** – reports net position when constraints placed on the residual amount of noncapital assets are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments, or imposed by law through constitutional provisions or enabling legislation.
- **Unrestricted Net Position** – any portion of net position not already classified as either net investment in capital assets or net position – restricted is classified as net position – unrestricted.

Governmental Fund Statements

Fund balance categories are designed to make the nature and extent of the constraints placed on the District's fund balance more transparent. These categories are comprised of a hierarchy based primarily on the extent to which the District is bound to observe constraints imposed upon the use of the resources reported in governmental funds.

Restricted Fund Balance – Amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation.

Capital Reserve – This restriction was created by the District in accordance with NJAC 6A:23A-14.1 to fund future capital expenditures (See Note 2B).

Excess Surplus – Designated for Subsequent Year's Expenditures - This restriction was created in accordance with NJSA 18A:7F-7 to represent the June 30, 2022 audited excess surplus that was appropriated in the 2023/2024 original budget certified for taxes.

Excess Surplus – This restriction was created in accordance with NJSA 18A:7F-7 to represent the June 30, 2023 audited excess surplus that is required to be appropriated in the 2024/2025 original budget certified for taxes.

Student Activities – This restriction was created in accordance with NJAC 6A:23A-16.12 to represent the accumulation of funds derived from athletic events and other student organizations reserved for the payment of student group activities.

Scholarship Awards – This restriction was created to represent the accumulation of donor restricted funds specifically earmarked for student scholarship awards.

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

Committed Fund Balance – Amounts constrained to specific purposes by a government itself, using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest level action to remove or change the constraint.

Year-End Encumbrances – Represents outstanding purchase orders at year end for contracts awarded by formal action of the Board of Trustees for specific purposes from available resources of the current year for which the goods and materials have not yet been received or the services have not yet been rendered at June 30.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance (Continued)

9. *Net Position/Fund Balance (Continued)*

Governmental Fund Statements (Continued)

Assigned Fund Balance – Amounts a government intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority.

Year-End Encumbrances – Represent outstanding purchase orders for goods or services approved by management for specific purposes from available resources of the current year for which the goods and materials have not yet been received or the services have not yet been rendered at June 30.

Designated for Subsequent Year's Expenditures – This designation was created to dedicate the portion of fund balance appropriated in the adopted 2023/2024 District budget certified for taxes.

Unassigned Fund Balance – Represents fund balance that has not been restricted, committed or assigned to specific purposes within the governmental funds.

In the general operating fund and other governmental funds (special revenue and capital projects 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.

10. *Fund Balance Policies*

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 Board of Education itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned 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 District's highest level of decision-making authority. The Board of Trustees is the highest level of decision-making authority for the school district 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.

Amounts in the assigned fund balance classification are intended to be used by the Board of Education 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.

F. Revenues and Expenditures/Expenses

1. *Program Revenues*

Amounts reported as program revenues in the district-wide statement of activities include 1) charges to customers or applicants for goods or services, 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 property taxes, local payroll taxes, unrestricted state aid, federal grants for school-based budgeting, investment earnings and miscellaneous revenues.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. Revenues and Expenditures/Expenses (Continued)

2. *Property Taxes*

Property taxes are levied pursuant to law and are collected by the municipality and are transferred to the District as requested. Property tax revenues are recognized in the year they are levied and become available. Property taxes collected in advance of the year-end for which they are levied and transferred to the District are reported as deferred inflows of resources. The tax bills are mailed annually in June by the municipal tax collector and are levied and due in four quarterly installments on August 1, November 1, February 1 and May 1 of the fiscal year. When unpaid, taxes or any other municipal lien, or part thereof, on real property, remains in arrears on April 1st in the year following the calendar year levy when the same became in arrears, the tax collector of the municipality shall, subject to the provisions of New Jersey Statute, enforce the lien by placing the property on a tax sale. The municipality may institute annual “in rem” tax foreclosure proceedings to enforce the tax collection or acquisition of title to the property.

3. *Local Payroll Taxes*

Local payroll taxes are assessed pursuant to law and are collected by the municipality and transferred to the District. Local payroll tax revenues are recognized in the year they are collected and become available from the City. On July 24, 2018, the State of New Jersey 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. On November 20, 2018, the City of Jersey City approved ordinance 18-33, which became effective on January 1, 2019, and imposes a 1% payroll tax on employers of non-Jersey City residents for the benefit of the school district.

4. *Tuition Revenues and Expenditures*

Tuition Revenues - Tuition charges were established by the Board of Education based on estimated costs. The charges are subject to adjustment when the final costs are determined and certified by the State Department of Education.

Tuition Expenditures - Tuition charges for the fiscal years 2021-2022 and 2022-2023 were based on rates established by the receiving district. These rates are subject to change when the actual costs have been certified by the State Department of Education.

5. *Proprietary Funds, Operating and Nonoperating Revenues and Expenses*

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 food service enterprise fund, CASPER enterprise fund, other non-major enterprise funds and of the district’s internal service funds are charges to customers for sales and services. Operating expenses for enterprise funds and internal service funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses. Federal and State subsidies for the food service operation are considered nonoperating revenues.

NOTE 2 STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Information

In accordance with the requirements of the New Jersey Department of Education (“the Department”), the District annually prepares its operating budget for the forthcoming year. The budget, except for the general fund and special revenue fund, which is more fully explained below and in the notes to the required supplementary information, is prepared in accordance with accounting principles generally accepted in the United States of America and serves as a formal plan for expenditures and the proposed means for financing them.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

NOTE 2 STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)

A. Budgetary Information (Continued)

The District must prepare its budget in compliance with applicable laws limiting the amount by which the general fund property tax levy can increase in the annual school budget. The 2010 Tax Levy CAP Law is calculated using the formulas and provisions of NJSA 18A:7F-38. The law was originally adopted in 2007 and was most recently amended in 2018. The core of the tax-levy cap calculation is a 2% increase to the previous budget year's general fund tax levy with exceptions only for enrollment increases, increases for certain pension contributions in excess of 2%, certain healthcare increases, and amounts approved by a simple majority of voters at a special election. Additionally, school districts can bank the unused tax levy for use in any of the next three (3) succeeding budget years if they were not granted approval to exceed the tax levy cap by the voters. In addition, SDA Districts, formerly known as Abbott Districts, are permitted increases in the tax levy over the 2% limit to raise a general fund tax levy to an amount that does not exceed its local share of the adequacy budget during the 2018/2019 through 2024/2025 school years. The restrictions are solely on the tax levy for the general fund.

The annual budget is adopted in the spring of the preceding year for the general and special revenue funds. The District is not required to adopt an annual budget for the capital projects fund. The budget is submitted to the county superintendent for review and approval prior to adoption. Districts that have their school board members elected in November no longer have to submit their budgets that meet levy cap requirements for voter approval. Only a school board decision to exceed the tax levy cap would require voter approval for the additional amount on the November ballot. The Board adopted a resolution to move its annual election to the date of the general elections in accordance with the law; therefore voter approval of the annual budget is not required.

Budget adoptions and amendments are recorded in the District's board minutes. The budget is amended by the Board of Trustees as needed throughout the year. The budget for revenues, other resources, other uses, and fund balances is prepared by fund source and amount. The budget for expenditures is prepared by fund, program, function, object and amount. The legal level of budgetary control is established at the line item account within each fund. Line item accounts 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. 6:20-2A.2(m)1. The Board approved several budget transfers during 2022/2023. Also, during 2022/2023 the Board increased the original budget of the general fund by \$22,980,637 and the special revenue fund by \$25,205,985. The increases were funded by additional grant awards and the reappropriation of prior year general fund encumbrances.

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 of America, with the exception of the legally mandated revenue recognition of certain state aid payments for budgetary purposes only and the treatment of encumbrances in the special revenue fund as described in the Notes to Required Supplementary Information (RSI). Encumbrance accounting is also employed as an extension of formal budgetary integration in the governmental fund types. Unencumbered appropriations lapse at fiscal year end.

Encumbrance accounting is employed in the governmental funds. 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 committed and/or assigned 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 which are reappropriated and honored during the subsequent fiscal year.

B. Excess Expenditures Over Appropriations

The following is a summary of expenditures in excess of available appropriations. The overexpended appropriations resulted in unfavorable variances.

	<u>Final Budget</u>	<u>Actual</u>	<u>Unfavorable Variance</u>
General Fund			
Undistributed Expenditures			
Unallocated Benefits			
Workers Compensation	\$5,256,730	\$5,994,342	\$(737,612)

The above variances was the result of an audit adjustment and was offset with other available resources.

**JERSEY CITY PUBLIC SCHOOLS
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

NOTE 2 STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)

C. Capital Reserve

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

Funds placed in the capital reserve are restricted to capital projects in the district’s approved Long Range Facilities Plan (LRFP). Upon submission of the LRFP to the Department, a district may increase the balance in the capital reserve by appropriating funds in the annual general fund budget certified for taxes or by transfer by board resolution at year end of any unanticipated revenue or unexpended line-item appropriation amounts or both. A district may also appropriate additional amounts when the express 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-14.1(g), the balance in the reserve cannot at any time exceed the local support costs of uncompleted capital projects in its approved LRFP.

The activity of the capital reserve for the fiscal year ended June 30, 2023 is as follows:

Balance, July 1, 2022	\$ 608
Balance, June 30, 2023	<u>\$ 608</u>

D. Calculation of Excess Surplus

In accordance with N.J.S.A. 18A:7F-7, as amended, the restricted fund balance for 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 restrict General Fund fund balance in excess of 2% of budget expenditures at the fiscal year end of June 30 if they did not appropriate a required minimum amount as budgeted fund balance in their subsequent year’s budget. The excess fund balance at June 30, 2023 is \$162,430,031. Of this amount, \$63,704,750 was designated and appropriated in the 2023/2024 original budget certified for taxes and the remaining amount of \$98,725,281 is required to be appropriated in the 2024/2025 original budget certified for taxes.

NOTE 3 DETAILED NOTES ON ALL FUNDS

A. Cash Deposits and Investments

Cash Deposits

The District’s deposits are insured through either the Federal Deposit Insurance Corporation (FDIC), National Credit Union Share Insurance Fund (NCUSIF), Securities Investor Protection Corporation (SIPC) or New Jersey’s Governmental Unit Deposit Protection Act (GUDPA). The District is required to deposit their funds in a depository which is protecting such funds pursuant to GUDPA. The New Jersey Governmental Unit Deposit Protection Act requires all banks doing business in the State of New Jersey to pledge collateral equal to at least 5% of the average amount of its public deposits and 100% of the average amount of its public funds in excess of the lesser of 75% of its capital funds or \$200 million for deposits in excess of the FDIC and NCUSIF insured amounts. GUDPA does not protect intermingled trust funds, withholdings from an employee’s salary or funds which may pass to the local government upon the happening of a future condition.

**JERSEY CITY PUBLIC SCHOOLS
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

NOTE 3 DETAILED NOTES ON ALL FUNDS (Continued)

A. Cash Deposits and Investments (Continued)

Cash Deposits (Continued)

Bank balances are insured up to \$250,000 in the aggregate by the FDIC for each bank. NCUSIF insures credit union accounts up to \$250,000 in the aggregate for each financial institution. SIPC replaces cash claims up to a maximum of \$250,000 for each failed brokerage firm. At June 30, 2023, the book value of the Board's deposits was \$399,697,858 and bank and brokerage firm balances of the Board's deposits amounted to \$423,186,092. The Board's deposits which are displayed on the various fund balance sheets as "cash and cash equivalents" are categorized as:

Depository Account

Insured	\$ 406,686,092
Uninsured and Collateralized	<u>16,500,000</u>
	<u>\$ 423,186,092</u>

Custodial Credit Risk – Deposits – Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The Board does not have a policy for custodial credit risk. As of June 30, 2023 the Board's bank balance of \$16,500,000 was exposed to custodial credit risk as follows:

Depository Account

Uninsured and Collateralized:

Collateral held by pledging financial institution's trust department but not in the Board's name	<u>\$ 16,500,000</u>
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Investments

The Board 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; any obligation that a federal agency or a federal instrumentality has issued in accordance with an act of Congress, which security has a maturity date not greater than 397 days from the date of purchase, provided that such obligations bear a fixed rate of interest not dependent on any index or other external factor; 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; Bonds or other obligations, having a maturity date of not more than 397 days from the date of purchase, issued by New Jersey school districts, municipalities, counties, and entities subject to the "Local Authorities Fiscal Control Law," (C.40A:5A-1 et seq.); Other bonds or obligations having a maturity date not more than 397 days from the date of purchase may be approved by the Division of Investment in the Department of the Treasury for investment by school districts; Local Government investment pools; deposits with the State of New Jersey Cash Management Fund established pursuant to section 1 of P.L. 1977, c.281 (C.52:18A-90.4); and agreements for the repurchase of fully collateralized securities, if transacted in accordance with the above statute.

As of June 30, 2023, the Board had no outstanding investments.

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

Credit Risk – Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. State law limits investments as noted above (N.J.S.A. 18A:20-37). The District does not have an investment policy that would further limit its investment choices.

Concentration of Credit Risk – The concentration of credit risk is the risk of loss that may be caused by the Board's investment in a single issuer. The Board places no limit in the amount the District may invest in any one issuer.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

NOTE 3 DETAILED NOTES ON ALL FUNDS (Continued)

B. Receivables

Receivables as of June 30, 2023 for the district's individual major funds and internal service funds including the applicable allowances for uncollectible accounts, are as follows:

	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Food Service</u>	<u>CASPER</u>	<u>Regional Day Internal Service Funds</u>	<u>Total</u>
Receivables:							
Accounts	\$ 2,191,920	\$ 170,992		\$ 122,907	\$ 318,811	\$ 21,797	\$ 2,826,427
Intergovernmental-							-
Federal		15,318,270		2,615,608			17,933,878
State	56,458,511		\$ 153,431	76,057			56,687,999
Local Property Taxes	34,099,808						34,099,808
Local Payroll Taxes	5,909,091						5,909,091
Local - Other	<u>1,655,557</u>	<u>1,911,862</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,567,419</u>
Gross Receivables	100,314,887	17,401,124	153,431	2,814,572	318,811	21,797	121,024,622
Less: Allowance for Uncollectibles	<u>-</u>	<u>-</u>	<u>-</u>	<u>(6,713)</u>	<u>-</u>	<u>-</u>	<u>(6,713)</u>
Net Total Receivables	<u>\$ 100,314,887</u>	<u>\$ 17,401,124</u>	<u>\$ 153,431</u>	<u>\$ 2,807,859</u>	<u>\$ 318,811</u>	<u>\$ 21,797</u>	<u>\$ 121,017,909</u>

C. Unearned Revenue

Governmental funds report unearned revenue in connection with resources that have been received, but not yet earned. At the end of the current fiscal year, the various components of unearned revenue reported in the governmental funds were as follows:

Special Revenue Fund	
Unencumbered Grant Draw Downs	\$ 27,891,634
Grant Draw Downs for Year-End Encumbrances	1,786,871
Capital Projects Fund	
Unrealized School Facilities Grants	<u>153,431</u>
 Total Unearned Revenue for Governmental Funds	 <u>\$ 29,831,936</u>

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

NOTE 3 DETAILED NOTES ON ALL FUNDS (Continued)

D. Capital Assets

Capital asset activity for the fiscal year ended June 30, 2023 was as follows:

	<u>Balance, July 1, 2022</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance, June 30, 2023</u>
Governmental Activities:				
Capital Assets, Not Being Depreciated:				
Land	\$ 14,846,605			\$ 14,846,605
Construction in Progress	<u>-</u>	<u>\$ 8,269,077</u>	<u>-</u>	<u>8,269,077</u>
Total Capital Assets, Not Being Depreciated	<u>14,846,605</u>	<u>8,269,077</u>	<u>-</u>	<u>23,115,682</u>
Capital Assets, Being Depreciated:				
Buildings and Improvements	410,221,833			410,221,833
Machinery and Equipment	<u>41,439,223</u>	<u>2,471,361</u>	<u>-</u>	<u>43,910,584</u>
Total Capital Assets Being Depreciated	<u>451,661,056</u>	<u>2,471,361</u>	<u>-</u>	<u>454,132,417</u>
Less Accumulated Depreciation for:				
Buildings and Improvements	(203,986,248)	(8,915,313)		(212,901,561)
Machinery and Equipment	<u>(29,129,715)</u>	<u>(1,594,007)</u>	<u>-</u>	<u>(30,723,722)</u>
Total Accumulated Depreciation	<u>(233,115,963)</u>	<u>(10,509,320)</u>	<u>-</u>	<u>(243,625,283)</u>
Total Capital Assets, Being Depreciated, Net	<u>218,545,093</u>	<u>(8,037,959)</u>	<u>-</u>	<u>210,507,134</u>
Governmental Activities Capital Assets, Net	<u>\$ 233,391,698</u>	<u>\$ 231,118</u>	<u>\$ -</u>	<u>\$ 233,622,816</u>
Business-Type Activities:				
Capital Assets, Being Depreciated:				
Machinery and Equipment	\$ 2,878,467	\$ 151,324	-	\$ 3,029,791
Total Capital Assets Being Depreciated	<u>2,878,467</u>	<u>151,324</u>	<u>-</u>	<u>3,029,791</u>
Less Accumulated Depreciation for:				
Machinery and Equipment	<u>(1,770,779)</u>	<u>(145,346)</u>	<u>-</u>	<u>(1,916,125)</u>
Total Accumulated Depreciation	<u>(1,770,779)</u>	<u>(145,346)</u>	<u>-</u>	<u>(1,916,125)</u>
Total Capital Assets, Being Depreciated, Net	<u>1,107,688</u>	<u>5,978</u>	<u>-</u>	<u>1,113,666</u>
Business-Type Activities Capital Assets, Net	<u>\$ 1,107,688</u>	<u>\$ 5,978</u>	<u>\$ -</u>	<u>\$ 1,113,666</u>

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

NOTE 3 DETAILED NOTES ON ALL FUNDS (Continued)

D. Capital Assets (Continued)

Depreciation expense was charged to functions/programs of the District as follows:

Governmental Activities:

Instruction

Regular	\$ 3,790,301
Special Education	1,084,862
Other Instruction	232,144
School-Sponsored/Activities and Athletics	<u>86,455</u>

Total Instruction	<u>5,193,762</u>
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Support Services

Student and Instruction Related Services	2,877,949
General Administrative Services	211,524
School Administrative Services	349,416
Central Services & Info. Technology	223,558
Plant Operations and Maintenance	1,271,480
Pupil Transportation	<u>378,983</u>

Total Support Services	<u>5,312,910</u>
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Total Governmental Funds	<u>10,506,672</u>
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Capital Assets Held by the Government's Internal Service Funds are Charged to the Various Functions Based on their Usage of the Assets	<u>2,648</u>
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Total Depreciation Expense - Governmental Activities	<u>\$ 10,509,320</u>
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Business-Type Activities:

Food Service Fund	<u>\$ 145,346</u>
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Total Depreciation Expense-Business-Type Activities	<u>\$ 145,346</u>
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**JERSEY CITY PUBLIC SCHOOLS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

NOTE 3 DETAILED NOTES ON ALL FUNDS (Continued)

D. Capital Assets (Continued)

Construction and Other Significant Commitments

The District has the following active construction projects as of June 30, 2023:

<u>Project</u>	<u>Remaining Commitment</u>
Exterior Door Replacements at Various Schools	\$ 1,673,000
Indoor Auditorium Seating at Various School	902,119
School Roof Replacement Project - PS #5 and PS #22	<u>1,386,620</u>
Total	<u>\$ 3,961,739</u>

E. Interfund Receivables, Payables, and Transfers

The composition of interfund balances as of June 30, 2023, is as follows:

Due To/From Other Funds

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Food Service Enterprise Fund	\$ 5,014,877
General Fund	CASPER Enterprise Fund	2,088,947
General Fund	Regional Day Internal Service Fund	2,134,408
Morning STAR Enterprise Fund	General Fund	80,589
Project Search Enterprise Fund	General Fund	<u>15,667</u>
Total		<u>\$ 9,334,488</u>

The above balances are the result of revenues earned or other financing sources received in one fund which are due to another fund and/or expenditures paid by one fund on behalf of another fund.

The District expects all interfund balances to be liquidated within one year.

Interfund Transfers

	<u>Transfer In:</u>			<u>Total</u>
	<u>General</u>	<u>Special Revenue</u>	<u>Food Service Enterprise Fund</u>	
Transfer Out:				
General Fund		\$ 3,868,836		\$ 3,868,836
Special Revenue Fund	<u>\$ 9,030,617</u>	<u>-</u>	<u>\$ 1,707,335</u>	<u>10,737,952</u>
Total Transfers	<u>\$ 9,030,617</u>	<u>\$ 3,868,836</u>	<u>\$ 1,707,335</u>	<u>\$ 14,606,788</u>

The above transfers are the result of revenues earned or appropriations available in one fund to finance expenditures in another fund.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

NOTE 3 DETAILED NOTES ON ALL FUNDS (Continued)

F. Long-Term Debt

General Obligation Bonds

Bonds issued by the City of Jersey City on behalf of the District are general obligation bonds of the City. Retirement of bonds and payments of interest are made from 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 behalf of the school District, on the City of Jersey City’s financial statements at June 30, 2023 are comprised after following:

\$9,830,000, 2015 B School Refunding Bonds, due in annual installments of \$1,020,000 to \$1,160,000 through fiscal year 2027, interest at 2.9% to 5.0%	<u>\$4,365,000</u>
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Principal and interest due on the outstanding bonds are as follows:

Year Ending June 30,	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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	<u>1,160,000</u>	<u>34,800</u>	<u>1,194,800</u>
Total	<u>\$ 4,365,000</u>	<u>\$ 454,500</u>	<u>\$ 4,819,500</u>

Bonds Authorized but Not Issued

As of June 30, 2023, the City, on behalf of the school district, had \$1,587,258 in school bonds authorized but not issued for local ordinance 97-006 – new public school #3.

Statutory Borrowing Power

The Board's remaining borrowing power under N.J.S. 18A:24-19, as amended, at June 30, 2023 was as follows:

4% of Equalized Valuation Basis (Municipal)	\$ 1,902,940,473
Less: Net Debt Issued and Authorized But Not Issued by City	<u>5,952,258</u>
Remaining Borrowing Power	<u>\$ 1,896,988,215</u>

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

NOTE 3 DETAILED NOTES ON ALL FUNDS (Continued)

G. Other Long-Term Liabilities

Changes in Long-Term Liabilities

Long-term liability activity for the fiscal year ended June 30, 2023, was as follows:

	Balance, <u>July 1, 2022</u>	<u>Additions</u>	<u>Reductions</u>	Balance, <u>June 30, 2023</u>	Due Within <u>One Year</u>
Governmental Activities:					
Compensated Absences	\$ 31,896,511	\$ 3,451,018	\$ (2,261,673)	\$ 33,085,856	\$ 2,300,000
Accrued Liability for Insurance Claims	9,383,526	69,290,111	(69,932,122)	8,741,515	
Net Pension Liability	<u>113,841,479</u>	<u>39,965,165</u>	<u>(11,861,089)</u>	<u>141,945,555</u>	<u>-</u>
Governmental Activity Long-Term Liabilities	<u>\$ 155,121,516</u>	<u>\$ 112,706,294</u>	<u>\$ (84,054,884)</u>	<u>\$ 183,772,926</u>	<u>\$ 2,300,000</u>
Business-Type Activities:					
Compensated Absences	<u>150,391</u>	<u>73,127</u>	<u>(65,536)</u>	<u>157,982</u>	<u>15,798</u>
Business-Type Activity Long-Term Liabilities	<u>\$ 150,391</u>	<u>\$ 73,127</u>	<u>\$ (65,536)</u>	<u>\$ 157,982</u>	<u>\$ 15,798</u>

Internal service funds predominantly serve the governmental funds. Accordingly, long-term liabilities for them are included as part of the above totals for governmental activities. Also, for the governmental activities, the liabilities for compensated absences and net pension liability are generally liquidated by the general fund.

NOTE 4 OTHER INFORMATION

A. Risk Management

Property and Liability Insurance

The District is exposed to various risks of loss related to property, general liability, automobile coverage, theft of, damage to and destruction of assets; errors and omissions; injuries to employees; student accident; termination of employees and natural disasters. The District has obtained commercial insurance coverage to guard against these events to minimize the exposure to the District should they occur. A complete schedule of insurance coverage can be found in the statistical section of this Annual Comprehensive Financial Report.

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 any one accident or occurrence, with any excess benefit being reimbursed through a Re-Insurance Agreement with Star Insurance Company. A contingent liability exists with respect to reinsurance, which would become an actual liability in the event the reinsuring company may not be able to meet their obligations to the District under existing reinsurance agreements.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

NOTE 4 OTHER INFORMATION (Continued)

A. Risk Management (Continued)

New Jersey Worker's Compensation Insurance (Continued)

Estimates of claims payable at June 30, 2023, are reported as claims and judgments payable. These estimates were determined based on claim information supplied by the claims administrator. The unpaid claims liability of \$10,486,361 reported at June 30, 2023 is based on the requirements of the Governmental Accounting Standards Board 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.

Changes in the balances of claims liabilities for the worker's compensation plan for the fiscal years ended June 30, 2023 and 2022 are as follows:

Governmental Activities:	Fiscal Year Ended	
	June 30, 2023	June 30, 2022
Unpaid Claims, Beginning of Year	\$ 8,842,855	\$ 8,921,609
Incurred Claims	7,637,858	3,526,885
Claim Payments	<u>(5,994,352)</u>	<u>(3,605,639)</u>
Unpaid Claims, End of Year	<u>10,486,361</u>	<u>8,842,855</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.

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 of claims incurred, but not reported (IBNR) at June 30, 2023, 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 \$8,741,515 reported at June 30, 2023 is based on the requirements of the GASB Statement No. 10, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. The entire liability is considered current as there is no reasonable basis to classify any portion as a long-term liability.

Changes in the balances of claims liabilities for employee health employee health insurance benefits plan for the fiscal years ended June 2023 and 2022 are as follows:

	Fiscal Year Ended	
	June 30, 2023	June 30, 2022
Unpaid Claims, July 1	\$ 9,383,526	\$ 11,287,109
Incurred Claims	69,290,111	88,240,321
Claim Paid	<u>(69,932,122)</u>	<u>(90,143,904)</u>
Unpaid Claims, End of Year	<u>8,741,515</u>	<u>9,383,526</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 two years.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

NOTE 4 OTHER INFORMATION (Continued)

A. Risk Management (Continued)

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 following is a summary of District contributions, employee contributions, reimbursements to the State for benefits paid and the ending balance of the District’s liability for unemployment compensation claims in the General Fund for the current and previous two years:

Fiscal Year Ended June 30,	District Contributions	Employee Contributions	Amount Reimbursed	Ending Balance
2023	None	\$ 1,127,872	\$ 584,886	\$ 1,324,742
2022	\$ 2,000,000	1,510,831	947,378	2,563,453
2021	None	548,155	602,662	-

In addition to the above balance available for unemployment claims, the District has accrued a liability of \$2,026,200 for existing claims as of June 30, 2023.

B. Contingent Liabilities

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 Board's Attorney the potential claims against the District not covered by insurance policies would not materially affect the financial condition of the District.

Federal and State Awards – 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, 2023, 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.

C. Federal Arbitrage Regulations

The District is subject to Section 148 of the Internal Revenue Code as it pertains to the arbitrage rebate on all tax-exempt obligations, both long and short-term debt. Under the 1986 Tax Reform Act, the Internal Revenue Service (IRS) required that all excess earnings from investment proceeds be rebated to the IRS. Arbitrage, for purposes of these regulations, is defined as the difference between the yield on the investment and the yield on the obligations issued. If there are excess earnings, this amount may be required to be rebated to the IRS. At June 30, 2023, the District had no estimated arbitrage earnings due to the IRS.

**JERSEY CITY PUBLIC SCHOOLS
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

NOTE 4 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans

Plan Descriptions and Benefits Provided

The State of New Jersey sponsors and administers the following contributory defined benefit public employee retirement systems (retirement systems) covering substantially all District employees who are eligible for pension coverage:

Public Employees' Retirement System (PERS) – Established in January 1955, under the provisions of N.J.S.A. 43:15A to provide coverage, to substantially all full time employees of the State or any county, municipality, school district, or public agency provided the employee is not a member of another State-administered retirement system. Membership is mandatory for such employees. PERS is a cost sharing multiple employer defined benefit pension plan. For additional information about PERS, please refer to the State Division of Pension and Benefits (Division's) Annual Comprehensive Financial Report (ACFR) which can be found at www.state.nj.us/treasury/pensions.

The vesting and benefit provisions are set by N.J.S.A. 43:15A. PERS provides retirement, death, and disability benefits. All benefits vest after ten years of service, except for medical benefits, which vest after 25 years of service or under the disability provisions of PERS.

The following represents the membership tiers for PERS:

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 tier 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 year of service credit is available to tier 4 members upon reached age 62 and tier 5 members upon reaching age 65. Early retirement benefits are available to tier 1 and 2 members before reaching age 60, tier 3 and 4 members with 25 or more years of service credit before age 62, and tier 5 members with 30 or more years of service credit before age 65. Benefits are reduced by a fraction of a percent for each month that a member retires prior to the age at which a member can receive full early retirement benefits in accordance with their respective tier. 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 ten years of service credit and have not reached the service retirement age for the respective tier.

Teachers' Pension and Annuity Fund (TPAF) – Established in January 1955, under the provisions of N.J.S.A. 18A:66 to provide coverage to substantially all full time certified teachers or professional staff of the public school systems in the State. Membership is mandatory for such employees. TPAF is a cost sharing multiple- employer defined benefit pension plan with a special funding situation, which the State is responsible to fund 100% of local employer contributions, excluding any local employer early retirement incentive (ERI) contributions. For additional information about TPAF, please refer to the State Division of Pension and Benefits (Division's) Annual Comprehensive Financial Report (ACFR) which can be found at www.state.nj.us/treasury/pensions.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

NOTE 4 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

Teachers' Pension and Annuity Fund (TPAF) (Continued)

The vesting and benefit provisions are set by N.J.S.A. 18A:66. TPAF provides retirement, death, and disability benefits. All benefits vest after ten years of service, except for medical benefits, which vest after 25 years of service or under the disability provisions of TPAF. 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 represent the membership tiers for 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 tier 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 year of service credit is available to tier 4 members upon reached age 62 and tier 5 members upon reaching age 65. Early retirement benefits are available to tier 1 and 2 members before reaching age 60, tier 3 and 4 members with 25 or more years of service credit before age 62, and tier 5 members with 30 or more years of service credit before age 65. Benefits are reduced by a fraction of a percent for each month that a member retires prior to the retirement for his/her respective tier. Deferred retirement is available to members who have at least ten 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 Board employees who are eligible for pension coverage.

Defined Contribution Retirement Program (DCRP) – established under the provisions of Chapter 92, P.L. 2007 and Chapter 103, P.L. 2008 to provide coverage to elected and certain appointed officials, effective July 1, 2007 and employees enrolled in PERS or TPAF on or after July 1, 2007 who earn in excess of established annual maximum compensation limits (equivalent to annual maximum wage for social security deductions). This provision was extended by Chapter 1, P.L. 2010, effective May 21, 2010, to new employees (Tier 2) of the PFRS and new employees who would otherwise be eligible to participate in PERS or TPAF on or after November 2, 2008 and do not earn the minimum salary required for tier 3 enrollment or do not work the minimum required hours for tier 4 and tier 5 enrollments but earn a base salary of at least \$5,000 are eligible for participation in the DCRP. Membership is mandatory for such individuals with vesting occurring after one (1) year of membership. DCRP is a defined contribution pension plan.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

NOTE 4 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

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

Measurement Focus and Basis of Accounting

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

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

Investment Valuation

The Division of Investment, Department of the Treasury, State of New Jersey (Division of Investment) manages and invests certain assets of the retirement systems. Prudential retirement is the third-party administrator for the DCRP and provides record keeping, administrative services and investment options. Investment transactions are accounted for on a trade or investment date basis. Interest and dividend income is 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.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

NOTE 4 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

Collective Net Pension Liability

The collective net pension liability of the participating employers for local PERS at June 30, 2022 is \$15.2 billion and the plan fiduciary net position as a percentage of the total pension liability is 62.91% . The collective net pension liability of the State funded TPAF at June 30, 2022 is \$51.7 billion and the plan fiduciary net position as a percentage of total pension liability is 32.29%.

The total pension liabilities were determined based on actuarial valuations as of July 1, 2021 which were rolled forward to June 30, 2022.

Actuarial Methods and Assumptions

In the July 1, 2021 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 Pension Contributions

The contribution policy is set by laws of the State of New Jersey and contributions are required by active members and participating employers. Plan members and employer contributions may be amended by State of New Jersey legislation with the amount of contributions 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 2023.

PERS employers’ and TPAF State’s nonemployer contributions are based on actuarially determined amounts, which include the normal cost and unfunded accrued liability. For the fiscal year ended June 30, 2023 for TPAF, which is a cost sharing multiple employer defined benefit pension plan with a special funding situation, the State’s annual pension contribution was more than the actuarial determined amount. For local PERS, which is a cost sharing multiple employer defined benefit pension plan, the annual pension contributions were equal to the actuarial determined amounts. TPAF nonemployer contributions are made annually by the State of New Jersey to the pension system on behalf of the Board. PERS employer contributions are made annually by the Board to the pension system in accordance with Chapter 114, P.L. 1997. In the DCRP, which is a defined contribution plan, member contributions are matched by a 3% employer contribution. All PERS and DCRP contributions made by the Board for fiscal years 2023, 2022 and 2021 were equal to the required contributions.

During the fiscal years ended June 30, 2023, 2022 and 2021 the District was required to contribute for PERS and DCRP and the State of New Jersey, as a nonemployer contributing entity, contributed for TPAF, respectively for normal cost pension and unfunded accrued liability contributions (including non-contributory group life insurance (NCGI)) the following amounts:

Fiscal Year Ended <u>June 30,</u>	<u>PERS</u>	On-behalf <u>TPAF</u>	<u>DCRP</u>
2023	\$ 11,861,089	\$ 86,306,454	\$ 150,581
2022	11,254,093	88,132,543	55,206
2021	10,656,655	67,303,148	126,785

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

NOTE 4 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

Employer and Employee Pension Contributions (Continued)

In addition for fiscal years 2023, 2022 and 2021 the State contributed \$15,717, \$15,732 and \$20,446, respectively for TPAF for Long Term Disability Insurance Premium (LTDI).

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 district-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 \$17,878,903 during the fiscal year ended June 30, 2023 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 district-wide financial statements (accrual basis) and the governmental fund financial statements (modified accrual basis) as both a revenue and expense/expenditure in accordance with GASB No. 85.

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

Public Employees Retirement System (PERS)

GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*, (GASB No. 68) requires participating employers in PERS 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. 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 measurement period July 1, 2021 through June 30, 2022. Employer allocation percentages have been rounded for presentation purposes.

Although the NJ Division of Pensions and Benefits ("Division") administers one cost-sharing multiple employer defined benefit pension plan, separate (sub) actuarial valuations are prepared to determine the actuarial determined contribution rate by group. Following this method, the measurement of the collective net pension liability, deferred outflows of resources, deferred inflows of resources and pension expense are determined separately for each individual employer of the State and local groups of the plan.

To facilitate the separate (sub) 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, 2022 are based on the ratio of each employer's contribution to total employer contributions of the group for the fiscal year ended June 30, 2022.

At June 30, 2023, the District reported in the statement of net position (accrual basis) a liability of \$141,945,555 for its proportionate share of the PERS net pension liability. The net pension liability was measured as of June 30, 2022 and was determined by an actuarial valuation as of July 1, 2021. The District's proportionate share of the net pension liability was based on the ratio of the District's share of contributions to the pension plan relative to the total contributions of all participating governmental entities, for the year ended June 30, 2022. At June 30, 2022, the District's proportionate share was .94057 percent, which was a decrease of .0204 percent from its proportionate share measured as of June 30, 2021 of .96097 percent.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

NOTE 4 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

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

Public Employees Retirement System (PERS) (Continued)

For the fiscal year ended June 30, 2023, the District recognized in the district-wide statement of activities (accrual basis) pension benefit of \$(12,571,789) for PERS. The pension contribution made by the District during the current 2022/2023 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, 2023 with a measurement date of the prior fiscal year end of June 30, 2022. 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, 2023 for contributions made subsequent to the measurement date. At June 30, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to PERS pension from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference Between Expected and Actual Experience	\$ 1,024,498	\$ 903,462
Changes of Assumptions	439,792	21,254,869
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	5,874,998	
Changes in Proportion and Differences Between District Contributions and Proportionate Share of Contributions	<u>90,323</u>	<u>8,523,443</u>
Total	<u>\$ 7,429,611</u>	<u>\$ 30,681,774</u>

At June 30, 2023, the amounts reported as deferred outflows of resources and deferred inflows of resources related to PERS pension will be recognized in pension expense/(benefit) as follows:

Year Ending <u>June 30,</u>	<u>Total</u>
2023	\$ (5,740,943)
2024	(5,740,943)
2025	(5,740,943)
2026	(5,740,945)
2027	(288,389)
Thereafter	<u>-</u>
	<u>\$ (23,252,163)</u>

**JERSEY CITY PUBLIC SCHOOLS
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

NOTE 4 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

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

Public Employees Retirement System (PERS) (Continued)

Actuarial Assumptions

The District’s total pension liability for the June 30, 2022 measurement date was determined by an actuarial valuation as of July 1, 2021, which was rolled forward to June 30, 2022. 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:	2.75-6.55%
	Based on Years of Service
Investment Rate of Return	7.00%

Mortality Rates

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 generational basis. Mortality improvement is based on Scale MP-2021.

The actuarial assumptions used in the July 1, 2021 valuation were based on the results of an actuarial experience study for the period July 1, 2018 to June 30, 2021.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

NOTE 4 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

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

Public Employees Retirement System (PERS) (Continued)

Long-Term Expected Rate of Return

In accordance with State statute, the long-term expected rate of return on plan investments (7% at June 30, 2022) is determined by the State Treasurer, after consultation with the Directors of the Division of Investment and Division of Pensions and Benefits, the board of trustees and actuaries. The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plans 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 weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the PERS's target asset allocation as of June 30, 2022 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Risk Mitigation Strategies	3.00%	4.91%
Cash Equivalents	4.00%	1.75%
U.S. Treasuries	4.00%	1.75%
Investment Grade Credit	7.00%	3.38%
US Equity	27.00%	8.12%
Non-US Developed Markets Equity	13.50%	8.38%
Emerging Markets Equity	5.50%	10.33%
High Yield	4.00%	4.95%
Real Assets	3.00%	7.60%
Private Credit	8.00%	8.10%
Real Estate	8.00%	11.19%
Private Equity	13.00%	11.80%

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

NOTE 4 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

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

Public Employees Retirement System (PERS) (Continued)

Discount Rate

The discount rate used to measure the total pension liability for PERS was 7.00% as of June 30, 2022. 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 nonemployer contributing entity will be based on 100% 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 in determining the total pension liability.

Sensitivity of Net Pension Liability

The following presents the District's proportionate share of the PERS net pension liability calculated using the discount rate of 7.00 percent, as well as what the District's proportionate share of the PERS net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.00 percent) or 1-percentage-point higher (8.00 percent) than the current rate:

	1% Decrease <u>6.00%</u>	Current Discount Rate <u>7.00%</u>	1% Increase <u>8.00%</u>
District's Proportionate Share of the PERS Net Pension Liability	<u>\$ 182,358,458</u>	<u>\$ 141,945,555</u>	<u>\$ 107,552,547</u>

The sensitivity analysis was based on the proportionate share of the District's net pension liability as of the measurement date of June 30, 2022. A sensitivity analysis specific to the District's net pension liability at June 30, 2022 was not provided by the pension system.

Pension Plan Fiduciary Net Position

Detailed information about the PERS 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.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

NOTE 4 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

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

Teachers Pension and Annuity Fund (TPAF)

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. The non-employer allocation percentages presented are based on the ratio of the State's contributions made as an employee and non-employer adjusted for unpaid early retirement incentives to total contributions to TPAF during the measurement period July 1, 2021 through June 30, 2022. Non-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, 2022, the State's pension contribution was more than the actuarial determined amount.

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

For the fiscal year ended June 30, 2023, the District recognized in the district-wide statement of activities (accrual basis) pension expense of \$29,313,571 for TPAF. This amount has been included in the district-wide statement of activities (accrual basis) as both a revenue and expense in accordance with GASB No. 85.

At June 30, 2023 the State's proportionate share of the net pension liability attributable to the District is \$1,089,205,778. The net pension liability was measured as of June 30, 2022 and was determined by an actuarial valuation as of July 1, 2021. The nonemployer allocation percentages are based on the ratio of the State's contributions made as a nonemployer attributable to the District adjusted for unpaid early retirement incentives relative to total contributions to TPAF during the year ended June 30, 2022. At June 30, 2022, the State's share of the net pension liability attributable to the District was 2.1111 percent, which was a decrease of 0.1609 percent from its proportionate share measured as of June 30, 2021 of 2.2720 percent.

**JERSEY CITY PUBLIC SCHOOLS
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

NOTE 4 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

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

Teachers Pension and Annuity Fund (TPAF) (Continued)

Actuarial Assumptions

The total pension liability for the June 30, 2022 measurement date was determined by an actuarial valuation as of July 1, 2021, which was rolled forward to June 30, 2022. 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:	2.75-5.65%
	Based on Years of Service
Investment Rate of Return	7.00%

Mortality Rates

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, 2021 valuation were based on the results of an actuarial experience study for the period July 1, 2018 to June 30, 2021.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

NOTE 4 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

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

Teachers Pension and Annuity Fund (TPAF) (Continued)

Long-Term Expected Rate of Return

In accordance with State statute, the long-term expected rate of return on plan investments (7% at June 30, 2022) is determined by the State Treasurer, after consultation with the Directors of the Division of Investment and Division of Pensions and Benefits, the board of trustees and actuaries. The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rate of return (expected returns, net of pension plans 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 weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the TPAF's target asset allocation as of June 30, 2022 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Risk Mitigation Strategies	3.00%	4.91%
Cash Equivalents	4.00%	1.75%
U.S. Treasuries	4.00%	1.75%
Investment Grade Credit	7.00%	3.38%
US Equity	27.00%	8.12%
Non-US Developed Markets Equity	13.50%	8.38%
Emerging Markets Equity	5.50%	10.33%
High Yield	4.00%	4.95%
Real Assets	3.00%	7.60%
Private Credit	8.00%	8.10%
Real Estate	8.00%	11.19%
Private Equity	13.00%	11.80%

Discount Rate

The discount rate used to measure the total pension liability for TPAF was 7.00% as of June 30, 2022. 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.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

NOTE 4 OTHER INFORMATION (Continued)

D. Employee Retirement Systems and Pension Plans (Continued)

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

Teachers Pension and Annuity Fund (TPAF) (Continued)

Sensitivity of Net Pension Liability

The following presents the State’s proportionate share of the TPAF net pension liability attributable to the District calculated using the discount rate of 7.00%, as well as what the State’s proportionate share of the TPAF net pension liability attributable to the District that would be if it were calculated using a discount rate that is 1-percentage-point lower (6.00% percent) or 1-percentage-point higher (8.00% percent) than the current rate:

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
State's Proportionate Share of the TPAF Net Pension Liability Attributable to the District	<u>\$ 1,277,116,921</u>	<u>\$ 1,089,205,778</u>	<u>\$ 930,914,252</u>

The sensitivity analysis was based on the State’s proportionate share of the net pension liability attributable to the District as of the measurement date of June 30, 2022. A sensitivity analysis specific to the State’s proportionate share of the net pension liability attributable to the District at June 30, 2022 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.

E. Post-Retirement Medical Benefits

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

As a result of implementing GASB Statement No. 74, *Financial Reporting for Postemployment Benefit Plans Other than Pension Plans*, the post-retirement health benefit program plan is reported in a Custodial Fund in the New Jersey Annual Comprehensive Financial Report for the fiscal year ended June 30, 2022. In addition, the plan is administered on a pay-as-you-go basis. Therefore, the plan has no assets accumulated in a qualified trust. In accordance with GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other than Pension* (GASB No. 75), the plan is classified as a multiple-employer defined benefit OPEB plan with a special funding situation that is not administered through a trust that meets the criteria in paragraph 4 of GASB No. 75.

Plan Description and Benefits Provided

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

**JERSEY CITY PUBLIC SCHOOLS
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

NOTE 4 OTHER INFORMATION (Continued)

E. Post-Retirement Medical Benefits (Continued)

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

Pursuant to Chapter 78, P.L. 2011, future retirees eligible for postretirement medical coverage who have less than 20 years of creditable service on June 28, 2011 will be required to pay a percentage of the cost of their health 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.

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

Plan Membership

Membership of the defined benefit OPEB plan consisted of the following at June 30, 2021:

Active Plan Members	213,148
Inactive Plan Members or Beneficiaries Currently Receiving Benefits	<u>151,669</u>
Total	<u>364,817</u>

Measurement Focus and Basis of Accounting

The financial statements of the post-employment 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 plan. 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.

Collective Net OPEB Liability

The collective net OPEB liability of the State, as the non-employer contributing entity, of the plan at June 30, 2022 is \$50.6 billion, and the plan fiduciary net position as a percentage of the total OPEB liability is zero percent.

The total OPEB liabilities at June 30, 2022 were determined based on actuarial valuations as of June 30, 2021 which were rolled forward to June 30, 2022.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

NOTE 4 OTHER INFORMATION (Continued)

E. Post-Retirement Medical Benefits (Continued)

Actuarial Methods and Assumptions

In the June 30, 2021 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 \$1.33 billion to the OPEB plan in fiscal year 2022.

The State sets the contribution rate based on a pay as you go basis rather than the actuarial determined contribution an amount actuarially determined in accordance with the parameters of GASB Statement 75. The actuarial determined contribution represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and any unfunded actuarial liabilities (or funding excess) of the plan using a systematic and rational method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with OPEB through the Plan. The State's contributions, as a nonemployer contributing entity, to the State Health Benefits Program Fund – Local Education Retired Employees Plan for retirees' post-retirement benefits on behalf of the School District for the fiscal years ended June 30, 2023, 2022 and 2021 were \$22,672,497, \$20,591,324 and \$21,091,758, respectively, which equaled the required contributions for each year. The State's contributions to the State Health Benefits Program Fund – Local Education Retired Employees Plan for PERS retirees' post-retirement benefits on behalf of the School 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 No. 85.

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

GASB Statement No. 75 requires participating employers in the State Health Benefit Program Fund – Local Education Retired Employees Plan to recognize their proportionate share of the collective OPEB liability, collective deferred outflows of resources, collective deferred inflows of resources and collective OPEB expense. The nonemployer allocation percentages presented are based on the ratio of the State's contributions made as a nonemployer toward the actuarially determined contribution amount to total contributions to the plan during the measurement period July 1, 2021 through June 30, 2022. Nonemployer allocation percentages have been rounded for presentation purposes.

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

For the fiscal year ended June 30, 2023, the District recognized in the district-wide statement of activities (accrual basis) OPEB expense of \$23,220,737. This amount has been included in the district-wide statement of activities (accrual basis) as both a revenue and expense in accordance with GASB No. 85.

At June 30, 2023 the State's proportionate share of the OPEB liability attributable to the District is \$1,221,848,379. The nonemployer allocation percentages are based on the ratio of the State's proportionate share of the OPEB liability attributable to the District at June 30, 2022 to the total OPEB liability of the State Health Benefit Program Fund – Local Education Retired Employees Plan at June 30, 2022. At June 30, 2022, the state's share of the OPEB liability attributable to the District was 2.4125% percent, which was a decrease of .0084 percent from its proportionate share measured as of June 30, 2021 of 2.4209 percent.

**JERSEY CITY PUBLIC SCHOOLS
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

NOTE 4 OTHER INFORMATION (Continued)

E. Post-Retirement Medical Benefits (Continued)

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

Actuarial Assumptions

The OPEB liability for the June 30, 2022 measurement date was determined by an actuarial valuation as of June 30, 2021, which was rolled forward to June 30, 2022. This actuarial valuation used the following actuarial assumptions, applied to all periods in the measurement.

	<u>PERS</u>	<u>TPAF</u>
Salary Increases	2.75% to 6.55% Based on Years of Service	2.75% to 4.25% Based on Years of Service

Preretirement mortality rates were based on the Pub-2010 Health “Teachers” (TPAF) and “General” (PERS) 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 disabled retirees. Future disabled retirees was based on the Pub-2010 “General” (PERS) and “Teachers” (TPAF) classification headcount-weighted disabled mortality table with fully generational mortality improvement projections from the central year using Scale MP-2021.

The actuarial assumptions used in the June 30, 2021 valuation were based on the results of the TPAF and PERS actuarial experience studies for the period July 1, 2018 to June 30, 2021.

100% of active members are considered to participate in the plan upon retirement.

Health Care Trend Assumptions

For pre-Medicare medical benefits, the trend rate is initially 6.25% and decreases to a 4.50% long-term trend rate after eight years. For post-65 medical benefits PPO, the trend is initially -1.99% in fiscal year 2023, increasing to 13.44% in fiscal year 2026 and decreases to 4.50% in fiscal year 2033. For HMO the trend is initially -3.54% in fiscal year 2023, increasing to 15.19% in fiscal year 2026 and decreases to 4.5% in fiscal year 2033. For prescription drug benefits, the initial trend rate is 8.00% and decreases to a 4.50% long-term trend rate after eight years. For the Medicare Part B reimbursement, the trend rate is 5.00%.

Discount Rate

The discount rate for June 30, 2022 was 3.54%. 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.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

NOTE 4 OTHER INFORMATION (Continued)

E. Post-Retirement Medical Benefits (Continued)

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

Changes 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, 2023 (measurement date June 30, 2022) is as follows:

	Total OPEB Liability <u>(State Share 100%)</u>
Balance, June 30, 2021 Measurement Date	\$ 1,452,726,786
Changes Recognized for the Fiscal Year:	
Service Cost	55,664,391
Interest on the Total OPEB Liability	32,380,330
Differences Between Expected and Actual Experience	39,893,397
Changes of Assumptions	(327,771,790)
Gross Benefit Payments	(32,073,674)
Contributions from the Member	1,028,939
Net Changes	<u>\$ (230,878,407)</u>
Balance, June 30, 2022 Measurement Date	<u>\$ 1,221,848,379</u>

Changes of assumptions and other inputs reflect a change in the discount rate from 2.16% in 2021 to 3.54% in 2022.

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, 2022.

Sensitivity of OPEB Liability

Sensitivity of the total OPEB liability to changes in the discount rate. The following presents the State's proportionate share of the OPEB liability attributable to the District calculated using the discount rate of 3.54%, as well as what the State's proportionate share of the OPEB liability attributable to the District that would be if it were calculated using a discount rate that is 1-percentage-point lower (2.54% percent) or 1-percentage-point higher (4.54% percent) than the current rate:

	1% Decrease <u>(2.54%)</u>	Current Discount Rate <u>(3.54%)</u>	1% Increase <u>(4.54%)</u>
State's Proportionate Share of the OPEB Liability Attributable to the District	<u>\$ 1,436,154,243</u>	<u>\$ 1,221,848,379</u>	<u>\$ 1,050,092,943</u>

**JERSEY CITY PUBLIC SCHOOLS
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

NOTE 4 OTHER INFORMATION (Continued)

E. 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 (Continued)

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates. The following presents the State’s proportionate share of the OPEB liability attributable to the District calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

	<u>1%</u> <u>Decrease</u>	<u>Healthcare</u> <u>Cost Trend</u> <u>Rates</u>	<u>1%</u> <u>Increase</u>
State's Proportionate Share of the OPEB Liability Attributable to the District	<u>\$ 1,009,932,368</u>	<u>\$ 1,221,848,379</u>	<u>\$ 1,500,212,928</u>

The sensitivity analyses were based on the State’s proportionate share of the OPEB liability attributable to the District at June 30, 2022. Sensitivity analyses specific to the State’s proportionate share of the OPEB liability attributable to the District at June 30, 2022 were not provided by the pension system.

F. Tax Abatements

As defined by the Governmental Accounting Standards Board (GASB), 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 school tax revenue 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 Jersey City Public Schools, the District’s share of abated taxes resulting from the city having entered into a tax abatement agreement is indeterminate.

NOTE 5 RECENT HEALTHCARE DEVELOPMENTS

In early March of 2020, the World Health Organization declared a pandemic following the global outbreak of COVID-19, a respiratory disease caused by a newly discovered strain of coronavirus. On March 13, 2020, the President of the United States declared a national public health emergency to unlock federal funds and assistance to help states and local governments fight the pandemic. The Governor of the State declared a state of emergency and a public health emergency on March 9, 2020. In response to the COVID-19 pandemic, federal and State legislation and executive orders were implemented to mitigate the spread of the disease and provide relief to State and local governments. The pandemic and certain mitigation measures altered the behavior of businesses and people with negative impacts on regional, State and local economies. The national public health emergency and the State public health emergency have since ended, while the state of emergency declared by the State and several executive orders signed by the Governor remain to manage COVID-19 on an endemic level. Depending on future circumstances, ongoing actions could be taken by State, federal and local governments and private entities to mitigate the spread and impacts of COVID-19, its variants or other critical health care challenges.

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

NOTE 5 RECENT HEALTHCARE DEVELOPMENTS (Continued)

To date, the overall finances and operations of the Board have not been materially adversely affected by the COVID-19 pandemic. Nonetheless, the degree of any future impact to the Board's operations and finances is difficult to predict due to the dynamic nature of the COVID-19 pandemic and any additional actions that may be taken by governmental and other health care authorities to manage the COVID-19 pandemic.

The American Rescue Plan Act of 2021, H.R. 1319 (the "Plan"), signed into law by the President of the United States on March 11, 2021, provided \$1.9 trillion in relief designed to provide funding to address the COVID-19 pandemic and alleviate the economic and health effects of the COVID-19 pandemic. The Plan, in part, provides funding for State and local governments to offset costs to safely reopen schools during the COVID-19 pandemic and to subsidize COVID-19 testing and vaccination programs. In addition, the Plan includes \$350 billion in relief funds to public entities, such as the Board.

The Board has been awarded a total of \$168,081,319 in federal aid to address the effects of the COVID-19 pandemic.

NOTE 6 SUBSEQUENT EVENTS

On September 13, 2023, the District issued \$55,305,000 in School Energy Savings Obligation Refunding Bonds. These bonds were issued to finance expenditures related to the District's Energy Savings Improvement Program. The District awarded the sale of said bonds to Raymond James at an interest rate of 4.125% to 5.00%. These bonds, dated September 13, 2023, will mature over 20 years with the first maturity due February 15, 2025.

REQUIRED SUPPLEMENTARY INFORMATION - PART II

BUDGETARY COMPARISON SCHEDULES

JERSEY CITY PUBLIC SCHOOLS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	Total Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
REVENUES					
Local Sources					
Local Tax Levy	\$ 426,247,606		\$ 426,247,606	\$ 426,247,606	
Payroll Taxes Collected by Municipality for School District	65,000,000		65,000,000	65,000,000	
Rents and Royalties	87,200		87,200	88,853	\$ 1,653
Unrestricted Miscellaneous Revenues	1,841,237		1,841,237	13,736,288	11,895,051
Total Local Sources	493,176,043		493,176,043	505,072,747	11,896,704
State Sources					
Equalization Aid	149,169,625		149,169,625	149,169,625	
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				55,545,417	55,545,417
Stabilization Aid				33,701,019	33,701,019
Extraordinary Aid	1,785,679		1,785,679	4,655,991	2,870,312
Nonpublic Transportation Aid				178,776	178,776
On-Behalf TPAF Contributions (Non-Budget)					
Pension				85,125,436	85,125,436
Non-Contributory Insurance				1,181,018	1,181,018
Long Term Disability Insurance				15,717	15,717
Post-Retirement Medical				22,672,497	22,672,497
TPAF Social Security Contributions (Non-Budget)				17,878,903	17,878,903
Total State Sources	186,485,385		186,485,385	405,654,480	219,169,095
Federal Sources					
Medicaid Reimbursement	859,064		859,064	1,483,780	624,716
Total Federal Sources	859,064		859,064	1,483,780	624,716
Total Revenues	680,520,492		680,520,492	912,211,007	231,690,515
CURRENT EXPENDITURES					
Regular Programs - Instruction					
Salaries of Teachers					
Kindergarten	11,021,117	\$ 1,369,442	12,390,559	10,139,506	2,251,053
Grades 1-5	61,596,160	1,272,497	62,868,657	52,641,278	10,227,379
Grades 6-8	30,168,108	291,515	30,459,623	24,615,440	5,844,183
Grades 9-12	40,725,843	(95,683)	40,630,160	34,753,044	5,877,116
Regular Programs - Home Instruction					
Salaries of Teachers	680,338		680,338	434,066	246,272
Other Purchased Services	230,000	69,951	299,951	65,471	234,480
Regular Programs - Undistributed Instruction					
Other Salaries for Instruction	12,817,151	(1,262,016)	11,555,135	4,927,275	6,627,860
Unused Vacation Payment to Terminated/Retired Staff	94,126	(65,626)	28,500	28,475	25
Purchased Professional-Educational Services	3,001,782	(778,664)	2,223,118	74,519	2,148,599
Other Purchased Services	4,564,546	388,260	4,952,806	3,311,523	1,641,283
General Supplies	7,281,457	892,328	8,173,785	4,456,188	3,717,597
Textbooks	4,771,657	1,867,353	6,639,010	6,024,819	614,191
Other Objects	669,782	147,144	816,926	461,864	355,062
Total Regular Programs - Instruction	177,622,067	4,096,501	181,718,568	141,933,468	39,785,100

JERSEY CITY PUBLIC SCHOOLS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	Total Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
Special Education					
Cognitive - Mild					
Salaries of Teachers	\$ 560,956	\$ (9,751)	\$ 551,205	\$ 547,404	\$ 3,801
Other Salaries for Instruction	202,885	169,081	371,966	341,541	30,425
Unused Vacation Payment to Terminated/Retired Staff	2,966	(2,966)			
General Supplies	20,100	535	20,635	13,464	7,171
Total Cognitive - Mild	<u>786,907</u>	<u>156,899</u>	<u>943,806</u>	<u>902,409</u>	<u>41,397</u>
Cognitive - Moderate					
Salaries of Teachers	537,050	196	537,246	481,048	56,198
Other Salaries for Instruction	336,530	(196)	336,334	279,817	56,517
Unused Vacation Payment to Terminated/Retired Staff	5,933	(5,805)	128		128
General Supplies	10,000	305	10,305	3,869	6,436
Other Objects	1,700	-	1,700	1,000	700
Total Cognitive - Moderate	<u>891,213</u>	<u>(5,500)</u>	<u>885,713</u>	<u>765,734</u>	<u>119,979</u>
Learning and/or Learning Disabilities - Mild/Moderate					
Salaries of Teachers	7,255,680	(1,483,092)	5,772,588	4,070,232	1,702,356
Other Salaries for Instruction	2,915,183	195,291	3,110,474	2,492,879	617,595
Unused Vacation Payment to Terminated/Retired Staff	5,933	7,383	13,316	13,316	
Other Purchased Services	1,500	55	1,555	1,500	55
General Supplies	29,500	1,657	31,157	17,274	13,883
Textbooks	2,000	-	2,000	-	2,000
Total Learning and/or Learning Disabilities	<u>10,209,796</u>	<u>(1,278,706)</u>	<u>8,931,090</u>	<u>6,595,201</u>	<u>2,335,889</u>
Auditory Impairments					
Salaries of Teachers	196,810	(45,809)	151,001	500	150,501
Total Auditory Impairments	<u>196,810</u>	<u>(45,809)</u>	<u>151,001</u>	<u>500</u>	<u>150,501</u>
Emotional Regulation Impairment					
Salaries of Teachers	1,720,545	(138,874)	1,581,671	1,005,439	576,232
Other Salaries for Instruction	626,665	67,395	694,060	462,004	232,056
General Supplies	6,000	44	6,044	5,979	65
Total Emotional Regulation Impairment	<u>2,353,210</u>	<u>(71,435)</u>	<u>2,281,775</u>	<u>1,473,422</u>	<u>808,353</u>
Multiple Disabilities					
Salaries of Teachers	266,140	(104,552)	161,588	143,724	17,864
Other Salaries for Instruction	49,609		49,609		49,609
General Supplies	8,600	-	8,600	8,600	-
Total Multiple Disabilities	<u>324,349</u>	<u>(104,552)</u>	<u>219,797</u>	<u>152,324</u>	<u>67,473</u>
Resource Room/Resource Center					
Salaries of Teachers	30,696,239	3,389,182	34,085,421	30,382,109	3,703,312
Other Salaries for Instruction	2,193,148	309,588	2,502,736	1,367,773	1,134,963
Unused Vacation Payment to Terminated/Retired Staff	14,239	3,800	18,039	18,039	
Other Purchased Services	653,000		653,000	635,422	17,578
General Supplies	37,000	356	37,356	25,743	11,613
Total Resource Room/Resource Center	<u>33,593,626</u>	<u>3,702,926</u>	<u>37,296,552</u>	<u>32,429,086</u>	<u>4,867,466</u>

JERSEY CITY PUBLIC SCHOOLS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	Total Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
Autism					
Salaries of Teachers	\$ 8,858,839	\$ (1,275,298)	\$ 7,583,541	\$ 5,737,126	\$ 1,846,415
Other Salaries for Instruction	3,964,456	179,424	4,143,880	3,377,018	766,862
Unused Vacation Payment to Terminated/Retired Staff	5,933		5,933	5,270	663
General Supplies	30,100	854	30,954	23,620	7,334
Total Autism	<u>12,859,328</u>	<u>(1,095,020)</u>	<u>11,764,308</u>	<u>9,143,034</u>	<u>2,621,274</u>
Preschool Disabilities - Full-Time					
Salaries of Teachers	1,979,130	(88,826)	1,890,304	1,586,516	303,788
Other Salaries for Instruction	1,169,056	(87,485)	1,081,571	875,553	206,018
Unused Vacation Payment to Terminated/Retired Staff	-	20,836	20,836	20,836	-
Total Preschool Disabilities - Full-Time	<u>3,148,186</u>	<u>(155,475)</u>	<u>2,992,711</u>	<u>2,482,905</u>	<u>509,806</u>
Total Special Education - Instruction	<u>64,363,425</u>	<u>1,103,328</u>	<u>65,466,753</u>	<u>53,944,615</u>	<u>11,522,138</u>
Bilingual Education					
Salaries of Teachers	13,868,140	(170,848)	13,697,292	11,458,063	2,239,229
Other Salaries for Instruction	1,020,504	378,928	1,399,432	1,155,599	243,833
Unused Vacation Payment to Terminated/Retired Staff	5,933	(5,000)	933	933	933
Other Purchased Services	12,001	14,008	26,009	14,008	12,001
General Supplies	58,700	3,838	62,538	47,656	14,882
Textbooks	7,000	8,400	15,400	2,215	13,185
Other Objects	19,000	28,202	47,202	45,602	1,600
Total Bilingual Education - Instruction	<u>14,991,278</u>	<u>257,528</u>	<u>15,248,806</u>	<u>12,723,143</u>	<u>2,525,663</u>
School-Sponsored Co/Extra Curricular Activities					
Salaries	427,599	45,272	472,871	308,240	164,631
Purchased Services	82,695		82,695	44,338	38,357
Supplies and Materials	3,000	(500)	2,500	-	2,500
Other Objects	4,000	-	4,000	-	4,000
Total School-Sponsored Co/Extra Curricular Activities- Instruction	<u>517,294</u>	<u>44,772</u>	<u>562,066</u>	<u>352,578</u>	<u>209,488</u>
School-Sponsored Athletics					
Salaries	1,749,353	105,985	1,855,338	1,855,324	14
Purchased Services	1,138,011	639,779	1,777,790	1,418,545	359,245
Supplies and Materials	285,000	44,041	329,041	266,354	62,687
Other Objects	43,810	-	43,810	38,060	5,750
Total School-Sponsored Athletics	<u>3,216,174</u>	<u>789,805</u>	<u>4,005,979</u>	<u>3,578,283</u>	<u>427,696</u>
Total - Instruction	<u>260,710,238</u>	<u>6,291,934</u>	<u>267,002,172</u>	<u>212,532,087</u>	<u>54,470,085</u>

JERSEY CITY PUBLIC SCHOOLS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	Total Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
Undistributed Expenditures					
Instruction					
Tuition - Other LEA's Within State - Regular	\$ 308,297	\$ 532	\$ 308,829	\$ 22,975	\$ 285,854
Tuition - Other LEA's Within State - Special	855,167	395,706	1,250,873	1,209,556	41,317
Tuition to CSSD & Reg. Day Schools	1,478,685	852,722	2,331,407	2,178,586	152,821
Tuition to APSSD W/1 State	16,248,708	1,360,200	17,608,908	16,918,508	690,400
Tuition - State Facilities	538,636	-	538,636	538,636	-
Total Undistributed Expenditures - Instruction	19,429,493	2,609,160	22,038,653	20,868,261	1,170,392
Attendance and Social Work Services					
Salaries	552,443	4,513	556,956	539,033	17,923
Salaries of Family Liaisons/Community Parent Involvement Speci	1,412,441	89,195	1,501,636	1,336,888	164,748
Unused Vacation Payment to Terminated/Retired Staff	2,966	5,910	8,876	8,876	-
Other Purchased Services	2,720	745	3,465	2,677	788
Supplies and Materials	7,396	300	7,696	4,512	3,184
Total Attendance and Social Work Services	1,977,966	100,663	2,078,629	1,891,986	186,643
Health Services					
Salaries	5,189,900	109,221	5,299,121	4,857,346	441,775
Unused Vacation Payment to Terminated/Retired Staff	4,153	8,245	12,398	12,398	-
Purchased Professional and Technical Services	1,955,283	(421,357)	1,533,926	997,115	536,811
Other Purchased Services	100,000	240,000	340,000	121,397	218,603
Supplies and Materials	613,700	(508,665)	105,035	81,127	23,908
Other Objects	3,000	19	3,019	2,999	20
Total Health Services	7,866,036	(572,537)	7,293,499	6,072,382	1,221,117
Other Support Services-Students- Speech, OT, PT and Related Services					
Salaries	2,837,807	(450,730)	2,387,077	2,261,733	125,344
Purchased Professional- Educational Services	2,409,269	1,070,873	3,480,142	3,324,139	156,003
Total Other Support Services-Students-Related Services	5,247,076	620,143	5,867,219	5,585,872	281,347
Other Support Services - Students - Extra Serv.					
Salaries	2,807,255	(542,883)	2,264,372	2,156,763	107,609
Unused Vacation Payment to Terminated/Retired Staff	8,899	16,618	25,517	25,517	-
Total Other Support Services - Students - Extra Serv.	2,816,154	(526,265)	2,289,889	2,182,280	107,609
Guidance					
Salaries of Other Professional Staff	7,667,555	140,947	7,808,502	6,947,095	861,407
Other Salaries	892,525	(137,047)	755,478	390,762	364,716
Other Purchased Services	2,500	-	2,500	2,231	269
Supplies and Materials	85,993	6,394	92,387	85,295	7,092
Other Objects	250	-	250	-	250
Total Guidance	8,648,823	10,294	8,659,117	7,425,383	1,233,734
Other Support Services - Students - Child Study Teams					
Salaries of Other Professional Staff	15,088,930	(977,390)	14,111,540	13,951,520	160,020
Purchased Professional-Educational Services	436,000	(104,488)	331,512	289,471	42,041
Other Purchased Services	-	4,379	4,379	4,379	-
Supplies and Materials	585,000	(17,232)	567,768	67,177	500,591
Total Other Support Services - Students - Special Services	16,109,930	(1,094,731)	15,015,199	14,312,547	702,652

JERSEY CITY PUBLIC SCHOOLS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	Total Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
Undistributed Expenditures (Continued)					
Improvement of Instruction Services					
Salaries of Supervisors of Instruction	\$ 5,315,402	\$ (261,514)	\$ 5,053,888	\$ 4,866,972	\$ 186,916
Salaries of Other Professional Staff	483,367	(354,041)	129,326	129,326	
Salaries of Secretarial and Clerical Assistants	2,142,401	24,182	2,166,583	2,086,752	79,831
Unused Vacation Payment to Terminated/Retired Staff	62,617	(62,617)			
Other Purchased Services	53,208	145,963	199,171	123,972	75,199
Supplies and Materials	80,434	97,641	178,075	87,134	90,941
Total Improvement of Instruction Services	8,137,429	(410,386)	7,727,043	7,294,156	432,887
Educational Media Services/School Library					
Salaries	3,422,159	(168,242)	3,253,917	2,889,490	364,427
Salaries of Technology Coordinators	103,176		103,176	52,589	50,587
Unused Vacation Payment to Terminated/Retired Staff	5,933	(5,933)			
Purchased Professional and Tech Svcs	718,287		718,287	715,343	2,944
Other Purchased Services	404,758	5,597	410,355	402,446	7,909
Supplies and Materials	157,010	(23,112)	133,898	116,538	17,360
Total Educational Media Services/School Library	4,811,323	(191,690)	4,619,633	4,176,406	443,227
Instructional Staff Training Services					
Purchased Professional-Educational Serv.	97,380	(59,934)	37,446	8,000	29,446
Other Purchased Services	141,800	(18,166)	123,634	44,603	79,031
Supplies and Materials	39,400	(4,940)	34,460	18,244	16,216
Total Instructional Staff Training Services	278,580	(83,040)	195,540	70,847	124,693
Support Services - General Administration					
Salaries	4,022,447	(140,276)	3,882,171	3,708,276	173,895
Salaries of Attorneys	450,143	(35,000)	415,143	329,318	85,825
Unused Vacation Payment to Terminated/Retired Staff	35,596	194,835	230,431	229,484	947
Legal Services	1,734,852	(267,764)	1,467,088	707,741	759,347
Audit Fees	490,780	140,875	631,655	259,462	372,193
Other Purchased Professional Services	378,387	151,345	529,732	160,469	369,263
Purchased Technical Services	1,300	(817)	483		483
Communications/Telephone	903,012	87,446	990,458	782,426	208,032
BOE Other Purchased Services	13,380		13,380		13,380
Miscellaneous Purchased Services	3,337,485	(586,072)	2,751,413	1,611,015	1,140,398
General Supplies	189,588	(9,755)	179,833	57,636	122,197
Judgments Against The School District	3,200,000	(2,516,005)	683,995	67,451	616,544
Miscellaneous Expenditures	194,780	127,357	322,137	204,422	117,715
BOE Membership Dues and Fees	29,293	1,075	30,368	1,545	28,823
Total Support Services - General Administration	14,981,043	(2,852,756)	12,128,287	8,119,245	4,009,042
Support Services - School Administration					
Salaries of Principals/Asst. Principals/Prog Dir	13,631,247	(634,168)	12,997,079	11,702,405	1,294,674
Salaries of Secretarial and Clerical Assistants	6,771,172	381,381	7,152,553	6,006,192	1,146,361
Unused Vacation Payment to Terminated/Retired Staff	88,991	(44,087)	44,904	44,904	
Other Salaries	101,586	(17,519)	84,067	66,909	17,158
Purchased Prof. and Tech. Services	1,000	(1,000)			
Other Purchased Services	608,684	31,521	640,205	409,812	230,393
Supplies and Materials	758,361	(167,279)	591,082	470,320	120,762
Other Objects	17,560	269	17,829	11,791	6,038
Total Support Services - School Administration	21,978,601	(450,882)	21,527,719	18,712,333	2,815,386

JERSEY CITY PUBLIC SCHOOLS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	Total Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
Central Services					
Salaries	\$ 5,295,984	\$ (236,641)	\$ 5,059,343	\$ 4,868,736	\$ 190,607
Unused Vacation Payment to Terminated/Retired Staff	52,504	(28,382)	24,122	24,122	
Purchased Professional Services	402,500	104,415	506,915	93,580	413,335
Purchased Technical Services	344,511	34,053	378,564	222,837	155,727
Misc. Purchased Services	687,314	12,102	699,416	501,106	198,310
Supplies and Materials	616,636	113,025	729,661	169,012	560,649
Miscellaneous Expenditures	37,899	371,589	409,488	263,438	146,050
Total Central Services	<u>7,437,348</u>	<u>370,161</u>	<u>7,807,509</u>	<u>6,142,831</u>	<u>1,664,678</u>
Admin. Info. Technology					
Salaries	2,624,655	(90,000)	2,534,655	2,429,660	104,995
Unused Vacation Payment to Terminated/Retired Staff	11,866	61,786	73,652	73,652	
Purchased Professional Services	61,386	(7,762)	53,624	53,624	
Purchased Technical Services	2,025,896	(158,730)	1,867,166	1,504,034	363,132
Other Purchased Services	52,947	-	52,947	52,947	
Supplies and Materials	25,000	73,841	98,841	72,276	26,565
Total Admin. Info. Technology	<u>4,801,750</u>	<u>(120,865)</u>	<u>4,680,885</u>	<u>4,186,193</u>	<u>494,692</u>
Required Maintenance for School Facilities					
Salaries	5,177,588	(580,048)	4,597,540	4,544,739	52,801
Unused Vacation Payment to Terminated/Retired Staff	11,866	40,991	52,857	52,857	
Cleaning, Repair and Maintenance Services	6,683,270	5,901,320	12,584,590	10,566,564	2,018,026
Lead Testing of Drinking Water	1,525,000	(25,000)	1,500,000	344,963	1,155,037
General Supplies	750,000	117,286	867,286	694,715	172,571
Total Required Maintenance for School Facilities	<u>14,147,724</u>	<u>5,454,549</u>	<u>19,602,273</u>	<u>16,203,838</u>	<u>3,398,435</u>
Custodial Services					
Salaries	18,918,740	432,023	19,350,763	17,243,909	2,106,854
Unused Vacation Payment to Terminated/Retired Staff	59,331	58,785	118,116	118,116	
Purchased Professional and Technical Services	250,000	(68,008)	181,992	138,844	43,148
Cleaning, Repair and Maintenance	1,300,050	(184,904)	1,115,146	559,549	555,597
Rental of Land and Buildings Oth. Than Lease Pur Agmt.	514,440	83,230	597,670	458,110	139,560
Other Purchased Property Services	829,722	2,494,188	3,323,910	3,280,188	43,722
Insurance	2,980,574	905,214	3,885,788	342,090	3,543,698
Miscellaneous Purchased Services	835,239	(39,639)	795,600	243,508	552,092
General Supplies	750,000	920,029	1,670,029	1,652,608	17,421
Energy (Natural Gas)	500,000	9,864	509,864	463,192	46,672
Energy (Electricity)	4,710,000	6,974,104	11,684,104	6,606,079	5,078,025
Energy (Gasoline)	600,000	333,285	933,285	926,375	6,910
Total Custodial Services	<u>32,248,096</u>	<u>11,918,171</u>	<u>44,166,267</u>	<u>32,032,568</u>	<u>12,133,699</u>
Care and Upkeep of Grounds					
Salaries	529,403	(25,965)	503,438	414,392	89,046
Unused Vacation Payment to Terminated/Retired Staff	-	17,803	17,803	17,803	-
Total Care and Upkeep of Grounds	<u>529,403</u>	<u>(8,162)</u>	<u>521,241</u>	<u>432,195</u>	<u>89,046</u>
Security					
Salaries	9,523,073	(76,442)	9,446,631	8,447,811	998,820
Unused Vacation Payment to Terminated/Retired Staff	29,664	15,060	44,724	44,724	
Cleaning, Repair and Maintenance	700,000	125,832	825,832	753,795	72,037
General Supplies	118,250	42,783	161,033	126,115	34,918
Total Security	<u>10,370,987</u>	<u>107,233</u>	<u>10,478,220</u>	<u>9,372,445</u>	<u>1,105,775</u>

JERSEY CITY PUBLIC SCHOOLS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	Total Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
Student Transportation Services					
Salaries for Pupil Transportation (Between Home and School) - Regular	\$ 2,612,911	\$ (133,867)	\$ 2,479,044	\$ 2,425,820	\$ 53,224
Salaries for Pupil Transportation (Between Home and School) - Special Ed	100,931	82,995	183,926	183,730	196
Salaries for Pupil Transportation (Other than Between Home and School)	1,019,573	6,534	1,026,107	1,024,021	2,086
Unused Vacation Payment to Terminated/Retired Staff	8,899	(558)	8,341	8,341	
Other Purchased Prof. and Tech. Serv.	39,550	2,600	42,150	22,940	19,210
Cleaning, Repair and Maintenance Services	350,000	(11,541)	338,459	196,336	142,123
General Supplies					
Aid in Lieu of Payments - Nonpublic School	650,000	70,478	720,478	550,443	170,035
Contracted Services (Between Home and School) - Vendors	450,000	-	450,000	280,500	169,500
Contracted Services (Other than Between Home and School) - Vendors	705,855	254,754	960,609	722,602	238,007
Contracted Services (Spec Ed Students)-Vendors	20,430,000	142,404	20,572,404	15,500,019	5,072,385
Contracted Services (Spec Ed Students)-Joint Agreements	240,250	(97,186)	143,064	34,769	108,295
Miscellaneous Purchased Services-Transportation	16,000	4	16,004	10,000	6,004
General Supplies	123,000	192,119	315,119	189,783	125,336
Other Objects	4,050	750	4,800	-	4,800
Total Student Transportation Services	26,751,019	509,486	27,260,505	21,149,304	6,111,201
Allocated Benefits					
Regular Programs - Instruction					
Social Security Contributions	1,297,787	(106,266)	1,191,521	398,628	792,893
Other Retirement Contributions - PERS	526,312		526,312	526,312	
Health Benefits	2,461,335	255,125	2,716,460	1,303,047	1,413,413
Tuition Reimbursement	660,000		660,000	445,961	214,039
Unused Sick Payment to Terminated/Retired Staff	525,478	238,273	763,751	763,751	-
Total Regular Programs - Instruction	5,470,912	387,132	5,858,044	3,437,699	2,420,345
Special Programs - Instruction					
Social Security Contributions	164,519	47,607	212,126	185,287	26,839
Other Retirement Contributions - PERS	1,636,090		1,636,090	1,636,090	
Health Benefits	1,821,855	260,114	2,081,969	1,270,535	811,434
Unused Sick Payment to Terminated/Retired Staff	188,057	99,149	287,206	287,206	-
Total Special Regular Programs - Instruction	3,810,521	406,870	4,217,391	3,379,118	838,273
Other Instructional Programs - Instruction					
Social Security Contributions	141,903	(96,760)	45,143	37,121	8,022
Total Other Instructional Programs - Instruction	141,903	(96,760)	45,143	37,121	8,022
Attendance and Social Work Services					
Social Security Contributions	12,623	40,740	53,363	51,436	1,927
Other Retirement Contributions - PERS	188,650		188,650	188,650	
Health Benefits	181,280		181,280	173,410	7,870
Unused Sick Payment to Terminated/Retired Staff	6,048	410	6,458	6,458	-
Total Attendance and Social Work Services	388,601	41,150	429,751	419,954	9,797

JERSEY CITY PUBLIC SCHOOLS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	Total Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
Health Services					
Social Security Contributions	\$ 33,233	\$ 10,915	\$ 44,148	\$ 41,247	\$ 2,901
Other Retirement Contributions - PERS	25,364		25,364	25,364	
Health Benefits	262,242	(11,890)	250,352	230,043	20,309
Unused Sick Payment to Terminated/Retired Staff	2,419	30,306	32,725	32,725	-
Total Health Services	323,258	29,331	352,589	329,379	23,210
Other Support Student - Speech, OT, PT and Related Services					
Social Security Contributions	5,984		5,984	3,446	2,538
Health Benefits	863,713	(104,000)	759,713	583,892	175,821
Unused Sick Payment to Terminated/Retired Staff	5,443	(5,443)	-	-	-
Total Other Support Student Related Services	875,140	(109,443)	765,697	587,338	178,359
Other Support Services - Extraordinary Services					
Social Security Contributions	198,648		198,648	172,173	26,475
Other Retirement Contributions - PERS	308,468		308,468	308,468	
Health Benefits	1,315,688	(125,000)	1,190,688	939,492	251,196
Unused Sick Payment to Terminated/Retired Staff	24,192	(6,424)	17,768	17,768	-
Total Other Support Services - Extraordinary Services	1,846,996	(131,424)	1,715,572	1,437,901	277,671
Other Support Services - Guidance					
Social Security Contributions	11,140	2,528	13,668	11,328	2,340
Health Benefits	114,363	(40,899)	73,464	71,182	2,282
Unused Sick Payment to Terminated/Retired Staff	68,458	22,276	90,734	90,734	-
Total Other Support Services - Guidance	193,961	(16,095)	177,866	173,244	4,622
Other Support Services - Child Study Teams					
Social Security Contributions	15,664	21,290	36,954	30,505	6,449
Health Benefits	3,182,510	(350,789)	2,831,721	2,633,553	198,168
Unused Sick Payment to Terminated/Retired Staff	12,096	18,724	30,820	30,820	-
Total Other Support Services - Child Study Teams	3,210,270	(310,775)	2,899,495	2,694,878	204,617
Improvement of Instruction Services					
Social Security Contributions	216,778	249	217,027	176,568	40,459
Other Retirement Contributions - PERS	214,388		214,388	214,388	
Health Benefits	1,725,839	(344,264)	1,381,575	1,230,637	150,938
Tuition Reimbursement	45,000		45,000	13,167	31,833
Unused Sick Payment to Terminated/Retired Staff	101,361	(46,863)	54,498	54,498	-
Total Improvement of Instruction Services	2,303,366	(390,878)	1,912,488	1,689,258	223,230
Educational Media Services/School Library					
Social Security Contributions	10,236	1,117	11,353	7,422	3,931
Other Retirement Contributions - PERS	30,788		30,788	30,788	
Health Benefits	45,919	(26,618)	19,301	5,303	13,998
Unused Sick Payment to Terminated/Retired Staff	6,653	28,647	35,300	35,300	-
Total Educational Media Services/School Library	93,596	3,146	96,742	78,813	17,929

JERSEY CITY PUBLIC SCHOOLS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	Total Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
Support Services - General Administration					
Social Security Contributions	\$ 186,277	\$ 249	\$ 186,526	\$ 170,205	\$ 16,321
Other Retirement Contributions - PERS	330,042		330,042	330,042	-
Health Benefits	912,807	(108,000)	804,807	671,029	133,778
Tuition Reimbursement	30,000	(17,277)	12,723	12,723	-
Unused Sick Payment to Terminated/Retired Staff	64,469	(52,249)	12,220	12,220	-
Total Support Services - General Administration	1,523,595	(177,277)	1,346,318	1,183,496	162,822
Support Services - School Administration					
Social Security Contributions	69,830	(12,363)	57,467	37,046	20,421
TPAF Contribution - ERIP		51,587	51,587	51,587	-
Other Retirement Contributions - PERS	896,184		896,184	896,184	-
Health Benefits	136,234	50,746	186,980	166,407	20,573
Tuition Reimbursement	15,000	22,857	37,857	31,230	6,627
Unused Sick Payment to Terminated/Retired Staff	49,517	6,424	55,941	55,941	-
Total Support Services - School Administration	1,166,765	119,251	1,286,016	1,238,395	47,621
Support Services - Central Services					
Social Security Contributions	369,688		369,688	298,129	71,559
Other Retirement Contributions - PERS	638,758	(134,880)	503,878	503,878	-
Health Benefits	1,360,488	(387,000)	973,488	930,091	43,397
Unused Sick Payment to Terminated/Retired Staff	9,072	(2,994)	6,078	6,078	-
Total Central Services	2,378,006	(524,874)	1,853,132	1,738,176	114,956
Support Services - Administrative Information Technology					
Social Security Contributions	193,456		193,456	188,024	5,432
Other Retirement Contributions - PERS	241,073		241,073	241,073	-
Health Benefits	645,649	(66,000)	579,649	547,977	31,672
Unused Sick Payment to Terminated/Retired Staff	2,419	9,671	12,090	12,090	-
Total Administrative Information Technology	1,082,597	(56,329)	1,026,268	989,164	37,104
Required Maintenance for School Facilities					
Social Security Contributions	353,801	46,391	400,192	340,868	59,324
Other Retirement Contributions - PERS	586,327		586,327	586,327	-
Health Benefits	1,522,885	(498,467)	1,024,418	1,007,509	16,909
Unused Sick Payment to Terminated/Retired Staff	6,048	(1,563)	4,485	4,485	-
Total Required Maintenance for School Facilities	2,469,061	(453,639)	2,015,422	1,939,189	76,233
Custodial Services					
Social Security Contributions	1,405,214	26,748	1,431,962	1,343,201	88,761
Other Retirement Contributions - PERS	2,307,778		2,307,778	2,307,778	-
Health Benefits	6,903,034	(1,629,347)	5,273,687	4,829,933	443,754
Other Employee Benefits	105,000	(105,000)	-	-	-
Unused Sick Payment to Terminated/Retired Staff	54,431	(10,505)	43,926	43,926	-
Total Other Operating and Maintenance of Plant Services	10,775,457	(1,718,104)	9,057,353	8,524,838	532,515
Care and Upkeep of Grounds					
Social Security Contributions	25,601	14,223	39,824	32,810	7,014
Other Retirement Contributions - PERS	69,352		69,352	69,352	-
Health Benefits	152,938	(14,223)	138,715	101,383	37,332
Unused Sick Payment to Terminated/Retired Staff	3,024	(3,024)	-	-	-
Total Care and Upkeep of Grounds	250,915	(3,024)	247,891	203,545	44,346

JERSEY CITY PUBLIC SCHOOLS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	Total Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
Security					
Social Security Contributions	\$ 178,086	\$ (195)	\$ 177,891	\$ 144,506	\$ 33,385
Other Retirement Contributions - PERS	1,021,267		1,021,267	1,021,267	
Health Benefits	1,284,340	(903,845)	380,495	338,549	41,946
Other Employee Benefits	100,000	92,981	192,981	53,272	139,709
Unused Sick Payment to Terminated/Retired Staff	18,144	(2,450)	15,694	15,694	-
Total Security	2,601,837	(813,509)	1,788,328	1,573,288	215,040
Student Transportation Services					
Social Security Contributions	226,221	46,236	272,457	270,834	1,623
Other Retirement Contributions - PERS	273,373		273,373	273,373	
Health Benefits	799,466	34,297	833,763	826,801	6,962
Other Employee Benefits	11,500		11,500		11,500
Unused Sick Payment to Terminated/Retired Staff	3,024	11,120	14,144	14,144	-
Total Student Transportation Services	1,313,584	91,653	1,405,237	1,385,152	20,085
Unallocated Benefits					
Group Insurance	150,000		150,000	(9,370)	159,370
Social Security Contributions	3,317,162	1,702,421	5,019,583	3,869,696	1,149,887
TPAF Contributions - ERIP	3,313,035	4,001,804	7,314,839	6,638,946	675,893
Other Retirement Contributions - PERS	2,683,756	18,000	2,701,756	2,701,756	
Workers Compensation	4,347,565	909,165	5,256,730	5,994,342	(737,612)
Unemployment Compensation	3,000,000	(2,000,000)	1,000,000		1,000,000
Health Benefits	78,076,936	(4,034,290)	74,042,646	58,304,334	15,738,312
Total Unallocated Employee Benefits	94,888,454	597,100	95,485,554	77,499,704	17,985,850
TPAF On Behalf (Non-Budget)					
Pension Contribution				85,125,436	(85,125,436)
Non-Contributory Insurance				1,181,018	(1,181,018)
Long Term Disability Insurance				15,717	(15,717)
Post Retirement Medical				22,672,497	(22,672,497)
Reimbursed TPAF Social Security Contributions (Non-Budgeted)	-	-	-	17,878,903	(17,878,903)
Total TPAF On-Behalf Contributions	-	-	-	126,873,571	(126,873,571)
Total Undistributed Expenditures	345,677,576	12,262,048	357,939,624	423,644,293	(65,704,669)
Total Current Expenditures	606,387,814	18,553,982	624,941,796	636,176,380	(11,234,584)

JERSEY CITY PUBLIC SCHOOLS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	Total Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
CAPITAL OUTLAY					
Equipment					
Grades 1-5	\$ 295,350	\$ 150,369	\$ 445,719	\$ 194,742	\$ 250,977
Grades 6-8	11,980	132,892	144,872	144,536	336
Grades 9-12	156,566	8,860	165,426	85,709	79,717
Bilingual Education	17,770	35,621	53,391	53,333	58
Undistributed Expenditures					
Instruction	7	(7)			
Support Services - Students - Regular	21,305	267,660	288,965		288,965
General Administration	21,000	(6,000)	15,000		15,000
School Administration	-	6,999		6,999	
Required Maintenance for School Facilities	-	295,599	295,599	188,385	107,214
Custodial Services	245,000	429,897	674,897	107,667	567,230
Student Transportation - School Bus Regular	402,450	-	402,450	-	402,450
Total Equipment	<u>1,171,428</u>	<u>1,321,890</u>	<u>2,493,318</u>	<u>781,371</u>	<u>1,711,947</u>
Facilities Acquisition and Construction Services					
Architectural/Engineering Services	4,632,386	667,105	5,299,491	228,004	5,071,487
Construction Services	25,368,673	(2,409,429)	22,959,244	5,606,137	17,353,107
Total Facilities Acquis. and Const. Services	<u>30,001,059</u>	<u>(1,742,324)</u>	<u>28,258,735</u>	<u>5,834,141</u>	<u>22,424,594</u>
Total Capital Outlay	<u>31,172,487</u>	<u>(420,434)</u>	<u>30,752,053</u>	<u>6,615,512</u>	<u>24,136,541</u>
SPECIAL SCHOOLS					
Summer School - Instruction					
Salaries of Teachers	477,240	2,475	479,715	276,221	203,494
Other Purchased Services		8,250	8,250	8,250	
General Supplies	2,165	-	2,165	2,158	7
Total Summer School - Instruction	<u>479,405</u>	<u>10,725</u>	<u>490,130</u>	<u>286,629</u>	<u>203,501</u>
Summer School - Support Services					
Salaries of Teachers	64,240		64,240	64,240	
Personal Services - Employee Benefits	41,432	-	41,432	41,432	-
Total Summer School - Support Services	<u>105,672</u>	<u>-</u>	<u>105,672</u>	<u>105,672</u>	<u>-</u>
Evening School for the Foreign Born - Local - Instruction					
Salaries	210,000	-	210,000	119,310	90,690
General Supplies	4,264	-	4,264	3,897	367
Total Evening School for the Foreign Born - Local - Instruction	<u>214,264</u>	<u>-</u>	<u>214,264</u>	<u>123,207</u>	<u>91,057</u>
Evening School for the Foreign Born - Local - Support Services					
Salaries	12,000		12,000	12,000	
Personal Services - Employee Benefits	16,983	-	16,983	1,465	15,518
Total Evening School for the Foreign Born - Local - Support Services	<u>28,983</u>	<u>-</u>	<u>28,983</u>	<u>13,465</u>	<u>15,518</u>
Total Special Schools	<u>828,324</u>	<u>10,725</u>	<u>839,049</u>	<u>528,973</u>	<u>310,076</u>

JERSEY CITY PUBLIC SCHOOLS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	Total Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
Transfer of Funds To Charter Schools	\$ 129,414,608	\$ 4,836,364	\$ 134,250,972	\$ 121,964,933	\$ 12,286,039
Total Expenditures	<u>767,803,233</u>	<u>22,980,637</u>	<u>790,783,870</u>	<u>765,285,798</u>	<u>25,498,072</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(87,282,741)</u>	<u>(22,980,637)</u>	<u>(110,263,378)</u>	<u>146,925,209</u>	<u>257,188,587</u>
Other Financing Sources (Uses)					
Operating Transfers In:					
Contribution to School Based Budgets-General Fund	331,355,270	4,711,883	336,067,153	277,736,831	58,330,322
Contribution to School Based Budgets-Special Revenue Fund	10,929,982		10,929,982	9,030,617	(1,899,365)
Operating Transfers Out:					
Local Contribution to Special Revenue Fund					
Preschool Education Aid - Inclusion	(1,394,484)		(1,394,484)	(1,394,484)	
Transfer to Special Revenue Fund				(2,474,352)	(2,474,352)
Contribution to School Based Budgets	<u>(331,355,270)</u>	<u>(4,711,883)</u>	<u>(336,067,153)</u>	<u>(277,736,831)</u>	<u>(58,330,322)</u>
Total Other Financing Sources (Uses)	<u>9,535,498</u>	<u>-</u>	<u>9,535,498</u>	<u>5,161,781</u>	<u>(4,373,717)</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	<u>(77,747,243)</u>	<u>(22,980,637)</u>	<u>(100,727,880)</u>	<u>152,086,990</u>	<u>252,814,870</u>
Fund Balances, Beginning of Year	<u>280,988,888</u>	<u>-</u>	<u>280,988,888</u>	<u>280,988,888</u>	<u>-</u>
Fund Balances, End of Year	<u>\$ 203,241,645</u>	<u>\$ (22,980,637)</u>	<u>\$ 180,261,008</u>	<u>\$ 433,075,878</u>	<u>\$ 252,814,870</u>
Recapitulation of Fund Balance:					
Restricted					
Capital Reserve				\$ 608	
Excess Surplus, Designated for Subsequent Year's Expenditures				63,704,750	
Excess Surplus				98,725,281	
Committed					
Year-End Encumbrances				9,497,981	
Assigned					
Year-End Encumbrances				7,435,733	
Designated for Subsequent Year's Expenditures				148,800,479	
Unassigned				<u>104,911,046</u>	
				433,075,878	
Reconciliation to Governmental Fund Statements (GAAP)					
State Aid not Recognized on GAAP Basis				<u>(22,878,258)</u>	
Fund Balances for Governmental Funds (GAAP Basis)				<u>\$ 410,197,620</u>	

JERSEY CITY PUBLIC SCHOOLS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	Original Budget			Adjustments			Final Budget			Actual		
	Operating Fund	Blended Resource Fund	Total General Fund	Operating Fund	Blended Resource Fund	Total General Fund	Operating Fund	Blended Resource Fund	Total General Fund	Operating Fund	Blended Resource Fund	Total General Fund
REVENUES												
Local Sources												
Local Tax Levy	\$ 426,247,606		\$ 426,247,606				\$ 426,247,606		\$ 426,247,606	\$ 426,247,606		\$ 426,247,606
Payroll Taxes Collected by Municipality for School District	65,000,000		65,000,000				65,000,000		65,000,000	65,000,000		65,000,000
Rents and Royalties	87,200		87,200				87,200		87,200	88,853		88,853
Unrestricted Miscellaneous Revenues	1,841,237		1,841,237				1,841,237		1,841,237	13,736,288		13,736,288
Total Local Sources	493,176,043		493,176,043				493,176,043		493,176,043	505,072,747		505,072,747
State Sources												
Equalization Aid	149,169,625		149,169,625				149,169,625		149,169,625	149,169,625		149,169,625
Education Adequacy Aid	125,411		125,411				125,411		125,411	125,411		125,411
Transportation Aid	4,423,777		4,423,777				4,423,777		4,423,777	4,423,777		4,423,777
Special Education Aid	18,332,551		18,332,551				18,332,551		18,332,551	18,332,551		18,332,551
Security Aid	12,648,342		12,648,342				12,648,342		12,648,342	12,648,342		12,648,342
Maintenance of Equity Aid										55,545,417		55,545,417
Stabilization Aid										33,701,019		33,701,019
Extraordinary Aid	1,785,679		1,785,679				1,785,679		1,785,679	4,655,991		4,655,991
Nonpublic Transportation Aid										178,776		178,776
On-Behalf TPAF Contributions (Non-Budget)										83,125,436		83,125,436
Pension										1,181,018		1,181,018
Non-Contributory Insurance										15,717		15,717
Long Term Disability Insurance										22,672,497		22,672,497
Post-Retirement Medical										17,878,903		17,878,903
TPAF Social Security Contributions (Non-Budget)												
Post-Retirement Medical												
Total State Sources	186,485,385		186,485,385				186,485,385		186,485,385	405,654,480		405,654,480
Federal Sources												
Medicaid Reimbursement	859,064		859,064				859,064		859,064	1,483,780		1,483,780
Total Federal Sources	859,064		859,064				859,064		859,064	1,483,780		1,483,780
Total Revenues	680,520,492		680,520,492				680,520,492		680,520,492	912,211,007		912,211,007
CURRENT EXPENDITURES												
Regular Programs - Instruction												
Salaries of Teachers												
Kindergarten	299,125	\$ 10,721,992	11,021,117	\$ 31,118	\$ 1,338,324	\$ 1,369,442	330,243	\$ 12,060,316	12,390,559	228,566	\$ 9,910,940	10,139,506
Grades 1-5	4,972,112	56,624,048	61,596,160	1,267,073	5,424	1,272,497	6,239,185	56,629,472	62,868,657	2,772,902	49,868,376	52,641,278
Grades 6-8	1,749,961	28,418,147	30,168,108	86,559	204,956	291,515	1,836,520	28,623,103	30,459,623	917,366	23,697,874	24,615,440
Grades 9-12	3,598,230	37,127,613	40,725,843	(188,049)	92,366	(95,683)	3,410,181	37,219,979	40,630,160	2,419,109	32,333,935	34,753,044
Regular Programs - Home Instruction												
Salaries of Teachers	680,338		680,338				680,338		680,338	434,066		434,066
Other Purchased Services	230,000		230,000	69,951		69,951	299,951		299,951	65,471		65,471
Regular Programs - Undistributed Instruction												
Other Salaries for Instruction	4,964,299	7,852,852	12,817,151	(710,055)	(551,961)	(1,262,016)	4,254,244	7,300,891	11,555,135	1,311,583	3,615,692	4,927,275
Unused Vacation Payment to Terminated/Retired Staff	77,126	17,000	94,126	(77,126)	11,500	(65,626)		28,500	28,500		28,475	28,475
Purchased Professional-Educational Services	2,900,282	101,500	3,001,782	(769,366)	(9,298)	(778,664)	2,130,916	92,202	2,223,118	2,174	72,345	74,519
Other Purchased Services	2,899,272	1,665,274	4,564,546	223,103	165,157	388,260	3,122,375	1,830,431	4,952,806	1,858,291	1,453,232	3,311,523
General Supplies	3,080,010	4,201,447	7,281,457	157,145	735,183	892,328	3,237,155	4,936,630	8,173,783	344,465	4,111,723	4,456,188
Textbooks	4,536,197	235,460	4,771,657	1,905,907	(38,554)	1,867,353	6,442,104	196,906	6,639,010	5,982,155	42,664	6,024,819
Other Objects	141,958	527,824	669,782	89,034	58,110	147,144	230,992	585,934	816,926	167,243	294,621	461,864
Total Regular Programs - Instruction	30,128,910	147,493,157	177,622,067	2,085,294	2,011,207	4,096,501	32,214,204	149,504,364	181,718,568	16,503,591	125,429,877	141,933,468

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JERSEY CITY PUBLIC SCHOOLS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	Original Budget			Adjustments			Final Budget			Actual		
	Operating Fund	Blended Resource Fund	Total General Fund	Operating Fund	Blended Resource Fund	Total General Fund	Operating Fund	Blended Resource Fund	Total General Fund	Operating Fund	Blended Resource Fund	Total General Fund
Special Education												
Cognitive - Mild												
Salaries of Teachers	\$ 12,436	\$ 548,520	\$ 560,956	\$ (11,232)	\$ 1,481	\$ (9,751)	\$ 1,204	\$ 550,001	\$ 551,205	\$ 1,204	\$ 546,200	\$ 547,404
Other Salaries for Instruction	625	202,260	202,885	1,260	167,821	169,081	1,885	370,081	371,966	250	341,291	341,541
Unused Vacation Payment to Terminated/Retired Staff	2,966	-	2,966	(2,966)	-	(2,966)	-	-	-	-	-	-
General Supplies	-	20,100	20,100	-	535	535	-	20,635	20,635	-	13,464	13,464
Total Cognitive - Mild	16,027	770,880	786,907	(12,938)	169,837	156,899	3,089	940,717	943,806	1,454	900,955	902,409
Cognitive - Moderate												
Salaries of Teachers		537,050	537,050	196		196	196	537,050	537,246	196	480,852	481,048
Other Salaries for Instruction	625	335,905	336,530	(196)		(196)	429	335,905	336,334	279,817	279,817	279,817
Unused Vacation Payment to Terminated/Retired Staff	5,933	-	5,933	(5,805)		(5,805)	128	-	128	-	-	-
General Supplies	-	10,000	10,000	-	305	305	-	10,305	10,305	-	3,869	3,869
Other Objects	-	1,700	1,700	-	-	-	-	1,700	1,700	-	1,000	1,000
Total Cognitive - Moderate	6,558	884,655	891,213	(5,805)	305	(5,500)	753	884,960	885,713	196	765,538	765,734
Learning and/or Learning Disabilities - Mild/Moderate												
Salaries of Teachers	50,600	7,205,080	7,255,680	(6,566)	(1,476,526)	(1,483,092)	44,034	5,728,554	5,772,588	44,034	4,026,198	4,070,232
Other Salaries for Instruction	2,625	2,912,558	2,915,183		195,291	195,291	2,625	3,107,849	3,110,474	2,000	2,490,879	2,492,879
Unused Vacation Payment to Terminated/Retired Staff	5,933	-	5,933	7,383		7,383	13,316	-	13,316	13,316	-	13,316
Other Purchased Services	-	1,500	1,500	-	55	55	-	1,555	1,555	-	1,500	1,500
General Supplies	-	29,500	29,500	-	1,657	1,657	-	31,157	31,157	-	17,274	17,274
Textbooks	-	2,000	2,000	-	-	-	-	2,000	2,000	-	-	-
Total Learning and/or Learning Disabilities	59,158	10,150,638	10,209,796	817	(1,279,523)	(1,278,706)	59,975	8,871,115	8,931,090	59,350	6,535,851	6,595,201
Auditory Impairments												
Salaries of Teachers	500	196,310	196,810	-	(45,809)	(45,809)	500	150,501	151,001	500	-	500
Total Auditory Impairments	500	196,310	196,810	-	(45,809)	(45,809)	500	150,501	151,001	500	-	500
Emotional Regulation Impairment												
Salaries of Teachers	530,445	1,190,100	1,720,545	(138,874)		(138,874)	530,445	1,051,226	1,581,671	392,288	613,151	1,005,439
Other Salaries for Instruction	1,125	625,540	626,665	67,395		67,395	1,125	692,935	694,060	500	461,504	462,004
General Supplies	-	6,000	6,000	-	44	44	-	6,044	6,044	-	5,979	5,979
Total Emotional Regulation Impairment	531,570	1,821,640	2,353,210	-	(71,435)	(71,435)	531,570	1,750,205	2,281,775	392,788	1,080,634	1,473,422
Multiple Disabilities												
Salaries of Teachers	500	265,640	266,140	728	(105,280)	(104,552)	1,228	160,360	161,588	1,228	142,496	143,724
Other Salaries for Instruction	-	49,609	49,609	-	-	-	-	49,609	49,609	-	-	-
General Supplies	-	8,600	8,600	-	-	-	-	8,600	8,600	-	8,600	8,600
Total Multiple Disabilities	500	323,849	324,349	728	(105,280)	(104,552)	1,228	218,569	219,797	1,228	151,096	152,324
Resource Room/Resource Center												
Salaries of Teachers	1,357,430	29,338,809	30,696,239	(94,053)	3,483,235	3,389,182	1,263,377	32,822,044	34,085,421	1,250,697	29,131,412	30,382,109
Other Salaries for Instruction	3,350	2,189,798	2,193,148	13,218	296,370	309,588	16,568	2,486,168	2,502,736	12,751	1,355,022	1,367,773
Unused Vacation Payment to Terminated/Retired Staff	14,239	-	14,239	3,800		3,800	18,039	-	18,039	18,039	-	18,039
Other Purchased Services	650,000	3,000	653,000	-	356	356	650,000	3,000	653,000	632,755	2,667	635,422
General Supplies	-	37,000	37,000	-	-	-	-	37,356	37,356	-	25,743	25,743
Total Resource Room/Resource Center	2,025,019	31,568,607	33,593,626	(77,035)	3,779,961	3,702,926	1,947,984	35,348,568	37,296,552	1,914,242	30,514,844	32,429,086
Autism												
Salaries of Teachers	229,724	8,629,115	8,858,839	2,100	(1,277,398)	(1,275,298)	231,824	7,351,717	7,583,541	156,358	5,580,768	5,737,126
Other Salaries for Instruction	218,874	3,745,582	3,964,456	(16,469)	195,893	179,424	202,405	3,941,475	4,143,880	115,686	3,261,332	3,377,018
Unused Vacation Payment to Terminated/Retired Staff	5,933	-	5,933	-			5,933	-	5,933	5,270	-	5,270
General Supplies	-	30,100	30,100	-	854	854	-	30,954	30,954	-	23,620	23,620
Total Autism	454,531	12,404,797	12,859,328	(14,369)	(1,080,651)	(1,095,020)	440,162	11,324,146	11,764,308	277,314	8,865,720	9,143,034

JERSEY CITY PUBLIC SCHOOLS
 GENERAL FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	Original Budget			Adjustments			Final Budget			Actual		
	Operating Fund	Blended Resource Fund	Total General Fund	Operating Fund	Blended Resource Fund	Total General Fund	Operating Fund	Blended Resource Fund	Total General Fund	Operating Fund	Blended Resource Fund	Total General Fund
Preschool Disabilities - Full-Time												
Salaries of Teachers	\$ 1,979,130		\$ 1,979,130	\$ (88,826)		\$ (88,826)	\$ 1,890,304		\$ 1,890,304	\$ 1,586,516		\$ 1,586,516
Other Salaries for Instruction	1,169,056		1,169,056	(87,485)		(87,485)	1,081,571		1,081,571	875,533		875,533
Unused Vacation Payment to Terminated/Retired Staff	-	-	-	20,836	-	20,836	-	-	-	20,836	-	20,836
Total Preschool Disabilities - Full-Time	3,148,186	-	3,148,186	(155,475)	-	(155,475)	2,992,711	-	2,992,711	2,482,905	-	2,482,905
Total Special Education - Instruction	6,242,049	\$ 58,121,376	64,363,425	(264,077)	\$ 1,367,405	1,103,328	5,977,972	\$ 59,488,781	65,466,753	5,129,977	\$ 48,814,638	53,944,615
Bilingual Education												
Salaries of Teachers	36,000	13,832,140	13,868,140	10,812	(181,660)	(170,848)	46,812	13,650,480	13,697,292	46,312	11,411,751	11,458,063
Other Salaries for Instruction	89,456	931,048	1,020,504	360,249	18,679	378,928	449,705	949,727	1,399,432	449,205	706,394	1,155,599
Unused Vacation Payment to Terminated/Retired Staff	5,933	-	5,933	(5,000)	-	(5,000)	933	-	933	-	-	-
Other Purchased Services	12,091	-	12,091	14,008	-	14,008	26,009	-	26,009	14,008	-	14,008
General Supplies	-	58,700	58,700	-	3,838	3,838	-	62,538	62,538	-	47,656	47,656
Textbooks	-	7,000	7,000	8,400	-	8,400	8,400	7,000	15,400	-	2,215	2,215
Other Objects	19,000	-	19,000	28,202	-	28,202	47,202	-	47,202	45,602	-	45,602
Total Bilingual Education - Instruction	162,390	14,828,888	14,991,278	416,671	(159,143)	257,528	579,061	14,669,745	15,248,806	555,127	12,168,016	12,723,143
School-Sponsored Co/Extra Curricular Activities												
Salaries	114,279	313,320	427,599	(10,725)	55,997	45,272	103,554	369,317	472,871	60,075	248,165	308,240
Purchased Services	34,145	48,550	82,695	-	-	-	34,145	48,550	82,695	18,688	25,650	44,338
Supplies and Materials	1,500	1,500	3,000	-	(500)	(500)	1,500	1,000	2,500	-	-	-
Other Objects	-	4,000	4,000	-	-	-	-	4,000	4,000	-	-	-
Total School-Sponsored Co/Extra Curricular Activities - Instruction	149,924	367,370	517,294	(10,725)	55,497	44,772	139,199	422,867	562,066	78,763	273,815	352,578
School-Sponsored Athletics												
Salaries	1,749,333	-	1,749,333	105,985	-	105,985	1,855,338	-	1,855,338	1,855,324	-	1,855,324
Purchased Services	1,138,011	-	1,138,011	639,779	-	639,779	1,777,790	-	1,777,790	1,418,545	-	1,418,545
Supplies and Materials	285,000	-	285,000	44,041	-	44,041	329,041	-	329,041	266,354	-	266,354
Other Objects	43,810	-	43,810	-	-	-	43,810	-	43,810	38,060	-	38,060
Total School-Sponsored Athletics	3,216,174	-	3,216,174	789,805	-	789,805	4,005,979	-	4,005,979	3,578,283	-	3,578,283
Total - Instruction	39,899,447	220,810,791	260,710,238	3,016,968	3,274,966	6,291,934	42,916,415	224,085,757	267,002,172	25,845,741	186,686,346	212,532,087
Undistributed Expenditures												
Instruction												
Tuition - Other LEA's Within State - Regular	308,297	-	308,297	532	-	532	308,829	-	308,829	22,975	-	22,975
Tuition - Other LEA's Within State - Special	855,167	-	855,167	395,706	-	395,706	1,250,873	-	1,250,873	1,209,556	-	1,209,556
Tuition to CSSD & Reg. Day Schools	1,478,685	-	1,478,685	852,722	-	852,722	2,331,407	-	2,331,407	2,178,586	-	2,178,586
Tuition to APSSD W/ State	16,248,708	-	16,248,708	1,360,200	-	1,360,200	17,608,908	-	17,608,908	16,918,508	-	16,918,508
Tuition - State Facilities	538,636	-	538,636	-	-	-	538,636	-	538,636	538,636	-	538,636
Total Undistributed Expenditures - Instruction	19,429,493	-	19,429,493	2,609,160	-	2,609,160	22,038,653	-	22,038,653	20,868,261	-	20,868,261
Attendance and Social Work Services												
Salaries	463,278	89,165	552,443	4,513	-	4,513	467,791	89,165	556,956	467,790	71,243	539,033
Salaries of Family Liaison/Community Parent Involvement Specialists	162,029	1,250,412	1,412,441	23,612	65,583	89,195	185,641	1,315,995	1,501,636	175,997	1,160,891	1,336,888
Unused Vacation Payment to Terminated/Retired Staff	2,966	-	2,966	5,910	-	5,910	8,876	-	8,876	8,876	-	8,876
Other Purchased Services	2,720	-	2,720	745	-	745	3,465	-	3,465	2,677	-	2,677
Supplies and Materials	1,596	5,800	7,396	-	300	300	1,596	6,100	7,696	1,235	3,277	4,512
Total Attendance and Social Work Services	632,589	1,345,377	1,977,966	34,780	65,883	100,663	667,369	1,411,260	2,078,629	656,375	1,235,411	1,891,986
Health Services												
Salaries	1,139,057	4,050,843	5,189,900	150,556	(41,335)	(26,779)	1,289,613	4,009,508	5,299,121	1,235,285	3,622,061	4,857,346
Unused Vacation Payment to Terminated/Retired Staff	4,133	-	4,133	8,245	-	8,245	12,398	-	12,398	12,398	-	12,398
Purchased Professional and Technical Services	1,955,283	-	1,955,283	(421,337)	-	(421,337)	1,533,926	-	1,533,926	997,115	-	997,115
Other Purchased Services	100,000	-	100,000	240,000	-	240,000	340,000	-	340,000	121,397	-	121,397
Supplies and Materials	502,000	111,700	613,700	(492,462)	(16,203)	(508,665)	9,538	95,497	105,035	4,417	76,710	81,127
Other Objects	-	3,009	3,009	-	19	19	-	3,019	3,019	-	2,999	2,999
Total Health Services	3,700,493	4,165,543	7,866,036	(315,018)	(57,519)	(572,537)	3,185,475	4,108,024	7,293,499	2,370,612	3,701,770	6,072,332

JERSEY CITY PUBLIC SCHOOLS
 GENERAL FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	Original Budget			Adjustments			Final Budget			Actual		
	Operating Fund	Blended Resource Fund	Total General Fund	Operating Fund	Blended Resource Fund	Total General Fund	Operating Fund	Blended Resource Fund	Total General Fund	Operating Fund	Blended Resource Fund	Total General Fund
Other Support Services-Students- Speech, OT, PT and Related Services												
Salaries	\$ 2,837,807		\$ 2,837,807	\$ (450,730)		\$ (450,730)	\$ 2,387,077		\$ 2,387,077	\$ 2,261,733		\$ 2,261,733
Purchased Professional- Educational Services	2,409,269	-	2,409,269	1,070,873	-	1,070,873	3,480,142	-	3,480,142	3,324,139	-	3,324,139
Total Other Support Services-Students-Related Services	5,247,076	-	5,247,076	620,143	-	620,143	5,867,219	-	5,867,219	5,585,872	-	5,585,872
Other Support Services - Students - Extra Serv.												
Salaries	2,807,255		2,807,255	(542,883)		(542,883)	2,264,372		2,264,372	2,156,763		2,156,763
Unused Vacation Payment to Terminated/Retired Staff	8,899	-	8,899	16,618	-	16,618	25,517	-	25,517	25,517	-	25,517
Total Other Support Services - Students - Extra Serv.	2,816,154	-	2,816,154	(526,265)	-	(526,265)	2,289,889	-	2,289,889	2,182,280	-	2,182,280
Guidance												
Salaries of Other Professional Staff	459,035	\$ 7,208,520	7,667,555	(39,000)	\$ 179,947	140,947	420,035	\$ 7,388,467	7,808,502	397,631	\$ 6,549,464	6,947,095
Other Salaries	118,005	774,520	892,525	(49,179)	(87,868)	(137,047)	68,826	686,652	755,478	30,754	360,008	390,762
Other Purchased Services	2,500		2,500				2,500		2,500	2,231		2,231
Supplies and Materials	2,533	83,460	85,993	16	6,378	6,394	2,549	89,838	92,387	2,352	82,943	85,295
Other Objects	250	-	250	-	-	-	250	-	250	-	-	-
Total Guidance	582,323	8,066,500	8,648,823	(88,163)	98,457	10,294	494,160	8,164,957	8,659,117	432,968	6,992,415	7,425,383
Other Support Services - Students - Child Study Teams												
Salaries of Other Professional Staff	15,088,930		15,088,930	(977,390)		(977,390)	14,111,540		14,111,540	13,951,520		13,951,520
Purchased Professional-Educational Services	436,000		436,000	(104,488)		(104,488)	331,512		331,512	289,471		289,471
Other Purchased Services				4,379		4,379	4,379		4,379	4,379		4,379
Supplies and Materials	585,000	-	585,000	(17,232)	-	(17,232)	567,768	-	567,768	67,177	-	67,177
Total Other Support Services - Students - Special Services	16,109,930	-	16,109,930	(1,094,731)	-	(1,094,731)	15,015,199	-	15,015,199	14,312,547	-	14,312,547
Undistributed Expenditures (Continued)												
Improvement of Instruction Services												
Salaries of Supervisors of Instruction	5,315,402		5,315,402	(261,514)		(261,514)	5,053,888		5,053,888	4,866,972		4,866,972
Salaries of Other Professional Staff	483,367		483,367	(354,041)		(354,041)	129,326		129,326	129,326		129,326
Salaries of Secretarial and Clerical Assistants	2,142,401		2,142,401	24,182		24,182	2,166,583		2,166,583	2,086,752		2,086,752
Unused Vacation Payment to Terminated/Retired Staff	62,617		62,617	(62,617)		(62,617)	-		-	-		-
Other Purchased Services	53,208		53,208	145,963		145,963	199,171		199,171	123,972		123,972
Supplies and Materials	80,434	-	80,434	97,641	-	97,641	178,073	-	178,073	87,134	-	87,134
Total Improvement of Instruction Services	8,137,429	-	8,137,429	(410,386)	-	(410,386)	7,727,043	-	7,727,043	7,294,156	-	7,294,156
Educational Media Services/School Library												
Salaries	79,025	3,343,134	3,422,159	(50,000)	(118,242)	(168,242)	29,025	3,224,892	3,253,917	16,855	2,872,635	2,889,490
Salaries of Technology Coordinators	103,176		103,176				103,176		103,176	52,589		52,589
Unused Vacation Payment to Terminated/Retired Staff	5,933		5,933	(5,933)		(5,933)						
Purchased Professional and Tech Svcs	718,287		718,287				718,287		718,287	715,343		715,343
Other Purchased Services	367,758	37,000	404,758		5,597	5,597	367,758	42,597	410,355	367,716	34,730	402,446
Supplies and Materials	-	157,010	157,010	-	(23,112)	(23,112)	-	133,898	133,898	-	116,538	116,538
Total Educational Media Services/School Library	1,274,179	3,537,144	4,811,323	(55,933)	(135,757)	(191,690)	1,218,246	3,401,387	4,619,633	1,152,503	3,023,903	4,176,406
Instructional Staff Training Services												
Purchased Professional-Educational Serv.	27,380	70,000	97,380	(20,000)	(39,934)	(59,934)	7,380	30,066	37,446		8,000	8,000
Other Purchased Services	124,000	17,800	141,800	(366)	(17,800)	(18,166)	123,634		123,634	44,603		44,603
Supplies and Materials	28,000	11,400	39,400	(7,044)	2,104	(4,940)	20,936	13,504	34,460	8,511	9,733	18,244
Total Instructional Staff Training Services	179,380	99,200	278,580	(27,410)	(55,630)	(83,040)	151,970	43,570	195,540	53,114	17,733	70,847

JERSEY CITY PUBLIC SCHOOLS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	Original Budget			Adjustments			Final Budget			Actual		
	Operating Fund	Blended Resource Fund	Total General Fund	Operating Fund	Blended Resource Fund	Total General Fund	Operating Fund	Blended Resource Fund	Total General Fund	Operating Fund	Blended Resource Fund	Total General Fund
Support Services - General Administration												
Salaries	\$ 4,022,447		\$ 4,022,447	\$ (140,276)		\$ (140,276)	\$ 3,882,171		\$ 3,882,171	\$ 3,708,276		\$ 3,708,276
Salaries of Attorneys	450,143		450,143	(35,000)		(35,000)	415,143		415,143	329,318		329,318
Unused Vacation Payment to Terminated/Retired Staff	35,596		35,596	194,835		194,835	230,431		230,431	229,484		229,484
Legal Services	1,734,852		1,734,852	(267,764)		(267,764)	1,467,088		1,467,088	797,741		797,741
Audit Fees	490,780		490,780	140,875		140,875	631,655		631,655	259,462		259,462
Other Purchased Professional Services	378,387		378,387	151,345		151,345	529,732		529,732	160,469		160,469
Purchased Technical Services	1,300		1,300	(817)		(817)	483		483			
Communications/Telephone	903,012		903,012	87,446		87,446	990,458		990,458	782,426		782,426
BOE Other Purchased Services	13,380		13,380				13,380		13,380			
Miscellaneous Purchased Services	3,337,485		3,337,485	(586,072)		(586,072)	2,751,413		2,751,413	1,611,015		1,611,015
General Supplies	189,588		189,588	(9,755)		(9,755)	179,833		179,833	57,636		57,636
Judgments Against The School District	3,200,000		3,200,000	(2,516,005)		(2,516,005)	683,995		683,995	67,451		67,451
Miscellaneous Expenditures	194,780		194,780	127,357		127,357	322,137		322,137	204,422		204,422
BOE Membership Dues and Fees	29,293		29,293	1,075		1,075	30,368		30,368	1,545		1,545
Total Support Services - General Administration	14,981,043	-	14,981,043	(2,852,756)	-	(2,852,756)	12,128,287	-	12,128,287	8,119,245	-	8,119,245
Support Services - School Administration												
Salaries of Principals/Asst. Principals/Prog Dir	1,751,716	\$ 11,879,531	13,631,247	(925,755)	\$ 291,587	(634,168)	825,961	\$ 12,171,118	12,997,079	552,850	\$ 11,149,555	11,702,405
Salaries of Secretarial and Clerical Assistants	192,333	6,578,839	6,771,172	143,688	237,693	381,381	336,021	6,816,532	7,152,553	283,992	5,722,200	6,006,192
Unused Vacation Payment to Terminated/Retired Staff	88,991		88,991	(44,087)		(44,087)	44,904		44,904	44,904		44,904
Other Salaries		101,586	101,586		(17,519)	(17,519)		84,067	84,067		66,909	66,909
Purchased Prof. and Tech. Services		1,000	1,000		(1,000)	(1,000)						
Other Purchased Services	9,000	599,684	608,684	11,100	20,421	31,521	20,100	620,105	640,205	14,600	395,212	409,812
Supplies and Materials	1,500	756,861	758,361		(167,279)	(167,279)	1,500	589,582	591,082		470,320	470,320
Other Objects	1,250	16,310	17,560	(1,250)	1,519	269	-	17,829	17,829	-	11,791	11,791
Total Support Services - School Administration	2,044,790	19,933,811	21,978,601	(816,304)	265,422	(450,882)	1,228,486	20,299,233	21,527,719	896,346	17,815,987	18,712,333
Central Services												
Salaries	5,295,984		5,295,984	(236,641)		(236,641)	5,059,343		5,059,343	4,868,736		4,868,736
Unused Vacation Payment to Terminated/Retired Staff	52,504		52,504	(28,382)		(28,382)	24,122		24,122	24,122		24,122
Purchased Professional Services	402,500		402,500	104,415		104,415	506,915		506,915	93,580		93,580
Purchased Technical Services	344,511		344,511	34,033		34,033	378,564		378,564	222,837		222,837
Misc. Purchased Services	687,314		687,314	12,102		12,102	699,416		699,416	501,106		501,106
Supplies and Materials	616,636		616,636	113,025		113,025	729,661		729,661	169,012		169,012
Miscellaneous Expenditures	37,899		37,899	371,589		371,589	409,488		409,488	263,438		263,438
Total Central Services	7,437,348	-	7,437,348	370,161	-	370,161	7,807,509	-	7,807,509	6,142,831	-	6,142,831
Admin. Info. Technology												
Salaries	2,624,655		2,624,655	(90,000)		(90,000)	2,534,655		2,534,655	2,429,660		2,429,660
Unused Vacation Payment to Terminated/Retired Staff	11,866		11,866	61,786		61,786	73,652		73,652	73,652		73,652
Purchased Professional Services	61,386		61,386	(7,762)		(7,762)	53,624		53,624	53,624		53,624
Purchased Technical Services	2,025,896		2,025,896	(158,730)		(158,730)	1,867,166		1,867,166	1,504,034		1,504,034
Other Purchased Services	52,947		52,947				52,947		52,947	52,947		52,947
Supplies and Materials	25,000		25,000	73,841		73,841	98,841		98,841	72,276		72,276
Total Admin. Info. Technology	4,801,750	-	4,801,750	(120,865)	-	(120,865)	4,680,885	-	4,680,885	4,186,193	-	4,186,193
Required Maintenance for School Facilities												
Salaries	5,177,588		5,177,588	(580,048)		(580,048)	4,597,540		4,597,540	4,544,739		4,544,739
Unused Vacation Payment to Terminated/Retired Staff	11,866		11,866	40,991		40,991	52,857		52,857	52,857		52,857
Cleaning, Repair and Maintenance Services	6,683,270		6,683,270	5,901,320		5,901,320	12,584,590		12,584,590	10,566,564		10,566,564
Lead Testing of Drinking Water	1,525,000		1,525,000	(25,000)		(25,000)	1,500,000		1,500,000	344,963		344,963
General Supplies	750,000		750,000	117,286		117,286	867,286		867,286	694,715		694,715
Total Required Maintenance for School Facilities	14,147,724	-	14,147,724	5,454,549	-	5,454,549	19,602,273	-	19,602,273	16,203,838	-	16,203,838

JERSEY CITY PUBLIC SCHOOLS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	Original Budget			Adjustments			Final Budget			Actual		
	Operating Fund	Blended Resource Fund	Total General Fund	Operating Fund	Blended Resource Fund	Total General Fund	Operating Fund	Blended Resource Fund	Total General Fund	Operating Fund	Blended Resource Fund	Total General Fund
Custodial Services												
Salaries	\$ 18,918,740		\$ 18,918,740	\$ 432,023		\$ 432,023	\$ 19,350,763		\$ 19,350,763	\$ 17,243,909		\$ 17,243,909
Unused Vacation Payment to Terminated/Retired Staff	59,331		59,331	58,785		58,785	118,116		118,116	118,116		118,116
Purchased Professional and Technical Services	250,000		250,000	(68,008)		(68,008)	181,992		181,992	138,844		138,844
Cleaning, Repair and Maintenance	1,300,050		1,300,050	(184,904)		(184,904)	1,115,146		1,115,146	559,549		559,549
Rental of Land and Buildings Oth. Than Lease Par Agmt.	514,440		514,440	83,230		83,230	597,670		597,670	458,110		458,110
Other Purchased Property Services	829,722		829,722	2,494,188		2,494,188	3,323,910		3,323,910	3,280,188		3,280,188
Insurance	2,980,574		2,980,574	905,214		905,214	3,885,788		3,885,788	342,090		342,090
Miscellaneous Purchased Services	835,239		835,239	(39,639)		(39,639)	795,600		795,600	243,508		243,508
General Supplies	750,000		750,000	920,029		920,029	1,670,029		1,670,029	1,652,608		1,652,608
Energy (Natural Gas)	500,000		500,000	9,864		9,864	509,864		509,864	463,192		463,192
Energy (Electricity)	4,710,000		4,710,000	6,974,104		6,974,104	11,684,104		11,684,104	6,606,079		6,606,079
Energy (Gasoline)	600,000		600,000	333,285		333,285	933,285		933,285	926,375		926,375
Total Custodial Services	32,248,096	-	32,248,096	11,918,171	-	11,918,171	44,166,267	-	44,166,267	32,032,368	-	32,032,368
Care and Upkeep of Grounds												
Salaries	529,403		529,403	(23,965)		(23,965)	503,438		503,438	414,392		414,392
Unused Vacation Payment to Terminated/Retired Staff	-		-	17,803		17,803	17,803		17,803	17,803		17,803
Total Care and Upkeep of Grounds	529,403	-	529,403	(8,162)	-	(8,162)	521,241	-	521,241	432,195	-	432,195
Security												
Salaries	2,631,365	\$ 6,891,708	9,523,073	(270,352)	\$ 193,910	(76,442)	2,361,013	\$ 7,085,618	9,446,631	2,241,745	\$ 6,206,066	8,447,811
Unused Vacation Payment to Terminated/Retired Staff	29,664		29,664	15,060		15,060	44,724		44,724	44,724		44,724
Cleaning, Repair and Maintenance	700,000		700,000	125,832		125,832	825,832		825,832	753,795		753,795
General Supplies	100,000	18,250	118,250	43,065	(280)	42,785	143,063	17,970	161,033	124,900	1,207	126,115
Total Security	3,461,029	6,909,958	10,370,987	(86,397)	193,630	107,233	3,374,632	7,103,588	10,478,220	3,165,172	6,207,273	9,372,445
Student Transportation Services												
Salaries for Pupil Transportation (Between Home and School) - Regular	2,612,911		2,612,911	(133,867)		(133,867)	2,479,044		2,479,044	2,425,820		2,425,820
Salaries for Pupil Transportation (Between Home and School) - Special Ed.	100,931		100,931	82,995		82,995	183,926		183,926	183,730		183,730
Salaries for Pupil Transportation (Other than Between Home and School)	1,019,573		1,019,573	6,534		6,534	1,026,107		1,026,107	1,024,021		1,024,021
Unused Vacation Payment to Terminated/Retired Staff	8,899		8,899	(558)		(558)	8,341		8,341	8,341		8,341
Other Purchased Prof. and Tech. Serv.	39,550		39,550	2,600		2,600	42,150		42,150	22,940		22,940
Cleaning, Repair and Maintenance Services	350,000		350,000	(11,541)		(11,541)	338,459		338,459	196,336		196,336
Aid in Lieu of Payments - Nonpublic School	650,000		650,000	70,478		70,478	720,478		720,478	550,443		550,443
Contracted Services (Between Home and School) - Vendors	450,000		450,000				450,000		450,000	280,500		280,500
Contracted Services (Other than Between Home and School) - Vendors	302,555	403,300	705,855	78,542	176,212	254,754	381,097	579,512	960,609	221,100	501,502	722,602
Contracted Services (Spec Ed Students)-Vendors	20,430,000		20,430,000	142,404		142,404	20,572,404		20,572,404	15,500,019		15,500,019
Contracted Services (Spec Ed Students)-Joint Agreements	240,250		240,250	(97,186)		(97,186)	143,064		143,064	34,769		34,769
Miscellaneous Purchased Services-Transportation	16,000		16,000	4		4	16,004		16,004	10,000		10,000
General Supplies	123,000		123,000	192,119		192,119	315,119		315,119	189,783		189,783
Other Objests	4,050		4,050	750		750	4,800		4,800	-		-
Total Student Transportation Services	26,347,719	403,300	26,751,019	333,274	176,212	509,486	26,680,993	579,512	27,260,505	20,647,802	501,502	21,149,304
Allocated Benefits												
Regular Programs - Instruction												
Social Security Contributions	1,297,787		1,297,787	(106,266)		(106,266)	1,191,521		1,191,521	398,628		398,628
Other Retirement Contributions - PERS	526,312		526,312				526,312		526,312	526,312		526,312
Health Benefits	2,461,335		2,461,335	255,125		255,125	2,716,460		2,716,460	1,303,047		1,303,047
Tuition Reimbursement	660,000		660,000				660,000		660,000	445,961		445,961
Unused Sick Payment to Terminated/Retired Staff	525,478		525,478	238,273		238,273	763,751		763,751	763,751		763,751
Total Regular Programs - Instruction	5,470,912	-	5,470,912	387,132	-	387,132	5,858,044	-	5,858,044	3,437,699	-	3,437,699

JERSEY CITY PUBLIC SCHOOLS
 GENERAL FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	Original Budget			Adjustments			Final Budget			Actual		
	Operating Fund	Blended Resource Fund	Total General Fund	Operating Fund	Blended Resource Fund	Total General Fund	Operating Fund	Blended Resource Fund	Total General Fund	Operating Fund	Blended Resource Fund	Total General Fund
Spatial Programs - Instruction												
Social Security Contributions	\$ 164,519		\$ 164,519	\$ 47,607		\$ 47,607	\$ 212,126		\$ 212,126	\$ 185,287		\$ 185,287
Other Retirement Contributions - PERS	1,636,090		1,636,090				1,636,090		1,636,090	1,636,090		1,636,090
Health Benefits	1,821,855		1,821,855	260,114		260,114	2,081,969		2,081,969	1,270,535		1,270,535
Unused Sick Payment to Terminated/Retired Staff	188,057	-	188,057	99,149	-	99,149	287,206	-	287,206	287,206	-	287,206
Total Spatial Regular Programs - Instruction	3,810,521	-	3,810,521	406,870	-	406,870	4,217,391	-	4,217,391	3,379,118	-	3,379,118
Other Instructional Programs - Instruction												
Social Security Contributions	141,903	-	141,903	(96,760)	-	(96,760)	45,143	-	45,143	37,121	-	37,121
Total Other Instructional Programs - Instruction	141,903	-	141,903	(96,760)	-	(96,760)	45,143	-	45,143	37,121	-	37,121
Attendance and Social Work Services												
Social Security Contributions	12,623		12,623	40,740		40,740	53,363		53,363	51,436		51,436
Other Retirement Contributions - PERS	188,650		188,650				188,650		188,650	188,650		188,650
Health Benefits	181,280		181,280				181,280		181,280	173,410		173,410
Unused Sick Payment to Terminated/Retired Staff	6,048	-	6,048	410	-	410	6,458	-	6,458	6,458	-	6,458
Total Attendance and Social Work Services	388,601	-	388,601	41,150	-	41,150	429,751	-	429,751	419,954	-	419,954
Health Services												
Social Security Contributions	33,233		33,233	10,915		10,915	44,148		44,148	41,247		41,247
Other Retirement Contributions - PERS	25,364		25,364				25,364		25,364	25,364		25,364
Health Benefits	262,242		262,242	(11,890)		(11,890)	250,352		250,352	230,043		230,043
Unused Sick Payment to Terminated/Retired Staff	2,419	-	2,419	30,306	-	30,306	32,725	-	32,725	32,725	-	32,725
Total Health Services	323,258	-	323,258	29,331	-	29,331	352,589	-	352,589	329,379	-	329,379
Other Support Student - Speech, OT, PT and Related Services												
Social Security Contributions	5,984		5,984				5,984		5,984	3,446		3,446
Health Benefits	863,713		863,713	(104,000)		(104,000)	759,713		759,713	583,892		583,892
Unused Sick Payment to Terminated/Retired Staff	5,443	-	5,443	(5,443)	-	(5,443)	-	-	-	-	-	-
Total Other Support Student Related Services	875,140	-	875,140	(109,443)	-	(109,443)	765,697	-	765,697	587,338	-	587,338
Other Support Services - Extraordinary Services												
Social Security Contributions	198,648		198,648				198,648		198,648	172,173		172,173
Other Retirement Contributions - PERS	308,468		308,468				308,468		308,468	308,468		308,468
Health Benefits	1,315,688		1,315,688	(125,000)		(125,000)	1,190,688		1,190,688	939,492		939,492
Unused Sick Payment to Terminated/Retired Staff	24,192	-	24,192	(6,424)	-	(6,424)	17,768	-	17,768	17,768	-	17,768
Total Other Support Services - Extraordinary Services	1,846,996	-	1,846,996	(131,424)	-	(131,424)	1,715,572	-	1,715,572	1,437,901	-	1,437,901
Other Support Services - Guidance												
Social Security Contributions	11,140		11,140	2,528		2,528	13,668		13,668	11,328		11,328
Health Benefits	114,363		114,363	(40,899)		(40,899)	73,464		73,464	71,182		71,182
Unused Sick Payment to Terminated/Retired Staff	68,458	-	68,458	22,276	-	22,276	90,734	-	90,734	90,734	-	90,734
Total Other Support Services - Guidance	193,961	-	193,961	(16,095)	-	(16,095)	177,866	-	177,866	173,244	-	173,244
Other Support Services - Child Study Teams												
Social Security Contributions	15,664		15,664	21,290		21,290	36,954		36,954	30,505		30,505
Health Benefits	3,182,510		3,182,510	(350,789)		(350,789)	2,831,721		2,831,721	2,633,553		2,633,553
Unused Sick Payment to Terminated/Retired Staff	12,096	-	12,096	18,724	-	18,724	30,820	-	30,820	30,820	-	30,820
Total Other Support Services - Child Study Teams	3,210,270	-	3,210,270	(310,775)	-	(310,775)	2,899,495	-	2,899,495	2,694,878	-	2,694,878
Improvement of Instruction Services												
Social Security Contributions	216,778		216,778	249		249	217,027		217,027	176,568		176,568
Other Retirement Contributions - PERS	214,388		214,388				214,388		214,388	214,388		214,388
Health Benefits	1,725,839		1,725,839	(344,264)		(344,264)	1,381,575		1,381,575	1,230,637		1,230,637
Tuition Reimbursement	45,000		45,000				45,000		45,000	13,167		13,167
Unused Sick Payment to Terminated/Retired Staff	101,361	-	101,361	(46,863)	-	(46,863)	54,498	-	54,498	54,498	-	54,498
Total Improvement of Instruction Services	2,303,366	-	2,303,366	(390,878)	-	(390,878)	1,912,488	-	1,912,488	1,689,258	-	1,689,258

**JERSEY CITY PUBLIC SCHOOLS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

	Original Budget			Adjustments			Final Budget			Actual		
	Operating Fund	Blended Resource Fund	Total General Fund	Operating Fund	Blended Resource Fund	Total General Fund	Operating Fund	Blended Resource Fund	Total General Fund	Operating Fund	Blended Resource Fund	Total General Fund
Educational Media Services/School Library												
Social Security Contributions	\$ 10,236		\$ 10,236	\$ 1,117		\$ 1,117	\$ 11,353		\$ 11,353	\$ 7,422		\$ 7,422
Other Retirement Contributions - PERS	30,788		30,788				30,788		30,788	30,788		30,788
Health Benefits	45,919		45,919	(26,618)		(26,618)	19,301		19,301	5,303		5,303
Unused Sick Payment to Terminated/Retired Staff	6,653	-	6,653	28,647	-	28,647	35,300	-	35,300	35,300	-	35,300
Total Educational Media Services/School Library	93,596	-	93,596	3,146	-	3,146	96,742	-	96,742	78,813	-	78,813
Support Services - General Administration												
Social Security Contributions	186,277		186,277	249		249	186,526		186,526	170,205		170,205
Other Retirement Contributions - PERS	330,042		330,042				330,042		330,042	330,042		330,042
Health Benefits	912,807		912,807	(108,000)		(108,000)	804,807		804,807	671,029		671,029
Tuition Reimbursement	30,000		30,000	(17,277)		(17,277)	12,723		12,723			
Unused Sick Payment to Terminated/Retired Staff	64,469	-	64,469	(52,249)	-	(52,249)	12,220	-	12,220	12,220	-	12,220
Total Support Services - General Administration	1,523,595	-	1,523,595	(177,277)	-	(177,277)	1,346,318	-	1,346,318	1,183,496	-	1,183,496
Support Services - School Administration												
Social Security Contributions	69,830		69,830	(12,363)		(12,363)	57,467		57,467	37,046		37,046
TPAF Contribution - ERIP				51,587		51,587	51,587		51,587	51,587		51,587
Other Retirement Contributions - PERS	896,184		896,184				896,184		896,184	896,184		896,184
Health Benefits	136,234		136,234	50,746		50,746	186,980		186,980	166,407		166,407
Tuition Reimbursement	15,000		15,000	22,857		22,857	37,857		37,857	31,230		31,230
Unused Sick Payment to Terminated/Retired Staff	49,517	-	49,517	6,424	-	6,424	55,941	-	55,941	55,941	-	55,941
Total Support Services - School Administration	1,166,765	-	1,166,765	119,251	-	119,251	1,286,016	-	1,286,016	1,238,395	-	1,238,395
Support Services - Central Services												
Social Security Contributions	369,688		369,688				369,688		369,688	298,129		298,129
Other Retirement Contributions - PERS	638,758		638,758	(134,880)		(134,880)	503,878		503,878	503,878		503,878
Health Benefits	1,360,488		1,360,488	(387,000)		(387,000)	973,488		973,488	930,091		930,091
Unused Sick Payment to Terminated/Retired Staff	9,072	-	9,072	(2,994)	-	(2,994)	6,078	-	6,078	6,078	-	6,078
Total Central Services	2,378,006	-	2,378,006	(524,874)	-	(524,874)	1,853,132	-	1,853,132	1,738,176	-	1,738,176
Support Services - Administrative Information Technology												
Social Security Contributions	193,456		193,456				193,456		193,456	188,024		188,024
Other Retirement Contributions - PERS	241,073		241,073				241,073		241,073	241,073		241,073
Health Benefits	645,649		645,649	(66,000)		(66,000)	579,649		579,649	547,977		547,977
Unused Sick Payment to Terminated/Retired Staff	2,419	-	2,419	9,671	-	9,671	12,090	-	12,090	12,090	-	12,090
Total Administrative Information Technology	1,082,597	-	1,082,597	(56,329)	-	(56,329)	1,026,268	-	1,026,268	989,164	-	989,164
Required Maintenance for School Facilities												
Social Security Contributions	353,801		353,801	46,391		46,391	400,192		400,192	340,868		340,868
Other Retirement Contributions - PERS	586,327		586,327				586,327		586,327	586,327		586,327
Health Benefits	1,522,885		1,522,885	(498,467)		(498,467)	1,024,418		1,024,418	1,007,509		1,007,509
Unused Sick Payment to Terminated/Retired Staff	6,048	-	6,048	(1,563)	-	(1,563)	4,485	-	4,485	4,485	-	4,485
Total Required Maintenance for School Facilities	2,469,061	-	2,469,061	(453,639)	-	(453,639)	2,015,422	-	2,015,422	1,939,189	-	1,939,189
Custodial Services												
Social Security Contributions	1,405,214		1,405,214	26,748		26,748	1,431,962		1,431,962	1,343,201		1,343,201
Other Retirement Contributions - PERS	2,307,778		2,307,778				2,307,778		2,307,778	2,307,778		2,307,778
Health Benefits	6,903,034		6,903,034	(1,629,347)		(1,629,347)	5,273,687		5,273,687	4,829,933		4,829,933
Other Employee Benefits	105,000		105,000	(105,000)		(105,000)	-		-	-		-
Unused Sick Payment to Terminated/Retired Staff	54,431	-	54,431	(10,505)	-	(10,505)	43,926	-	43,926	43,926	-	43,926
Total Other Operating and Maintenance of Plant Services	10,775,457	-	10,775,457	(1,718,104)	-	(1,718,104)	9,057,353	-	9,057,353	8,524,838	-	8,524,838

JERSEY CITY PUBLIC SCHOOLS
 GENERAL FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	Original Budget			Adjustments			Final Budget			Actual		
	Operating Fund	Blended Resource Fund	Total General Fund	Operating Fund	Blended Resource Fund	Total General Fund	Operating Fund	Blended Resource Fund	Total General Fund	Operating Fund	Blended Resource Fund	Total General Fund
Care and Upkeep of Grounds												
Social Security Contributions	\$ 25,601		\$ 25,601	\$ 14,223		\$ 14,223	\$ 39,824		\$ 39,824	\$ 32,810		\$ 32,810
Other Retirement Contributions - PERS	69,352		69,352	-		-	69,352		69,352	69,352		69,352
Health Benefits	152,938		152,938	(14,223)		(14,223)	138,715		138,715	101,383		101,383
Unused Sick Payment to Terminated/Retired Staff	3,024	-	3,024	(3,024)	-	(3,024)	-	-	-	-	-	-
Total Care and Upkeep of Grounds	250,915	-	250,915	(3,024)	-	(3,024)	247,891	-	247,891	203,545	-	203,545
Security												
Social Security Contributions	178,086		178,086	(195)		(195)	177,891		177,891	144,506		144,506
Other Retirement Contributions - PERS	1,021,267		1,021,267	-		-	1,021,267		1,021,267	1,021,267		1,021,267
Health Benefits	1,284,340		1,284,340	(903,845)		(903,845)	380,495		380,495	338,549		338,549
Other Employee Benefits	100,000		100,000	92,981		92,981	192,981		192,981	53,272		53,272
Unused Sick Payment to Terminated/Retired Staff	18,144	-	18,144	(2,450)	-	(2,450)	15,694	-	15,694	15,694	-	15,694
Total Security	2,601,837	-	2,601,837	(813,509)	-	(813,509)	1,788,328	-	1,788,328	1,573,288	-	1,573,288
Student Transportation Services												
Social Security Contributions	226,221		226,221	46,236		46,236	272,457		272,457	270,834		270,834
Other Retirement Contributions - PERS	273,373		273,373	-		-	273,373		273,373	273,373		273,373
Health Benefits	799,466		799,466	34,297		34,297	833,763		833,763	826,801		826,801
Other Employee Benefits	11,500		11,500	-		-	11,500		11,500	-		-
Unused Sick Payment to Terminated/Retired Staff	3,024	-	3,024	11,120	-	11,120	14,144	-	14,144	14,144	-	14,144
Total Student Transportation Services	1,313,584	-	1,313,584	91,653	-	91,653	1,405,237	-	1,405,237	1,385,152	-	1,385,152
Unallocated Benefits												
Group Insurance	150,000		150,000				150,000		150,000	(9,370)		(9,370)
Social Security Contributions		\$ 3,317,162	3,317,162	189,124	\$ 1,513,297	1,702,421	189,124	\$ 4,830,459	5,019,583	188,097	\$ 3,681,599	3,869,696
TPAF Contributions - ERIP		3,313,035	3,313,035	1,132,625	2,869,179	4,001,804	1,132,625	6,182,214	7,314,839	1,132,625	5,506,321	6,638,946
Other Retirement Contributions - PERS	2,683,756		2,683,756	18,000		18,000	2,701,756		2,701,756	2,701,756		2,701,756
Workers Compensation	4,347,565		4,347,565	909,165		909,165	5,256,730		5,256,730	5,994,342		5,994,342
Unemployment Compensation	3,000,000		3,000,000	(2,000,000)		(2,000,000)	1,000,000		1,000,000	-		-
Health Benefits	7,900,178		7,900,178	(117,041)		(117,041)	7,783,137		7,783,137	66,259,509		66,259,509
Total Unallocated Employee Benefits	18,081,499	76,806,955	94,888,454	131,873	465,227	597,100	18,213,372	77,272,182	95,485,554	17,390,879	60,108,825	77,499,704
TPAF On Behalf (Non-Budget)												
Pension Contribution	-	-	-	-	-	-	-	-	-	85,125,436	-	85,125,436
Non-Contributory Insurance	-	-	-	-	-	-	-	-	-	1,181,018	-	1,181,018
Long Term Disability Insurance	-	-	-	-	-	-	-	-	-	15,717	-	15,717
Post Retirement Medical	-	-	-	-	-	-	-	-	-	22,672,497	-	22,672,497
Reimbursed TPAF Social Security Contributions (Non-Budgeted)	-	-	-	-	-	-	-	-	-	17,878,905	-	17,878,905
Total TPAF On-Behalf Contributions	-	-	-	-	-	-	-	-	-	126,873,571	-	126,873,571
Total Undistributed Expenditures	224,409,788	121,267,788	345,677,576	11,146,123	1,115,925	12,262,048	235,555,911	122,383,713	357,939,624	324,039,474	99,604,819	423,644,293
Total Current Expenditures	264,309,235	342,078,579	606,387,814	14,163,091	4,390,891	18,553,982	278,472,326	346,469,470	624,941,796	349,885,215	286,291,165	636,176,380
CAPITAL OUTLAY												
Equipment												
Grades 1-5	200,000	95,350	295,350	4,882	145,487	150,369	204,882	240,837	445,719	4,882	189,860	194,742
Grades 6-8		11,980	11,980		132,892	132,892		144,872	144,872		144,536	144,536
Grades 9-12	75,000	81,566	156,566	8,860		8,860	83,860	81,566	165,426	4,154	81,555	85,709
Bilingual Education		17,770	17,770		35,621	35,621		53,391	53,391		53,333	53,333
Undistributed Expenditures		7	7		(7)	(7)						
Instruction												
Support Services - Students - Regular	21,305		21,305	267,660		267,660	288,965		288,965			
General Administration	21,000		21,000	(6,000)		(6,000)	15,000		15,000			
School Administration					6,999	6,999		6,999	6,999		6,999	6,999
Required Maintenance for School Facilities				295,599		295,599	295,599		295,599	188,385		188,385
Custodial Services	245,000		245,000	429,897		429,897	674,897		674,897	107,667		107,667
Student Transportation - School Bus Regular	402,450		402,450				402,450		402,450			
Total Equipment	964,755	206,673	1,171,428	1,000,898	320,992	1,321,890	1,965,653	527,665	2,493,318	305,088	476,283	781,371

**JERSEY CITY PUBLIC SCHOOLS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

	Original Budget			Adjustments			Final Budget			Actual		
	Operating Fund	Blended Resource Fund	Total General Fund	Operating Fund	Blended Resource Fund	Total General Fund	Operating Fund	Blended Resource Fund	Total General Fund	Operating Fund	Blended Resource Fund	Total General Fund
Facilities Acquisition and Construction Services												
Architectural/Engineering Services	\$ 4,632,386		\$ 4,632,386	\$ 667,105		\$ 667,105	\$ 5,299,491		\$ 5,299,491	\$ 228,004		\$ 228,004
Construction Services	25,368,673	-	25,368,673	(2,409,429)		(2,409,429)	22,959,244		22,959,244	5,606,137		5,606,137
Total Facilities Acquis. and Const. Services	30,001,059	-	30,001,059	(1,742,324)	-	(1,742,324)	28,258,735	-	28,258,735	5,834,141	-	5,834,141
Total Capital Outlay	30,969,814	\$ 206,673	31,172,487	(741,426)	\$ 320,992	(420,434)	30,224,388	\$ 527,665	30,752,053	6,139,229	\$ 476,283	6,615,512
SPECIAL SCHOOLS												
Summer School - Instruction												
Salaries of Teachers	477,240		477,240	2,475		2,475	479,715		479,715	276,221		276,221
Other Purchased Services				8,250		8,250	8,250		8,250	8,250		8,250
General Supplies	2,165		2,165				2,165		2,165	2,158		2,158
Total Summer School - Instruction	479,405	-	479,405	10,725	-	10,725	490,130	-	490,130	286,629	-	286,629
Summer School - Support Services												
Salaries of Teachers	64,240		64,240				64,240		64,240	64,240		64,240
Personal Services - Employee Benefits	41,432		41,432				41,432		41,432	41,432		41,432
Total Summer School - Support Services	105,672	-	105,672	-	-	-	105,672	-	105,672	105,672	-	105,672
Evening School for the Foreign Born - Local - Instruction												
Salaries	210,000		210,000				210,000		210,000	119,310		119,310
General Supplies	4,264		4,264				4,264		4,264	3,897		3,897
Total Evening School for the Foreign Born - Local - Instruction	214,264	-	214,264	-	-	-	214,264	-	214,264	123,207	-	123,207
Evening School for the Foreign Born - Local - Support Services												
Salaries	12,000		12,000				12,000		12,000	12,000		12,000
Personal Services - Employee Benefits	16,983		16,983				16,983		16,983	1,465		1,465
Total Evening School for the Foreign Born - Local - Support Services	28,983	-	28,983	-	-	-	28,983	-	28,983	13,465	-	13,465
Total Special Schools	828,324	-	828,324	10,725	-	10,725	839,049	-	839,049	528,973	-	528,973
Transfer of Funds To Charter Schools	129,414,608		129,414,608	4,836,364		4,836,364	134,250,972		134,250,972	121,964,933		121,964,933
Total Expenditures	425,517,981	342,285,252	767,803,233	18,268,754	4,711,883	22,980,637	443,786,735	346,997,135	790,783,870	478,518,350	286,767,448	765,285,798
Excess (Deficiency) of Revenues Over (Under) Expenditures	255,002,511	(342,285,252)	(87,282,741)	(18,268,754)	(4,711,883)	(22,980,637)	236,733,757	(346,997,135)	(110,263,378)	433,692,657	(286,767,448)	146,925,209
Other Financing Sources (Uses)												
Operating Transfers In:												
Contribution to School Based Budgets-General Fund		331,355,270	331,355,270		4,711,883	4,711,883	336,067,153	336,067,153		277,736,831	277,736,831	
Contribution to School Based Budgets-Special Revenue Fund		10,929,982	10,929,982				10,929,982	10,929,982		9,030,617	9,030,617	
Operating Transfers Out:												
Local Contribution to Special Revenue Fund												
Preschool Education Aid - Inclusion	(1,394,484)		(1,394,484)				(1,394,484)	(1,394,484)		(1,394,484)		(1,394,484)
Transfer to Special Revenue Fund										(2,474,352)		(2,474,352)
Contribution to School Based Budgets	(331,355,270)		(331,355,270)	(4,711,883)		(4,711,883)	(336,067,153)		(336,067,153)	(277,736,831)		(277,736,831)
Total Other Financing Sources (Uses)	(332,749,754)	342,285,252	9,535,498	(4,711,883)	4,711,883	-	(337,461,637)	346,997,135	9,535,498	(281,605,667)	286,767,448	5,161,781
Excess (Deficiency) of Revenues and Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	(77,747,243)		(77,747,243)	(22,980,637)		(22,980,637)	(100,727,880)		(100,727,880)	152,086,990		152,086,990
Fund Balances, Beginning of Year	280,988,888	-	280,988,888	-	-	-	280,988,888	-	280,988,888	280,988,888	-	280,988,888
Fund Balances, End of Year	\$ 203,241,645	\$ -	\$ 203,241,645	\$ (22,980,637)	\$ -	\$ (22,980,637)	\$ 180,261,008	\$ -	\$ 180,261,008	\$ 433,075,878	\$ -	\$ 433,075,878

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**JERSEY CITY PUBLIC SCHOOLS
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
REVENUES					
Intergovernmental					
State	\$ 82,770,590	\$ 972,321	\$ 83,742,911	\$ 70,238,703	\$ (13,504,208)
Federal	131,422,789	17,459,668	148,882,457	59,543,140	(89,339,317)
Local Sources					
Miscellaneous	-	6,773,996	6,773,996	2,680,463	(4,093,533)
Total Revenues	<u>214,193,379</u>	<u>25,205,985</u>	<u>239,399,364</u>	<u>132,462,306</u>	<u>(106,937,058)</u>
EXPENDITURES					
Instruction					
Salaries of Teachers	18,420,994	8,543,869	26,964,863	22,492,341	4,472,522
Other Salaries for Instruction	8,097,248	1,012,008	9,109,256	8,190,126	919,130
Unused Vacation Payment to Terminated/Retired Staff	56,250		56,250	9,235	47,015
Purchased Professional/Technical Services		2,057,120	2,057,120	747,604	1,309,516
Purchased Professional/Educational Services	266,014	(66,014)	200,000	105,550	94,450
Other Purchased Services	250,000	5,862,929	6,112,929	2,676,553	3,436,376
Tuition to Other LEAs Within the State - Regular	7,449,895	(654,165)	6,795,730	6,036,186	759,544
General Supplies	28,353,390	(10,341,441)	18,011,949	10,773,984	7,237,965
Textbooks	205,291	4,745,977	4,951,268	4,844,762	106,506
Other Objects		642,263	642,263	102,886	539,377
Student Activities and Athletics (Non-budget)	-	-	-	1,032,528	(1,032,528)
Total Instruction	<u>63,099,082</u>	<u>11,802,546</u>	<u>74,901,628</u>	<u>57,011,755</u>	<u>17,889,873</u>
Support Services					
Salaries of Supervisors of Instruction	1,189,350	(9,409)	1,179,941	1,135,679	44,262
Salaries of Principals/Assistants/Program Dir	496,531		496,531	348,652	147,879
Salaries of Other Professional Staff	3,188,050		3,188,050	2,471,777	716,273
Salaries of Secretarial and Clerical Asst.	447,775	64,549	512,324	418,010	94,314
Other Salaries	2,138,433	5,212,862	7,351,295	5,518,787	1,832,508
Salaries of Community Parent Involvement Specialists	64,800		64,800	64,800	-
Salaries of Master Teachers	1,406,860		1,406,860	1,336,660	70,200
Unused Vacation Payment to Terminated/Retired Staff	112,500		112,500	21,870	90,630
Personal Services-Employee Benefits	11,742,485	3,228,676	14,971,161	10,306,292	4,664,869
Purchased Professional/Technical Services	1,157,065	5,633,410	6,790,475	3,597,079	3,193,396
Purchased Educational Services - Contracted Pre-K	28,693,628		28,693,628	27,903,155	790,473
Purchased Educational Services - Head Start	3,138,498		3,138,498	2,571,518	566,980
Other Purchased Professional Services - Educational Services	195,213	(1,530,784)	421,349	6,650	414,699
Cleaning, Repairs and Maintenance	5,000	18,065	23,065	8,500	14,565
Rentals		10,000	10,000	10,000	-
Other Purchased Services		24,337,376	24,337,376	7,412,007	16,925,369
Contracted Services - Transp. (B/W Home and School)	1,831,680		1,831,680	362,880	1,468,800
Contracted Services - Transp. (Field Trips)	650,000	675	650,675	57,664	593,011
Travel	8,000		8,000	4,228	3,772
Supplies and Materials	82,353,915	(76,140,164)	6,213,751	909,664	5,304,087
Other Objects	132,000	(1,448)	130,552	1,909	128,643
Indirect Costs		2,231,535	2,231,535	297,330	1,934,205
Bad Debt Expense (Non-budget)				2,474,352	(2,474,352)
Scholarships (Non-budget)	-	-	-	8,100	(8,100)
Total Support Services	<u>140,708,703</u>	<u>(36,944,657)</u>	<u>103,764,046</u>	<u>67,247,563</u>	<u>36,516,483</u>

**JERSEY CITY PUBLIC SCHOOLS
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
Facilities Acquisition and Construction					
Buildings		\$ 48,498,145	\$ 48,498,145	\$ 1,491,064	\$ 47,007,081
Instructional Equipment	\$ 700,096	1,797,263	2,497,359	1,467,851	1,029,508
Noninstructional Equipment	150,000	52,688	202,688	55,814	146,874
Total Facilities Acq. and Construction	<u>850,096</u>	<u>50,348,096</u>	<u>51,198,192</u>	<u>3,014,729</u>	<u>48,183,463</u>
Total Expenditures	<u>204,657,881</u>	<u>25,205,985</u>	<u>229,863,866</u>	<u>127,274,047</u>	<u>102,589,819</u>
Excess of Revenues Over (Under) Expenditures	<u>9,535,498</u>	<u>-</u>	<u>9,535,498</u>	<u>5,188,259</u>	<u>(4,347,239)</u>
Other Financing Sources					
Operating Transfer In - General Fund	1,394,484		1,394,484	3,868,836	2,474,352
Transfer Out - Contribution to School Based Budget	<u>(10,929,982)</u>	<u>-</u>	<u>(10,929,982)</u>	<u>(9,030,617)</u>	<u>1,899,365</u>
Total Other Finances Sources (Uses)	<u>(9,535,498)</u>	<u>-</u>	<u>(9,535,498)</u>	<u>(5,161,781)</u>	<u>4,373,717</u>
Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>26,478</u>	<u>26,478</u>
Fund Balance, Beginning of Year	<u>1,053,926</u>	<u>-</u>	<u>1,053,926</u>	<u>1,053,926</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 1,053,926</u>	<u>\$ -</u>	<u>\$ 1,053,926</u>	<u>\$ 1,080,404</u>	<u>\$ 26,478</u>
Recapitulation of Fund Balance					
Restricted					
Student Activities				\$ 498,729	
Scholarships				<u>581,675</u>	
Fund Balance, Budgetary Basis and GAAP Basis				<u>\$ 1,080,404</u>	

**JERSEY CITY PUBLIC SCHOOLS
BUDGETARY COMPARISON SCHEDULE
NOTE TO REQUIRED SUPPLEMENTARY INFORMATION - PART II
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

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 of America, with the exception of the legally mandated revenue recognition of certain state aid payments for budgetary purposes only and the treatment of encumbrances in the special revenue fund as described below. Encumbrance accounting is also employed as an extension of formal budgetary integration of 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 General and Special Revenue Funds from the budgetary basis of accounting as presented in the Budgetary Comparison Schedule - General Fund and Special Revenue Fund to the GAAP basis of accounting as presented in the Statement of Revenues, Expenditures and Changes in Fund Balance - Governmental Funds.

	<u>General Fund</u>	<u>Special Revenue Fund</u>
Sources/Inflows of Resources		
Actual Revenues (budgetary basis) (Exhibits C-1, C-2)	\$ 912,211,007	\$ 132,462,306
Difference - budget to GAAP:		
State Aid payments recognized for budgetary purposes, not recognized for GAAP statements (2022-2023)	(22,878,258)	
State Aid payments recognized for GAAP statements, not recognized for budgetary purposes (2021-2022)	25,139,549	7,100,835
Grant accounting budgetary basis differs from GAAP in that encumbrances are recognized as expenditures, and the related revenue is recognized.		
Encumbrances, June 30, 2023		(1,786,871)
Encumbrances, June 30, 2022	-	<u>9,570,212</u>
Total Revenues as Reported on the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds (Exhibit B-2)	<u>\$ 914,472,298</u>	<u>\$ 147,346,482</u>
Uses/Outflows of Resources		
Actual expenditures (budgetary basis) (Exhibits C-1, C-2)	\$ 765,285,798	\$ 127,274,047
Differences - 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.		
Encumbrances, June 30, 2023		(1,786,871)
Encumbrances, June 30, 2022 (net of encumbrances reported as transfers)	-	<u>7,862,877</u>
Total Expenditures as Reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds (Exhibit B-2)	<u>\$ 765,285,798</u>	<u>\$ 133,350,053</u>

REQUIRED SUPPLEMENTARY INFORMATION - PART III

PENSION AND OTHER POST-EMPLOYMENT BENEFITS INFORMATION

JERSEY CITY PUBLIC SCHOOLS
 REQUIRED SUPPLEMENTARY INFORMATION
 SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE
 OF THE NET PENSION LIABILITY
 PUBLIC EMPLOYEES' RETIREMENT SYSTEM
 Last Ten Fiscal Years *

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
District's Proportion of the Net Pension Liability	0.94057%	0.96097%	0.97414%	1.00197%	1.02170%	1.01812%	96.75142%	99.58878%	1.07314%	1.06869%
District's Proportionate Share of the Net Pension Liability	\$ 141,945,555	\$ 113,841,479	\$ 158,857,410	\$ 180,540,041	\$ 201,168,190	\$ 237,003,006	\$ 286,549,957	\$ 223,556,851	\$ 200,921,082	\$ 204,248,657
District's Covered Employee Payroll	\$ 69,479,323	\$ 70,371,250	\$ 70,881,693	\$ 70,429,086	\$ 70,953,785	\$ 69,709,444	\$ 66,113,399	\$ 68,111,384	\$ 71,806,520	\$ 68,677,101
District's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Employee Payroll	204.30%	161.77%	224.12%	256.34%	283.52%	339.99%	433.42%	328.22%	279.81%	297.40%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability Local Group	62.91%	70.33%	58.32%	56.27%	53.60%	48.10%	40.14%	47.93%	52.08%	48.72%

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

**JERSEY CITY PUBLIC SCHOOLS
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF THE DISTRICT'S CONTRIBUTIONS
PUBLIC EMPLOYEES' RETIREMENT SYSTEM
Last Ten Fiscal Years**

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Contractually Required Contribution	\$ 11,861,089	\$ 11,254,093	\$ 10,656,644	\$ 9,746,230	\$ 10,162,642	\$ 9,431,832	\$ 8,595,258	\$ 8,561,964	\$ 8,846,808	\$ 8,052,391
Contributions in Relation to the Contractually Required Contributions	<u>11,861,089</u>	<u>11,254,093</u>	<u>10,656,644</u>	<u>9,746,230</u>	<u>10,162,642</u>	<u>9,431,832</u>	<u>8,595,258</u>	<u>8,561,964</u>	<u>8,846,808</u>	<u>8,052,391</u>
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District's Covered Employee Payroll	\$ 74,848,286	\$ 69,479,323	\$ 70,371,250	\$ 70,881,693	\$ 70,429,086	\$ 70,953,785	\$ 69,709,444	\$ 66,113,399	\$ 68,111,384	\$ 71,806,520
Contributions as a Percentage of Covered Employee Payroll	15.85%	16.20%	15.14%	13.75%	14.43%	13.29%	12.33%	12.95%	12.99%	11.21%

JERSEY CITY PUBLIC SCHOOLS
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE
OF THE NET PENSION LIABILITY
TEACHERS' PENSION AND ANNUITY FUND (TPAF)
Last Ten Fiscal Years *

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
District's Proportion of the Net Position Liability (Asset)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
District's Proportionate Share of the Net Pension Liability (Asset)	0	0	0	0	0	\$0	\$0	\$0	\$0	\$0
State's Proportionate Share of the Net Pension Liability (Asset) Associated With the District	<u>\$ 1,089,205,778</u>	<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>	<u>\$1,290,532,253</u>
Total	<u>\$ 1,089,205,778</u>	<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>	<u>\$1,290,532,253</u>
District's Covered Employee Payroll	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Employee Payroll	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	32.29%	35.52%	24.60%	26.95%	26.49%	25.41%	22.33%	28.71%	33.64%	33.76%

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

JERSEY CITY PUBLIC SCHOOLS
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF DISTRICT'S PROPORTIONATE SHARE OF NET PENSION LIABILITY
AND SCHEDULE OF DISTRICT CONTRIBUTIONS
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Change of Benefit Terms: None.

Change of Assumptions: Assumptions used in calculating the net pension liability and statutorily required employer contribution are presented in Note 5C.

JERSEY CITY PUBLIC SCHOOLS
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN THE DISTRICT'S PROPORTIONATE SHARE OF
TOTAL OTHER POST EMPLOYMENT BENEFIT LIABILITY

Postemployment Health Benefit Plan

Last Six Fiscal Years*

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Changes recognized for the fiscal year						
Service Cost	\$ 55,664,391	\$ 65,817,597	\$ 39,044,449	\$ 39,410,032	\$ 44,742,142	\$ 53,953,770
Interest on Total OPEB Liability	32,380,330	37,685,263	36,869,387	45,257,983	48,449,546	41,919,270
Differences Between Expected and Actual Experience	39,893,397	(262,568,273)	264,627,791	(186,490,929)	(110,244,199)	
Changes of Benefit Terms		(1,546,251)			-	
Changes of Assumptions	(327,771,790)	1,433,225	299,686,217	15,328,991	(131,418,984)	(174,657,561)
Gross Benefit Payments	(32,073,674)	(29,685,432)	(28,561,969)	(31,559,471)	(30,622,602)	(30,649,261)
Member Contributions	<u>1,028,939</u>	<u>963,427</u>	<u>865,712</u>	<u>935,511</u>	<u>1,058,366</u>	<u>1,128,583</u>
Net Change in Total OPEB Liability	(230,878,407)	(187,900,444)	612,531,587	(117,117,883)	(178,035,731)	(108,305,199)
Total OPEB Liability - Beginning of Year	<u>1,452,726,786</u>	<u>1,640,627,230</u>	<u>1,028,095,643</u>	<u>1,145,213,526</u>	<u>1,323,249,257</u>	<u>1,431,554,456</u>
Total OPEB Liability - End of Year	<u>\$ 1,221,848,379</u>	<u>\$ 1,452,726,786</u>	<u>\$ 1,640,627,230</u>	<u>\$ 1,028,095,643</u>	<u>\$ 1,145,213,526</u>	<u>\$ 1,323,249,257</u>
District's Proportionate Share of OPEB Liability	-	-	-	-	-	-
State's Proportionate Share of OPEB Liability	<u>\$ 1,221,848,379</u>	<u>\$ 1,452,726,786</u>	<u>\$ 1,640,627,230</u>	<u>\$ 1,028,095,643</u>	<u>\$ 1,145,213,526</u>	<u>\$ 1,323,249,257</u>
Total OPEB Liability - Ending	<u>\$ 1,221,848,379</u>	<u>\$ 1,452,726,786</u>	<u>\$ 1,640,627,230</u>	<u>\$ 1,028,095,643</u>	<u>\$ 1,145,213,526</u>	<u>\$ 1,323,249,257</u>
District's Covered Employee Payroll	<u>\$ 1,158,685,101</u>	<u>\$ 1,595,075,188</u>	<u>\$ 1,599,069,281</u>	<u>\$ 1,963,650,461</u>	<u>\$ 1,447,865,825</u>	<u>\$ -</u>
Total OPEB Liability as a Percentage of its Covered Employee Payroll	<u>0%</u>	<u>0%</u>	<u>0%</u>	<u>0%</u>	<u>0%</u>	<u>0%</u>

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 full 10-year trend is compiled, the District will only present information for those years for which information is available.

**JERSEY CITY PUBLIC SCHOOLS
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN THE DISTRICT'S PROPORTIONATE SHARE OF THE OPEB LIABILITY
AND SCHEDULE OF DISTRICT PROPORTIONATE SHARE OF THE OPEB LIABILITY
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Changes in Benefit Terms:

None.

Changes of Assumptions

Assumptions used in calculating the OPEB liability are presented in Note 5D.

OTHER SUPPLEMENTARY INFORMATION

SCHOOL BASED BUDGET SCHEDULES

(General Fund)

**JERSEY CITY PUBLIC SCHOOLS
GENERAL FUND
COMBINING BALANCE SHEET
AS OF JUNE 30, 2023**

	<u>Operating Fund</u>	<u>Blended Resource Fund</u>	<u>Total General Fund</u>
ASSETS			
Cash and Cash Equivalents	\$ 352,654,695	\$ 3,437,718	\$ 356,092,413
Receivables, Net			
Intergovernmental	98,122,967		98,122,967
Other	2,191,920		2,191,920
Due From Other Funds	<u>9,238,232</u>	<u>-</u>	<u>9,238,232</u>
 Total Assets	 <u>\$ 462,207,814</u>	 <u>\$ 3,437,718</u>	 <u>\$ 465,645,532</u>
 LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts Payable	\$ 2,139,059	\$ 3,189,074	\$ 5,328,133
Due to Other Funds	96,256		96,256
Due to Other Governments	1,061,563		1,061,563
Accrued Salaries and Wages	2,218,925	248,644	2,467,569
Payroll Deductions and Withholdings	3,508,923		3,508,923
Employee Deposits Payable	40,959,268		40,959,268
Accrued Liability for Unemployment Claims	<u>2,026,200</u>	<u>-</u>	<u>2,026,200</u>
 Total Liabilities	 <u>52,010,194</u>	 <u>3,437,718</u>	 <u>55,447,912</u>
 Fund Balances			
Restricted			
Capital Reserve	608		608
Excess Surplus	98,725,281		98,725,281
Excess Surplus Designated for Subsequent Year's Expenditures	63,704,750		63,704,750
Committed			
Encumbrances	9,497,981		9,497,981
Assigned			
Designated for Subsequent Year's Expenditures	148,800,479		148,800,479
Encumbrances	7,435,733		7,435,733
Unassigned	<u>82,032,788</u>	<u>-</u>	<u>82,032,788</u>
 Total Fund Balances	 <u>410,197,620</u>	 <u>-</u>	 <u>410,197,620</u>
 Total Liabilities and Fund Balances	 <u>\$ 462,207,814</u>	 <u>\$ 3,437,718</u>	 <u>\$ 465,645,532</u>

JERSEY CITY PUBLIC SCHOOLS
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023

District-wide

Resources	Resource Amount (Final Budget)	District- wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 331,355,270		\$ 273,024,948	\$ 58,330,322
General Fund Reserve for Encumbrances at June 30, 2022	<u>4,711,883</u>		<u>4,711,883</u>	-
Combined General Fund Contribution	<u>336,067,153</u>	96.85%	<u>277,736,831</u>	<u>58,330,322</u>
Restricted Federal Resources				
Title I, Part A of ESEA: <i>Improving Basic Programs</i>	<u>10,929,982</u>		<u>9,030,617</u>	<u>1,899,365</u>
Total Restricted Federal Resources	<u>10,929,982</u>	3.15%	<u>9,030,617</u>	<u>1,899,365</u>
Totals	<u>\$ 346,997,135</u>	<u>100.00%</u>	<u>\$ 286,767,448</u>	<u>\$ 60,229,687</u>

JERSEY CITY PUBLIC SCHOOLS
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Frank R. Conwell School (PS #3)

Resources	Resource Amount (Final Budget)	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 6,715,021		\$ 5,513,572	\$ 1,201,449
General Fund Reserve for Encumbrances at June 30, 2022	<u>78,448</u>		<u>78,448</u>	<u>-</u>
Combined General Fund Contribution	<u>6,793,469</u>	96.69%	<u>5,592,020</u>	<u>1,201,449</u>
Restricted Federal Resources				
Title I, Part A of ESEA: <i>Improving Basic Programs</i>	<u>232,394</u>		<u>191,432</u>	<u>40,962</u>
Total Restricted Federal Resources	<u>232,394</u>	3.31%	<u>191,432</u>	<u>40,962</u>
Totals	<u>\$ 7,025,863</u>	<u>100.00%</u>	<u>\$ 5,783,452</u>	<u>\$ 1,242,411</u>

JERSEY CITY PUBLIC SCHOOLS
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Middle School Number 4

Resources	Resource Amount (Final Budget)	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 8,992,897		\$ 7,855,388	\$ 1,137,509
General Fund Reserve for Encumbrances at June 30, 2022	<u>168,773</u>		<u>168,773</u>	<u>-</u>
Combined General Fund Contribution	<u>9,161,670</u>	96.45%	<u>8,024,161</u>	<u>1,137,509</u>
Restricted Federal Resources Title I, Part A of ESEA: <i>Improving Basic Programs</i>	<u>337,008</u>		<u>295,342</u>	<u>41,666</u>
Total Restricted Federal Resources	<u>337,008</u>	3.55%	<u>295,342</u>	<u>41,666</u>
Totals	<u>\$ 9,498,678</u>	<u>100.00%</u>	<u>\$ 8,319,503</u>	<u>\$ 1,179,175</u>

JERSEY CITY PUBLIC SCHOOLS
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Dr. Michael Conti School (PS #5)

Resources	Resource Amount (Final Budget)	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 8,337,157		\$ 7,013,634	\$ 1,323,523
General Fund Reserve for Encumbrances at June 30, 2022	<u>84,578</u>		<u>84,578</u>	<u>-</u>
Combined General Fund Contribution	<u>8,421,735</u>	97.31%	<u>7,098,212</u>	<u>1,323,523</u>
Restricted Federal Resources Title I, Part A of ESEA: <i>Improving Basic Programs</i>	<u>232,394</u>		<u>196,220</u>	<u>36,174</u>
Total Restricted Federal Resources	<u>232,394</u>	2.69%	<u>196,220</u>	<u>36,174</u>
Totals	<u>\$ 8,654,129</u>	<u>100.00%</u>	<u>\$ 7,294,432</u>	<u>\$ 1,359,697</u>

JERSEY CITY PUBLIC SCHOOLS
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Jotham W. Wakeman School (PS #6)

Resources	Resource Amount (Final Budget)	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 9,121,443		\$ 7,484,889	\$ 1,636,554
General Fund Reserve for Encumbrances at June 30, 2022	<u>96,657</u>		<u>96,657</u>	<u>-</u>
Combined General Fund Contribution	<u>9,218,100</u>	97.26%	<u>7,581,546</u>	<u>1,636,554</u>
Restricted Federal Resources Title I, Part A of ESEA: <i>Improving Basic Programs</i>	<u>259,295</u>		<u>213,587</u>	<u>45,708</u>
Total Restricted Federal Resources	<u>259,295</u>	2.74%	<u>213,587</u>	<u>45,708</u>
Totals	<u>\$ 9,477,395</u>	100.00%	<u>\$ 7,795,133</u>	<u>\$ 1,682,262</u>

**JERSEY CITY PUBLIC SCHOOLS
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Franklin L. Williams School (PS #7)

Resources	Resource Amount (Final Budget)	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 11,634,508		\$ 10,042,401	\$ 1,592,107
General Fund Reserve for Encumbrances at June 30, 2022	<u>378,439</u>		<u>378,439</u>	<u>-</u>
Combined General Fund Contribution	<u>12,012,947</u>	95.82%	<u>10,420,840</u>	<u>1,592,107</u>
Restricted Federal Resources Title I, Part A of ESEA: <i>Improving Basic Programs</i>	<u>524,567</u>		<u>454,593</u>	<u>69,974</u>
Total Restricted Federal Resources	<u>524,567</u>	4.18%	<u>454,593</u>	<u>69,974</u>
Totals	<u><u>\$ 12,537,514</u></u>	<u>100.00%</u>	<u><u>\$ 10,875,433</u></u>	<u><u>\$ 1,662,081</u></u>

JERSEY CITY PUBLIC SCHOOLS
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Charles E. Trefurt School (PS #8)

Resources	Resource Amount (Final Budget)	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 10,071,616		\$ 8,906,044	\$ 1,165,572
General Fund Reserve for Encumbrances at June 30, 2022	<u>129,053</u>		<u>129,053</u>	<u>-</u>
Combined General Fund Contribution	<u>10,200,669</u>	97.51%	<u>9,035,097</u>	<u>1,165,572</u>
Restricted Federal Resources				
Title I, Part A of ESEA: <i>Improving Basic Programs</i>	<u>260,042</u>		<u>230,719</u>	<u>29,323</u>
Total Restricted Federal Resources	<u>260,042</u>	2.49%	<u>230,719</u>	<u>29,323</u>
Totals	<u>\$ 10,460,711</u>	100.00%	<u>\$ 9,265,816</u>	<u>\$ 1,194,895</u>

JERSEY CITY PUBLIC SCHOOLS
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Martin Luther King Jr. School (PS #11)

Resources	Resource Amount (Final Budget)	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 9,283,287		\$ 8,244,936	\$ 1,038,351
General Fund Reserve for Encumbrances at June 30, 2022	<u>167,007</u>		<u>167,007</u>	<u>-</u>
Combined General Fund Contribution	<u>9,450,294</u>	96.09%	<u>8,411,943</u>	<u>1,038,351</u>
Restricted Federal Resources				
Title I, Part A of ESEA: <i>Improving Basic Programs</i>	<u>384,085</u>		<u>342,291</u>	<u>41,794</u>
Total Restricted Federal Resources	<u>384,085</u>	3.91%	<u>342,291</u>	<u>41,794</u>
Totals	<u>\$ 9,834,379</u>	100.00%	<u>\$ 8,754,234</u>	<u>\$ 1,080,145</u>

JERSEY CITY PUBLIC SCHOOLS
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Julia A. Barnes School (PS #12)

Resources	Resource Amount (Final Budget)	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 5,971,935		\$ 4,445,204	\$ 1,526,731
General Fund Reserve for Encumbrances at June 30, 2022	<u>58,239</u>		<u>58,239</u>	<u>-</u>
Combined General Fund Contribution	<u>6,030,174</u>	97.72%	<u>4,503,443</u>	<u>1,526,731</u>
Restricted Federal Resources Title I, Part A of ESEA: <i>Improving Basic Programs</i>	<u>140,482</u>		<u>105,074</u>	<u>35,408</u>
Total Restricted Federal Resources	<u>140,482</u>	2.28%	<u>105,074</u>	<u>35,408</u>
Totals	<u>\$ 6,170,656</u>	<u>100.00%</u>	<u>\$ 4,608,517</u>	<u>\$ 1,562,139</u>

JERSEY CITY PUBLIC SCHOOLS
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Ollie Culbreth Jr. School (PS #14)

Resources	Resource Amount (Final Budget)	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 6,835,368		\$ 5,564,551	\$ 1,270,817
General Fund Reserve for Encumbrances at June 30, 2022	<u>63,335</u>		<u>63,335</u>	<u>-</u>
Combined General Fund Contribution	<u>6,898,703</u>	96.56%	<u>5,627,886</u>	<u>1,270,817</u>
Restricted Federal Resources				
Title I, Part A of ESEA: <i>Improving Basic Programs</i>	<u>245,844</u>		<u>200,496</u>	<u>45,348</u>
Total Restricted Federal Resources	<u>245,844</u>	3.44%	<u>200,496</u>	<u>45,348</u>
Totals	<u>\$ 7,144,547</u>	<u>100.00%</u>	<u>\$ 5,828,382</u>	<u>\$ 1,316,165</u>

JERSEY CITY PUBLIC SCHOOLS
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Whitney M. Young Jr. School (PS #15)

Resources	Resource Amount (Final Budget)	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 11,017,277		\$ 8,426,489	\$ 2,590,788
General Fund Reserve for Encumbrances at June 30, 2022	<u>246,569</u>		<u>246,569</u>	<u>-</u>
Combined General Fund Contribution	<u>11,263,846</u>	97.13%	<u>8,673,058</u>	<u>2,590,788</u>
Restricted Federal Resources				
Title I, Part A of ESEA: <i>Improving Basic Programs</i>	<u>333,272</u>		<u>256,272</u>	<u>77,000</u>
Total Restricted Federal Resources	<u>333,272</u>	2.87%	<u>256,272</u>	<u>77,000</u>
Totals	<u>\$ 11,597,118</u>	100.00%	<u>\$ 8,929,330</u>	<u>\$ 2,667,788</u>

JERSEY CITY PUBLIC SCHOOLS
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Cornlia F. Bradford School (PS #16)

Resources	Resource Amount (Final Budget)	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 6,372,899		\$ 5,588,273	\$ 784,626
General Fund Reserve for Encumbrances at June 30, 2022	<u>140,376</u>		<u>140,376</u>	<u>-</u>
Combined General Fund Contribution	<u>6,513,275</u>	100.00%	<u>5,728,649</u>	<u>784,626</u>
Restricted Federal Resources Title I, Part A of ESEA: <i>Improving Basic Programs</i>	<u>-</u>		<u>-</u>	<u>-</u>
Total Restricted Federal Resources	<u>-</u>	0.00%	<u>-</u>	<u>-</u>
Totals	<u><u>\$ 6,513,275</u></u>	<u><u>100.00%</u></u>	<u><u>\$ 5,728,649</u></u>	<u><u>\$ 784,626</u></u>

JERSEY CITY PUBLIC SCHOOLS
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Joseph H. Brensinger School (PS #17)

Resources	Resource Amount (Final Budget)	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 13,331,225		\$ 10,751,125	\$ 2,580,100
General Fund Reserve for Encumbrances at June 30, 2022	<u>215,496</u>		<u>215,496</u>	<u>-</u>
Combined General Fund Contribution	<u>13,546,721</u>	95.82%	<u>10,966,621</u>	<u>2,580,100</u>
Restricted Federal Resources				
Title I, Part A of ESEA: <i>Improving Basic Programs</i>	<u>591,072</u>		<u>478,402</u>	<u>112,670</u>
Total Restricted Federal Resources	<u>591,072</u>	4.18%	<u>478,402</u>	<u>112,670</u>
Totals	<u>\$ 14,137,793</u>	<u>100.00%</u>	<u>\$ 11,445,023</u>	<u>\$ 2,692,770</u>

JERSEY CITY PUBLIC SCHOOLS
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Dr. Maya Angelou Elementary School (PS #20)

Resources	Resource Amount (Final Budget)	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 7,004,334		\$ 5,623,930	\$ 1,380,404
General Fund Reserve for Encumbrances at June 30, 2022	<u>83,779</u>		<u>83,779</u>	<u>-</u>
Combined General Fund Contribution	<u>7,088,113</u>	96.62%	<u>5,707,709</u>	<u>1,380,404</u>
Restricted Federal Resources				
Title I, Part A of ESEA: <i>Improving Basic Programs</i>	<u>248,086</u>		<u>199,669</u>	<u>48,417</u>
Total Restricted Federal Resources	<u>248,086</u>	3.38%	<u>199,669</u>	<u>48,417</u>
Totals	<u>\$ 7,336,199</u>	<u>100.00%</u>	<u>\$ 5,907,378</u>	<u>\$ 1,428,821</u>

JERSEY CITY PUBLIC SCHOOLS
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Rev. Dr. Ercel F. Webb School (PS #22)

Resources	Resource Amount (Final Budget)	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 7,825,611		\$ 7,076,690	\$ 748,921
General Fund Reserve for Encumbrances at June 30, 2022	<u>109,761</u>		<u>109,761</u>	<u>-</u>
Combined General Fund Contribution	<u>7,935,372</u>	96.40%	<u>7,186,451</u>	<u>748,921</u>
Restricted Federal Resources				
Title I, Part A of ESEA: <i>Improving Basic Programs</i>	<u>296,657</u>		<u>268,374</u>	<u>28,283</u>
Total Restricted Federal Resources	<u>296,657</u>	3.60%	<u>268,374</u>	<u>28,283</u>
Totals	<u>\$ 8,232,029</u>	100.00%	<u>\$ 7,454,825</u>	<u>\$ 777,204</u>

JERSEY CITY PUBLIC SCHOOLS
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Mahatma K. Gandhi School (PS #23)

Resources	Resource Amount (Final Budget)	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 14,827,786		\$ 11,954,049	\$ 2,873,737
General Fund Reserve for Encumbrances at June 30, 2022	<u>169,189</u>		<u>169,189</u>	<u>-</u>
Combined General Fund Contribution	<u>14,996,975</u>	96.95%	<u>12,123,238</u>	<u>2,873,737</u>
Restricted Federal Resources				
Title I, Part A of ESEA: <i>Improving Basic Programs</i>	<u>472,260</u>		<u>381,391</u>	<u>90,869</u>
Total Restricted Federal Resources	<u>472,260</u>	3.05%	<u>381,391</u>	<u>90,869</u>
Totals	<u>\$ 15,469,235</u>	100.00%	<u>\$ 12,504,629</u>	<u>\$ 2,964,606</u>

JERSEY CITY PUBLIC SCHOOLS
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Chaplain Charles Watters School (PS #24)

Resources	Resource Amount (Final Budget)	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 8,362,319		\$ 6,281,217	\$ 2,081,102
General Fund Reserve for Encumbrances at June 30, 2022	<u>113,682</u>		<u>113,682</u>	<u>-</u>
Combined General Fund Contribution	<u>8,476,001</u>	96.01%	<u>6,394,899</u>	<u>2,081,102</u>
Restricted Federal Resources				
Title I, Part A of ESEA: <i>Improving Basic Programs</i>	<u>351,953</u>		<u>265,760</u>	<u>86,193</u>
Total Restricted Federal Resources	<u>351,953</u>	3.99%	<u>265,760</u>	<u>86,193</u>
Totals	<u>\$ 8,827,954</u>	<u>100.00%</u>	<u>\$ 6,660,659</u>	<u>\$ 2,167,295</u>

JERSEY CITY PUBLIC SCHOOLS
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Nicolaus Copernicus School (PS #25)

Resources	Resource Amount (Final Budget)	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 7,691,616		\$ 6,224,012	\$ 1,467,604
General Fund Reserve for Encumbrances at June 30, 2022	<u>87,517</u>		<u>87,517</u>	<u>-</u>
Combined General Fund Contribution	<u>7,779,133</u>	96.80%	<u>6,311,529</u>	<u>1,467,604</u>
Restricted Federal Resources				
Title I, Part A of ESEA: <i>Improving Basic Programs</i>	<u>257,053</u>		<u>208,646</u>	<u>48,407</u>
Total Restricted Federal Resources	<u>257,053</u>	3.20%	<u>208,646</u>	<u>48,407</u>
Totals	<u><u>\$ 8,036,186</u></u>	<u>100.00%</u>	<u><u>\$ 6,520,175</u></u>	<u><u>\$ 1,516,011</u></u>

JERSEY CITY PUBLIC SCHOOLS
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Patricia M. Noonan School (PS #26)

Resources	Resource Amount (Final Budget)	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 6,952,189		\$ 5,753,995	\$ 1,198,194
General Fund Reserve for Encumbrances at June 30, 2022	<u>52,485</u>		<u>52,485</u>	<u>-</u>
Combined General Fund Contribution	<u>7,004,674</u>	98.20%	<u>5,806,480</u>	<u>1,198,194</u>
Restricted Federal Resources				
Title I, Part A of ESEA: <i>Improving Basic Programs</i>	<u>128,526</u>		<u>106,432</u>	<u>22,094</u>
Total Restricted Federal Resources	<u>128,526</u>	1.80%	<u>106,432</u>	<u>22,094</u>
Totals	<u>\$ 7,133,200</u>	<u>100.00%</u>	<u>\$ 5,912,912</u>	<u>\$ 1,220,288</u>

JERSEY CITY PUBLIC SCHOOLS
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Alfred Zampella School (PS #27)

Resources	Resource Amount (Final Budget)	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 10,517,630		\$ 8,642,443	\$ 1,875,187
General Fund Reserve for Encumbrances at June 30, 2022	<u>297,876</u>		<u>297,876</u>	<u>-</u>
Combined General Fund Contribution	<u>10,815,506</u>	95.34%	<u>8,940,319</u>	<u>1,875,187</u>
Restricted Federal Resources				
Title I, Part A of ESEA: <i>Improving Basic Programs</i>	<u>528,304</u>		<u>436,982</u>	<u>91,322</u>
Total Restricted Federal Resources	<u>528,304</u>	4.66%	<u>436,982</u>	<u>91,322</u>
Totals	<u>\$ 11,343,810</u>	100.00%	<u>\$ 9,377,301</u>	<u>\$ 1,966,509</u>

JERSEY CITY PUBLIC SCHOOLS
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Christa McAuliffe School (PS #28)

Resources	Resource Amount (Final Budget)	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 11,658,255		\$ 9,934,575	\$ 1,723,680
General Fund Reserve for Encumbrances at June 30, 2022	<u>235,761</u>		<u>235,761</u>	<u>-</u>
Combined General Fund Contribution	<u>11,894,016</u>	94.48%	<u>10,170,336</u>	<u>1,723,680</u>
Restricted Federal Resources				
Title I, Part A of ESEA: <i>Improving Basic Programs</i>	<u>694,940</u>		<u>594,202</u>	<u>100,738</u>
Total Restricted Federal Resources	<u>694,940</u>	5.52%	<u>594,202</u>	<u>100,738</u>
Totals	<u>\$ 12,588,956</u>	100.00%	<u>\$ 10,764,538</u>	<u>\$ 1,824,418</u>

JERSEY CITY PUBLIC SCHOOLS
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Gladys Nunery School (PS #29)

Resources	Resource Amount (Final Budget)	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 3,865,339		\$ 3,488,236	\$ 377,103
General Fund Reserve for Encumbrances at June 30, 2022	<u>54,204</u>		<u>54,204</u>	<u>-</u>
Combined General Fund Contribution	<u>3,919,543</u>	96.34%	<u>3,542,440</u>	<u>377,103</u>
Restricted Federal Resources				
Title I, Part A of ESEA: <i>Improving Basic Programs</i>	<u>148,702</u>		<u>134,579</u>	<u>14,123</u>
Total Restricted Federal Resources	<u>148,702</u>	3.66%	<u>134,579</u>	<u>14,123</u>
Totals	<u>\$ 4,068,245</u>	<u>100.00%</u>	<u>\$ 3,677,019</u>	<u>\$ 391,226</u>

JERSEY CITY PUBLIC SCHOOLS
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Alexander D. Sullivan School (PS #30)

Resources	Resource Amount (Final Budget)	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 8,204,533		\$ 6,390,578	\$ 1,813,955
General Fund Reserve for Encumbrances at June 30, 2022	<u>86,165</u>		<u>86,165</u>	<u>-</u>
Combined General Fund Contribution	<u>8,290,698</u>	97.22%	<u>6,476,743</u>	<u>1,813,955</u>
Restricted Federal Resources				
Title I, Part A of ESEA: <i>Improving Basic Programs</i>	<u>236,877</u>		<u>185,202</u>	<u>51,675</u>
Total Restricted Federal Resources	<u>236,877</u>	2.78%	<u>185,202</u>	<u>51,675</u>
Totals	<u>\$ 8,527,575</u>	100.00%	<u>\$ 6,661,945</u>	<u>\$ 1,865,630</u>

JERSEY CITY PUBLIC SCHOOLS
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Dr. Paul Rafalides School (PS #33)

Resources	Resource Amount (Final Budget)	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 4,963,575		\$ 4,024,926	\$ 938,649
General Fund Reserve for Encumbrances at June 30, 2022	<u>53,985</u>		<u>53,985</u>	<u>-</u>
Combined General Fund Contribution	<u>5,017,560</u>	96.26%	<u>4,078,911</u>	<u>938,649</u>
Restricted Federal Resources				
Title I, Part A of ESEA: <i>Improving Basic Programs</i>	<u>195,031</u>		<u>158,478</u>	<u>36,553</u>
Total Restricted Federal Resources	<u>195,031</u>	3.74%	<u>158,478</u>	<u>36,553</u>
Totals	<u>\$ 5,212,591</u>	<u>100.00%</u>	<u>\$ 4,237,389</u>	<u>\$ 975,202</u>

JERSEY CITY PUBLIC SCHOOLS
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023

President Barack Obama Elementary School (PS #34)

Resources	Resource Amount (Final Budget)	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 6,460,246		\$ 4,755,086	\$ 1,705,160
General Fund Reserve for Encumbrances at June 30, 2022	<u>64,610</u>		<u>64,610</u>	<u>-</u>
Combined General Fund Contribution	<u>6,524,856</u>	96.86%	<u>4,819,696</u>	<u>1,705,160</u>
Restricted Federal Resources				
Title I, Part A of ESEA: <i>Improving Basic Programs</i>	<u>211,471</u>		<u>156,245</u>	<u>55,226</u>
Total Restricted Federal Resources	<u>211,471</u>	3.14%	<u>156,245</u>	<u>55,226</u>
Totals	<u>\$ 6,736,327</u>	<u>100.00%</u>	<u>\$ 4,975,941</u>	<u>\$ 1,760,386</u>

JERSEY CITY PUBLIC SCHOOLS
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Rafael Cordero y Molina (PS #37)

Resources	Resource Amount (Final Budget)	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 9,490,991		\$ 8,414,710	\$ 1,076,281
General Fund Reserve for Encumbrances at June 30, 2022	<u>84,954</u>		<u>84,954</u>	<u>-</u>
Combined General Fund Contribution	<u>9,575,945</u>	97.69%	<u>8,499,664</u>	<u>1,076,281</u>
Restricted Federal Resources				
Title I, Part A of ESEA: <i>Improving Basic Programs</i>	<u>226,416</u>		<u>200,985</u>	<u>25,431</u>
Total Restricted Federal Resources	<u>226,416</u>	2.31%	<u>200,985</u>	<u>25,431</u>
Totals	<u>\$ 9,802,361</u>	100.00%	<u>\$ 8,700,649</u>	<u>\$ 1,101,712</u>

JERSEY CITY PUBLIC SCHOOLS
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023

James F. Murray School (PS #38)

Resources	Resource Amount (Final Budget)	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 9,048,757		\$ 6,879,890	\$ 2,168,867
General Fund Reserve for Encumbrances at June 30, 2022	<u>130,725</u>		<u>130,725</u>	<u>-</u>
Combined General Fund Contribution	<u>9,179,482</u>	96.43%	<u>7,010,615</u>	<u>2,168,867</u>
Restricted Federal Resources				
Title I, Part A of ESEA: <i>Improving Basic Programs</i>	<u>339,997</u>		<u>259,545</u>	<u>80,452</u>
Total Restricted Federal Resources	<u>339,997</u>	3.57%	<u>259,545</u>	<u>80,452</u>
Totals	<u>\$ 9,519,479</u>	<u>100.00%</u>	<u>\$ 7,270,160</u>	<u>\$ 2,249,319</u>

JERSEY CITY PUBLIC SCHOOLS
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Dr. Charles P. DeFuccio School (PS #39)

Resources	Resource Amount (Final Budget)	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 6,457,347		\$ 4,719,242	\$ 1,738,105
General Fund Reserve for Encumbrances at June 30, 2022	46,404		46,404	-
Combined General Fund Contribution	<u>6,503,751</u>	97.74%	<u>4,765,646</u>	<u>1,738,105</u>
Restricted Federal Resources				
Title I, Part A of ESEA: <i>Improving Basic Programs</i>	150,197		110,194	40,003
Total Restricted Federal Resources	<u>150,197</u>	2.26%	<u>110,194</u>	<u>40,003</u>
Totals	<u>\$ 6,653,948</u>	100.00%	<u>\$ 4,875,840</u>	<u>\$ 1,778,108</u>

JERSEY CITY PUBLIC SCHOOLS
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Ezra L. Nolan School (PS #40)

Resources	Resource Amount (Final Budget)	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 4,860,612		\$ 3,450,779	\$ 1,409,833
General Fund Reserve for Encumbrances at June 30, 2022	<u>39,402</u>		<u>39,402</u>	<u>-</u>
Combined General Fund Contribution	<u>4,900,014</u>	97.26%	<u>3,490,181</u>	<u>1,409,833</u>
Restricted Federal Resources Title I, Part A of ESEA: <i>Improving Basic Programs</i>	<u>138,241</u>		<u>98,325</u>	<u>39,916</u>
Total Restricted Federal Resources	<u>138,241</u>	2.74%	<u>98,325</u>	<u>39,916</u>
Totals	<u>\$ 5,038,255</u>	<u>100.00%</u>	<u>\$ 3,588,506</u>	<u>\$ 1,449,749</u>

JERSEY CITY PUBLIC SCHOOLS
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Martin Center for the Arts (PS #41)

Resources	Resource Amount (Final Budget)	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 6,247,199		\$ 4,378,642	\$ 1,868,557
General Fund Reserve for Encumbrances at June 30, 2022	<u>103,391</u>		<u>103,391</u>	<u>-</u>
Combined General Fund Contribution	<u>6,350,590</u>	96.24%	<u>4,482,033</u>	<u>1,868,557</u>
Restricted Federal Resources				
Title I, Part A of ESEA: <i>Improving Basic Programs</i>	<u>248,086</u>		<u>175,109</u>	<u>72,977</u>
Total Restricted Federal Resources	<u>248,086</u>	3.76%	<u>175,109</u>	<u>72,977</u>
Totals	<u>\$ 6,598,676</u>	<u>100.00%</u>	<u>\$ 4,657,142</u>	<u>\$ 1,941,534</u>

JERSEY CITY PUBLIC SCHOOLS
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Liberty High School (PS #45)

Resources	Resource Amount (Final Budget)	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 3,821,834		\$ 3,244,472	\$ 577,362
General Fund Reserve for Encumbrances at June 30, 2022	<u>40,886</u>		<u>40,886</u>	<u>-</u>
Combined General Fund Contribution	<u>3,862,720</u>	97.31%	<u>3,285,358</u>	<u>577,362</u>
Restricted Federal Resources				
Title I, Part A of ESEA: <i>Improving Basic Programs</i>	<u>106,856</u>		<u>90,819</u>	<u>16,037</u>
Total Restricted Federal Resources	<u>106,856</u>	2.69%	<u>90,819</u>	<u>16,037</u>
Totals	<u>\$ 3,969,576</u>	<u>100.00%</u>	<u>\$ 3,376,177</u>	<u>\$ 593,399</u>

JERSEY CITY PUBLIC SCHOOLS
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Academy I (PS #50)

Resources	Resource Amount (Final Budget)	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 4,969,331		\$ 4,604,243	\$ 365,088
General Fund Reserve for Encumbrances at June 30, 2022	<u>54,902</u>		<u>54,902</u>	<u>-</u>
Combined General Fund Contribution	<u>5,024,233</u>	97.01%	<u>4,659,145</u>	<u>365,088</u>
Restricted Federal Resources				
Title I, Part A of ESEA: <i>Improving Basic Programs</i>	<u>154,680</u>		<u>143,602</u>	<u>11,078</u>
Total Restricted Federal Resources	<u>154,680</u>	2.99%	<u>143,602</u>	<u>11,078</u>
Totals	<u>\$ 5,178,913</u>	<u>100.00%</u>	<u>\$ 4,802,747</u>	<u>\$ 376,166</u>

JERSEY CITY PUBLIC SCHOOLS
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023

William F. Dickinson High School (PS #51)

Resources	Resource Amount (Final Budget)	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 22,379,187		\$ 19,404,404	\$ 2,974,783
General Fund Reserve for Encumbrances at June 30, 2022	<u>288,640</u>		<u>288,640</u>	<u>-</u>
Combined General Fund Contribution	<u>22,667,827</u>	96.89%	<u>19,693,044</u>	<u>2,974,783</u>
Restricted Federal Resources				
Title I, Part A of ESEA: <i>Improving Basic Programs</i>	<u>727,821</u>		<u>632,112</u>	<u>95,709</u>
Total Restricted Federal Resources	<u>727,821</u>	3.11%	<u>632,112</u>	<u>95,709</u>
Totals	<u>\$ 23,395,648</u>	<u>100.00%</u>	<u>\$ 20,325,156</u>	<u>\$ 3,070,492</u>

JERSEY CITY PUBLIC SCHOOLS
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023

James J. Ferris High School (PS #52)

Resources	Resource Amount (Final Budget)	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 19,346,446		\$ 15,126,632	\$ 4,219,814
General Fund Reserve for Encumbrances at June 30, 2022	<u>208,159</u>		<u>208,159</u>	<u>-</u>
Combined General Fund Contribution	<u>19,554,605</u>	97.20%	<u>15,334,791</u>	<u>4,219,814</u>
Restricted Federal Resources				
Title I, Part A of ESEA: <i>Improving Basic Programs</i>	<u>563,424</u>		<u>441,743</u>	<u>121,681</u>
Total Restricted Federal Resources	<u>563,424</u>	2.80%	<u>441,743</u>	<u>121,681</u>
Totals	<u>\$ 20,118,029</u>	100.00%	<u>\$ 15,776,534</u>	<u>\$ 4,341,495</u>

JERSEY CITY PUBLIC SCHOOLS
BLENDED RESOURCE FUND
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Lincoln High School (PS #53)

Resources	Resource Amount (Final Budget)	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 10,813,574		\$ 9,464,305	\$ 1,349,269
General Fund Reserve for Encumbrances at June 30, 2022	<u>167,946</u>		<u>167,946</u>	<u>-</u>
Combined General Fund Contribution	<u>10,981,520</u>	97.51%	<u>9,632,251</u>	<u>1,349,269</u>
Restricted Federal Resources Title I, Part A of ESEA: <i>Improving Basic Programs</i>	<u>280,965</u>		<u>245,968</u>	<u>34,997</u>
Total Restricted Federal Resources	<u>280,965</u>	2.49%	<u>245,968</u>	<u>34,997</u>
Totals	<u>\$ 11,262,485</u>	<u>100.00%</u>	<u>\$ 9,878,219</u>	<u>\$ 1,384,266</u>

JERSEY CITY PUBLIC SCHOOLS
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Henry Snyder High School (PS #54)

Resources	Resource Amount (Final Budget)	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 10,522,644		\$ 8,868,751	\$ 1,653,893
General Fund Reserve for Encumbrances at June 30, 2022	<u>136,347</u>		<u>136,347</u>	<u>-</u>
Combined General Fund Contribution	<u>10,658,991</u>	97.62%	<u>9,005,098</u>	<u>1,653,893</u>
Restricted Federal Resources				
Title I, Part A of ESEA: <i>Improving Basic Programs</i>	<u>260,042</u>		<u>219,547</u>	<u>40,495</u>
Total Restricted Federal Resources	<u>260,042</u>	2.38%	<u>219,547</u>	<u>40,495</u>
Totals	<u>\$ 10,919,033</u>	100.00%	<u>\$ 9,224,645</u>	<u>\$ 1,694,388</u>

JERSEY CITY PUBLIC SCHOOLS
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Dr. Ronald McNair High School (PS #56)

Resources	Resource Amount (Final Budget)	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 8,871,628		\$ 7,978,889	\$ 892,739
General Fund Reserve for Encumbrances at June 30, 2022	<u>82,979</u>		<u>82,979</u>	<u>-</u>
Combined General Fund Contribution	<u>8,954,607</u>	97.65%	<u>8,061,868</u>	<u>892,739</u>
Restricted Federal Resources				
Title I, Part A of ESEA: <i>Improving Basic Programs</i>	<u>215,207</u>		<u>194,013</u>	<u>21,194</u>
Total Restricted Federal Resources	<u>215,207</u>	2.35%	<u>194,013</u>	<u>21,194</u>
Totals	<u>\$ 9,169,814</u>	<u>100.00%</u>	<u>\$ 8,255,881</u>	<u>\$ 913,933</u>

JERSEY CITY PUBLIC SCHOOLS
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Infinity Institute (PS #57)

Resources	Resource Amount (Final Budget)	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 4,225,088		\$ 3,117,386	\$ 1,107,702
General Fund Reserve for Encumbrances at June 30, 2022	<u>39,748</u>		<u>39,748</u>	<u>-</u>
Combined General Fund Contribution	<u>4,264,836</u>	97.21%	<u>3,157,134</u>	<u>1,107,702</u>
Restricted Federal Resources				
Title I, Part A of ESEA: <i>Improving Basic Programs</i>	<u>122,549</u>		<u>90,612</u>	<u>31,937</u>
Total Restricted Federal Resources	<u>122,549</u>	2.79%	<u>90,612</u>	<u>31,937</u>
Totals	<u>\$ 4,387,385</u>	<u>100.00%</u>	<u>\$ 3,247,746</u>	<u>\$ 1,139,639</u>

JERSEY CITY PUBLIC SCHOOLS
 BLENDED RESOURCE FUND
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Innovation High School (PS #78)

Resources	Resource Amount (Final Budget)	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budgets	\$ 4,282,566		\$ 3,386,360	\$ 896,206
General Fund Reserve for Encumbrances at June 30, 2022	<u>51,416</u>		<u>51,416</u>	<u>-</u>
Combined General Fund Contribution	<u>4,333,982</u>	98.07%	<u>3,437,776</u>	<u>896,206</u>
Restricted Federal Resources				
Title I, Part A of ESEA: <i>Improving Basic Programs</i>	<u>85,186</u>		<u>67,655</u>	<u>17,531</u>
Total Restricted Federal Resources	<u>85,186</u>	1.93%	<u>67,655</u>	<u>17,531</u>
Totals	<u>\$ 4,419,168</u>	<u>100.00%</u>	<u>\$ 3,505,431</u>	<u>\$ 913,737</u>

JERSEY CITY PUBLIC SCHOOLS
BLENDED RESOURCE FUND
SCHEDULE OF BLENDED EXPENDITURES-BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

District-Wide

	Original Budget	Adjustments	Final Budget	Actual	Variance
					Final Budget to Actual
Regular Programs-Instruction					
Kindergarten-Salaries of Teachers	\$ 10,721,992	\$ 1,338,324	\$ 12,060,316	\$ 9,910,940	\$ 2,149,376
Grades 1-5 Salaries of Teachers	56,624,048	5,424	56,629,472	49,868,376	6,761,096
Grades 6-8 Salaries of Teachers	28,418,147	204,956	28,623,103	23,697,874	4,925,229
Grades 9-12 Salaries of Teachers	37,127,613	92,366	37,219,979	32,333,935	4,886,044
Regular Programs-Undistributed Instruction					
Other Salaries for Instruction	7,852,852	(551,961)	7,300,891	3,615,692	3,685,199
Unused Vacation Payment to Terminated/Retired Staff	17,000	11,500	28,500	28,475	25
Purchased Professional-Educational Services	101,500	(9,298)	92,202	72,345	19,857
Other Purchased Services (400-500 Series)	1,665,274	165,157	1,830,431	1,453,232	377,199
General Supplies	4,201,447	735,183	4,936,630	4,111,723	824,907
Textbooks	235,460	(38,554)	196,906	42,664	154,242
Other Objects	527,824	58,110	585,934	294,621	291,313
Total Regular Programs-Instruction	147,493,157	2,011,207	149,504,364	125,429,877	24,074,487
Special Education-Instruction					
Cognitive - Mild					
Salaries of Teachers	548,520	1,481	550,001	546,200	3,801
Other Salaries for Instruction	202,260	167,821	370,081	341,291	28,790
General Supplies	20,100	535	20,635	13,464	7,171
Total Cognitive - Mild	770,880	169,837	940,717	900,955	39,762
Cognitive - Moderate					
Salaries of Teachers	537,050		537,050	480,852	56,198
Other Salaries for Instruction	335,905		335,905	279,817	56,088
General Supplies	10,000	305	10,305	3,869	6,436
Other Objects	1,700	-	1,700	1,000	700
Total Cognitive - Moderate	884,655	305	884,960	765,538	119,422
Learning and/or Language Disabilities - Mild/Moderate					
Salaries of Teachers	7,205,080	(1,476,526)	5,728,554	4,026,198	1,702,356
Other Salaries for Instruction	2,912,558	195,291	3,107,849	2,490,879	616,970
Other Purchased Services (400-500 Series)	1,500	55	1,555	1,500	55
General Supplies	29,500	1,657	31,157	17,274	13,883
Textbooks	2,000	-	2,000	-	2,000
Total Learning and/or Language Disabilities - Mild/Moderate	10,150,638	(1,279,523)	8,871,115	6,535,851	2,335,264
Auditory Impairments					
Salaries of Teachers	196,310	(45,809)	150,501	-	150,501
Total Auditory Impairments	196,310	(45,809)	150,501	-	150,501
Emotional Regulation Impairment					
Salaries of Teachers	1,190,100	(138,874)	1,051,226	613,151	438,075
Other Salaries for Instruction	625,540	67,395	692,935	461,504	231,431
General Supplies	6,000	44	6,044	5,979	65
Total Emotional Regulation Impairment	1,821,640	(71,435)	1,750,205	1,080,634	669,571
Multiple Disabilities					
Salaries of Teachers	265,640	(105,280)	160,360	142,496	17,864
Other Salaries for Instruction	49,609		49,609	-	49,609
General Supplies	8,600	-	8,600	8,600	-
Total Multiple Disabilities	323,849	(105,280)	218,569	151,096	67,473
Resource Room/Resource Center					
Salaries of Teachers	29,338,809	3,483,235	32,822,044	29,131,412	3,690,632
Other Salaries for Instruction	2,189,798	296,370	2,486,168	1,355,022	1,131,146
Other Purchased Services (400-500 Series)	3,000		3,000	2,667	333
General Supplies	37,000	356	37,356	25,743	11,613
Total Resource Room/Resource Center	31,568,607	3,779,961	35,348,568	30,514,844	4,833,724

JERSEY CITY PUBLIC SCHOOLS
BLENDING RESOURCE FUND
SCHEDULE OF BLENDED EXPENDITURES-BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

District-Wide

	Original Budget	Adjustments	Final Budget	Actual	Variance
					Final Budget to Actual
Autism					
Salaries of Teachers	\$ 8,629,115	\$ (1,277,398)	\$ 7,351,717	\$ 5,580,768	\$ 1,770,949
Other Salaries for Instruction	3,745,582	195,893	3,941,475	3,261,332	680,143
General Supplies	30,100	854	30,954	23,620	7,334
Total Autism	12,404,797	(1,080,651)	11,324,146	8,865,720	2,458,426
Total Special Education-Instruction	58,121,376	1,367,405	59,488,781	48,814,638	10,674,143
Bilingual Education-Instruction					
Salaries of Teachers	13,832,140	(181,660)	13,650,480	11,411,751	2,238,729
Other Salaries for Instruction	931,048	18,679	949,727	706,394	243,333
General Supplies	58,700	3,838	62,538	47,656	14,882
Textbooks	7,000	-	7,000	2,215	4,785
Total Bilingual Education	14,828,888	(159,143)	14,669,745	12,168,016	2,501,729
School-Sponsored CoCurricular/Extracurricular Activities - Instruction					
Salaries	313,320	55,997	369,317	248,165	121,152
Purchased Services (300-500 series)	48,550		48,550	25,650	22,900
Supplies and Materials	1,500	(500)	1,000		1,000
Other Objects	4,000	-	4,000		4,000
Total School-Sponsored CoCurricular/Extracurricular Activities - Inst	367,370	55,497	422,867	273,815	149,052
Total Instruction	220,810,791	3,274,966	224,085,757	186,686,346	37,399,411
Undistributed Expenditures					
Attend. and Social Work					
Salaries	89,165		89,165	71,243	17,922
Salaries of Family Liaisons/Community Parent Involvement Spec	1,250,412	65,583	1,315,995	1,160,891	155,104
Supplies and Materials	5,800	300	6,100	3,277	2,823
Total Attendance and Social Work Services	1,345,377	65,883	1,411,260	1,235,411	175,849
Health Services					
Salaries	4,050,843	(41,335)	4,009,508	3,622,061	387,447
Supplies and Materials	111,700	(16,203)	95,497	76,710	18,787
Other Objects	3,000	19	3,019	2,999	20
Total Health Services	4,165,543	(57,519)	4,108,024	3,701,770	406,254
Guidance					
Salaries of Other Professional Staff	7,208,520	179,947	7,388,467	6,549,464	839,003
Other Salaries	774,520	(87,868)	686,652	360,008	326,644
Supplies and Materials	83,460	6,378	89,838	82,943	6,895
Total Guidance	8,066,500	98,457	8,164,957	6,992,415	1,172,542
Education Media Services/Library					
Salaries - Regular	3,343,134	(118,242)	3,224,892	2,872,635	352,257
Other Purchased Services (400-500 series)	37,000	5,597	42,597	34,730	7,867
Supplies and Materials	157,010	(23,112)	133,898	116,538	17,360
Total Education Media Services/Library	3,537,144	(135,757)	3,401,387	3,023,903	377,484
Instructional Staff Training Services					
Purchased Professional - Educational Services	70,000	(39,934)	30,066	8,000	22,066
Other Purchased Services (400-500 series)	17,800	(17,800)			
Supplies and Materials	11,400	2,104	13,504	9,733	3,771
Total Instructional Staff Training Services	99,200	(55,630)	43,570	17,733	25,837
Support Services - School Administration					
Salaries of Principals/Assistant Principals/Program Directors	11,879,531	291,587	12,171,118	11,149,555	1,021,563
Salaries of Secretarial and Clerical Assistants	6,578,839	237,693	6,816,532	5,722,200	1,094,332
Other Salaries	101,586	(17,519)	84,067	66,909	17,158
Purchased Professional and Technical Services	1,000	(1,000)			
Other Purchased Services (400-500 series)	599,684	20,421	620,105	395,212	224,893
Supplies and Materials	756,861	(167,279)	589,582	470,320	119,262
Other Objects	16,310	1,519	17,829	11,791	6,038
Total Support Services - School Administration	19,933,811	365,422	20,299,233	17,815,987	2,483,246

**JERSEY CITY PUBLIC SCHOOLS
 BLENDED RESOURCE FUND
 SCHEDULE OF BLENDED EXPENDITURES-BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

District-Wide

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
Security					
Salaries	\$ 6,891,708	\$ 193,910	\$ 7,085,618	\$ 6,206,066	\$ 879,552
General Supplies	18,250	(280)	17,970	1,207	16,763
Total Security	<u>6,909,958</u>	<u>193,630</u>	<u>7,103,588</u>	<u>6,207,273</u>	<u>896,315</u>
Student Transportation Services					
Contracted Services (Other Than Between Home & School) - Ve	403,300	176,212	579,512	501,502	78,010
Total Student Transportation Services	<u>403,300</u>	<u>176,212</u>	<u>579,512</u>	<u>501,502</u>	<u>78,010</u>
Unallocated Benefits					
Social Security Contributions	3,317,162	1,513,297	4,830,459	3,681,599	1,148,860
TPAF Contributions - ERIP	3,313,035	2,869,179	6,182,214	5,506,321	675,893
Health Benefits	70,176,758	(3,917,249)	66,259,509	50,920,905	15,338,604
Total Unallocated Benefits	<u>76,806,955</u>	<u>465,227</u>	<u>77,272,182</u>	<u>60,108,825</u>	<u>17,163,357</u>
Total Undistributed Expenditures	<u>121,267,788</u>	<u>1,115,925</u>	<u>122,383,713</u>	<u>99,604,819</u>	<u>22,778,894</u>
Total School Based Current Expense	<u>342,078,579</u>	<u>4,390,891</u>	<u>346,469,470</u>	<u>286,291,165</u>	<u>60,178,305</u>
CAPITAL OUTLAY					
Equipment					
Grades 1-5	95,350	145,487	240,837	189,860	50,977
Grades 6-8	11,980	132,892	144,872	144,536	336
Grades 9-12	81,566	-	81,566	81,555	11
Bilingual Education - Instruction	17,770	35,621	53,391	53,333	58
Undistributed Expenditures - Instruction	7	(7)	-	-	-
Undistributed Expenditures - School Administration	-	6,999	6,999	6,999	-
Total Equipment	<u>206,673</u>	<u>320,992</u>	<u>527,665</u>	<u>476,283</u>	<u>51,382</u>
Total Capital Outlay	<u>206,673</u>	<u>320,992</u>	<u>527,665</u>	<u>476,283</u>	<u>51,382</u>
Total School Based Expenditures	<u>342,285,252</u>	<u>4,711,883</u>	<u>346,997,135</u>	<u>286,767,448</u>	<u>60,229,687</u>
OTHER FINANCING SOURCES					
Transfers In - Contribution to School Based Budget	342,285,252	4,711,883	346,997,135	286,767,448	60,229,687
Total Other Financing Sources	<u>342,285,252</u>	<u>4,711,883</u>	<u>346,997,135</u>	<u>286,767,448</u>	<u>60,229,687</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	-	-	-	-	-

JERSEY CITY PUBLIC SCHOOLS
BLENDED RESOURCE FUND
SCHEDULE OF BLENDED EXPENDITURES-BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Frank R. Conwell School (PS #3)

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
Regular Programs-Instruction					
Kindergarten-Salaries of Teachers	\$ 489,090	\$ 29,156	\$ 518,246	\$ 457,246	\$ 61,000
Grades 1-5 Salaries of Teachers	2,311,492	1,624	2,313,116	1,821,954	491,162
Regular Programs-Undistributed Instruction					
Other Salaries for Instruction	208,128	10,199	218,327	107,502	110,825
Other Purchased Services (400-500 Series)	53,000	2,197	55,197	46,569	8,628
General Supplies	53,252	1,528	54,780	51,201	3,579
Other Objects	7,750	10,964	18,714	13,616	5,098
Total Regular Programs-Instruction	<u>3,122,712</u>	<u>55,668</u>	<u>3,178,380</u>	<u>2,498,088</u>	<u>680,292</u>
Special Education-Instruction					
Cognitive - Mild					
Salaries of Teachers	106,280	392	106,672	106,280	392
Other Salaries for Instruction	48,209	159,821	208,030	180,175	27,855
Total Cognitive - Mild	<u>154,489</u>	<u>160,213</u>	<u>314,702</u>	<u>286,455</u>	<u>28,247</u>
Cognitive - Moderate					
Salaries of Teachers	64,800	-	64,800	8,602	56,198
Other Salaries for Instruction	43,389	-	43,389	43,389	-
Total Cognitive - Moderate	<u>108,189</u>	<u>-</u>	<u>108,189</u>	<u>51,991</u>	<u>56,198</u>
Resource Room/Resource Center					
Salaries of Teachers	744,800	982	745,782	564,290	181,492
Other Salaries for Instruction	37,519	(24,470)	13,049	-	13,049
Total Resource Room/Resource Center	<u>782,319</u>	<u>(23,488)</u>	<u>758,831</u>	<u>564,290</u>	<u>194,541</u>
Total Special Education-Instruction	<u>1,044,997</u>	<u>136,725</u>	<u>1,181,722</u>	<u>902,736</u>	<u>278,986</u>
Bilingual Education-Instruction					
Salaries of Teachers	189,710	-	189,710	189,710	-
Total Bilingual Education	<u>189,710</u>	<u>-</u>	<u>189,710</u>	<u>189,710</u>	<u>-</u>
School-Sponsored CoCurricular/Extracurricular Activities - Instruction					
Salaries	18,600	1,340	19,940	19,939	1
Total School-Sponsored CoCurricular/Extracurricular Acti	<u>18,600</u>	<u>1,340</u>	<u>19,940</u>	<u>19,939</u>	<u>1</u>
Total Instruction	<u>4,376,019</u>	<u>193,733</u>	<u>4,569,752</u>	<u>3,610,473</u>	<u>959,279</u>
Undistributed Expenditures					
Attend. and Social Work					
Salaries of Family Liaisons/Community Parent Involvement	45,177	-	45,177	30,536	14,641
Total Attendance and Social Work Services	<u>45,177</u>	<u>-</u>	<u>45,177</u>	<u>30,536</u>	<u>14,641</u>
Health Services					
Salaries	61,000	-	61,000	61,000	-
Supplies and Materials	3,000	-	3,000	2,913	87
Total Health Services	<u>64,000</u>	<u>-</u>	<u>64,000</u>	<u>63,913</u>	<u>87</u>
Guidance					
Salaries of Other Professional Staff	120,130	-	120,130	120,130	-
Total Guidance	<u>120,130</u>	<u>-</u>	<u>120,130</u>	<u>120,130</u>	<u>-</u>

JERSEY CITY PUBLIC SCHOOLS
BLENDED RESOURCE FUND
SCHEDULE OF BLENDED EXPENDITURES-BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Frank R. Conwell School (PS #3)

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
Education Media Services/Library					
Salaries - Regular	\$ 113,880		\$ 113,880	\$ 77,830	\$ 36,050
Supplies and Materials	800	-	800	666	134
Total Education Media Services/Library	<u>114,680</u>	<u>-</u>	<u>114,680</u>	<u>78,496</u>	<u>36,184</u>
Support Services - School Administration					
Salaries of Principals/Assistant Principals/Program Dir	319,600	\$ 36,553	356,153	329,518	26,635
Salaries of Secretarial and Clerical Assistants	177,931	(11,897)	166,034	161,168	4,866
Other Salaries	1,800	1,680	3,480	3,405	75
Supplies and Materials	47,938	(26,344)	21,594	16,507	5,087
Total Support Services - School Administration	<u>547,269</u>	<u>(8)</u>	<u>547,261</u>	<u>510,598</u>	<u>36,663</u>
Security					
Salaries	130,441	6,305	136,746	133,615	3,131
Total Security	<u>130,441</u>	<u>6,305</u>	<u>136,746</u>	<u>133,615</u>	<u>3,131</u>
Student Transportation Services					
Contracted Services (Other Than Between Home & Sc	7,000	9,613	16,613	14,512	2,101
Total Student Transportation Services	<u>7,000</u>	<u>9,613</u>	<u>16,613</u>	<u>14,512</u>	<u>2,101</u>
Unallocated Benefits					
Social Security Contributions	69,329	44,104	113,433	87,186	26,247
TPAF Contributions - ERIP	67,766	58,927	126,693	115,385	11,308
Health Benefits	1,405,604	(239,603)	1,166,001	1,013,231	152,770
Total Unallocated Benefits	<u>1,542,699</u>	<u>(136,572)</u>	<u>1,406,127</u>	<u>1,215,802</u>	<u>190,325</u>
Total Undistributed Expenditures	<u>2,571,396</u>	<u>(120,662)</u>	<u>2,450,734</u>	<u>2,167,602</u>	<u>283,132</u>
Total School Based Current Expense	<u>6,947,415</u>	<u>73,071</u>	<u>7,020,486</u>	<u>5,778,075</u>	<u>1,242,411</u>
CAPITAL OUTLAY					
Equipment					
Grades 1-5	-	5,377	5,377	5,377	-
Total Equipment	<u>-</u>	<u>5,377</u>	<u>5,377</u>	<u>5,377</u>	<u>-</u>
Total Capital Outlay	<u>-</u>	<u>5,377</u>	<u>5,377</u>	<u>5,377</u>	<u>-</u>
Total School Based Expenditures	<u>6,947,415</u>	<u>78,448</u>	<u>7,025,863</u>	<u>5,783,452</u>	<u>1,242,411</u>
OTHER FINANCING SOURCES					
Transfers In - Contribution to School Based Budget	6,947,415	78,448	7,025,863	5,783,452	1,242,411
Total Other Financing Sources	<u>6,947,415</u>	<u>78,448</u>	<u>7,025,863</u>	<u>5,783,452</u>	<u>1,242,411</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

JERSEY CITY PUBLIC SCHOOLS
BLENDED RESOURCE FUND
SCHEDULE OF BLENDED EXPENDITURES-BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Middle School Number 4

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
Regular Programs-Instruction					
Grades 6-8 Salaries of Teachers	\$ 4,229,530	\$ 4,791	\$ 4,234,321	\$ 4,128,937	\$ 105,384
Regular Programs-Undistributed Instruction					
Other Salaries for Instruction	102,936	270	103,206	35,082	68,124
Purchased Professional-Educational Services	12,500	(12,498)	2	2	2
Other Purchased Services (400-500 Series)	35,000	5,806	40,806	39,178	1,628
General Supplies	86,000	10,092	96,092	91,403	4,689
Other Objects	8,750	5,316	14,066	11,997	2,069
Total Regular Programs-Instruction	<u>4,474,716</u>	<u>13,777</u>	<u>4,488,493</u>	<u>4,306,597</u>	<u>181,896</u>
Special Education-Instruction					
Learning and/or Language Disabilities - Mild/Moderate					
Salaries of Teachers	280,160		280,160	218,103	62,057
Other Salaries for Instruction	83,134	86	83,220	82,316	904
Total Learning and/or Language Disabilities - Mild/Mode	<u>363,294</u>	<u>86</u>	<u>363,380</u>	<u>300,419</u>	<u>62,961</u>
Emotional Regulation Impairment					
Salaries of Teachers	223,960		223,960	60,926	163,034
Other Salaries for Instruction	122,217	(86)	122,131	49,609	72,522
General Supplies	3,000	-	3,000	3,000	-
Total Emotional Regulation Impairment	<u>349,177</u>	<u>(86)</u>	<u>349,091</u>	<u>113,535</u>	<u>235,556</u>
Resource Room/Resource Center					
Salaries of Teachers	490,190		490,190	315,956	174,234
General Supplies	3,000	-	3,000	3,000	-
Total Resource Room/Resource Center	<u>493,190</u>	<u>-</u>	<u>493,190</u>	<u>318,956</u>	<u>174,234</u>
Autism					
Salaries of Teachers	175,460		175,460	130,428	45,032
Other Salaries for Instruction	128,751		128,751	79,942	48,809
General Supplies	3,000	19	3,019	3,000	19
Total Autism	<u>307,211</u>	<u>19</u>	<u>307,230</u>	<u>213,370</u>	<u>93,860</u>
Total Special Education-Instruction	<u>1,512,872</u>	<u>19</u>	<u>1,512,891</u>	<u>946,280</u>	<u>566,611</u>
Total Instruction	<u>5,987,588</u>	<u>13,796</u>	<u>6,001,384</u>	<u>5,252,877</u>	<u>748,507</u>
Undistributed Expenditures					
Attend. and Social Work					
Salaries of Family Liaisons/Community Parent Involv	45,177	(11,000)	34,177	2,384	31,793
Total Attendance and Social Work Services	<u>45,177</u>	<u>(11,000)</u>	<u>34,177</u>	<u>2,384</u>	<u>31,793</u>
Health Services					
Salaries	104,280	270	104,550	102,986	1,564
Supplies and Materials	3,000	(350)	2,650	2,319	331
Total Health Services	<u>107,280</u>	<u>(80)</u>	<u>107,200</u>	<u>105,305</u>	<u>1,895</u>
Guidance					
Salaries of Other Professional Staff	114,530	116,000	230,530	229,077	1,453
Supplies and Materials	1,760	-	1,760	1,760	-
Total Guidance	<u>116,290</u>	<u>116,000</u>	<u>232,290</u>	<u>230,837</u>	<u>1,453</u>
Education Media Services/Library					
Salaries - Regular	119,280		119,280	119,280	
Supplies and Materials	4,700	-	4,700	3,911	789
Total Education Media Services/Library	<u>123,980</u>	<u>-</u>	<u>123,980</u>	<u>123,191</u>	<u>789</u>

JERSEY CITY PUBLIC SCHOOLS
BLENDED RESOURCE FUND
SCHEDULE OF BLENDED EXPENDITURES-BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Middle School Number 4

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
Support Services - School Administration					
Salaries of Principals/Assistant Principals/Program D	\$ 405,500	\$ 3,400	\$ 408,900	\$ 407,600	\$ 1,300
Salaries of Secretarial and Clerical Assistants	179,095	(7,674)	171,421	157,230	14,191
Other Salaries	1,950		1,950	1,110	840
Other Purchased Services (400-500 series)	46,000	6,727	52,727	24,025	28,702
Supplies and Materials	70,000	10,718	80,718	78,430	2,288
Other Objects	1,000	742	1,742	902	840
Total Support Services - School Administration	<u>703,545</u>	<u>13,913</u>	<u>717,458</u>	<u>669,297</u>	<u>48,161</u>
Security					
Salaries	216,593	14,400	230,993	221,916	9,077
Total Security	<u>216,593</u>	<u>14,400</u>	<u>230,993</u>	<u>221,916</u>	<u>9,077</u>
Student Transportation Services					
Contracted Services (Other Than Between Home & School)	15,000	-	15,000	14,169	831
Total Student Transportation Services	<u>15,000</u>	<u>-</u>	<u>15,000</u>	<u>14,169</u>	<u>831</u>
Unallocated Benefits					
Social Security Contributions	87,827	15,997	103,824	91,036	12,788
TPAF Contributions - ERIP	105,202	97,275	202,477	188,589	13,888
Health Benefits	1,809,443	(115,000)	1,694,443	1,384,785	309,658
Total Unallocated Benefits	<u>2,002,472</u>	<u>(1,728)</u>	<u>2,000,744</u>	<u>1,664,410</u>	<u>336,334</u>
Total Undistributed Expenditures	<u>3,330,337</u>	<u>131,505</u>	<u>3,461,842</u>	<u>3,031,509</u>	<u>430,333</u>
Total School Based Current Expense	<u>9,317,925</u>	<u>145,301</u>	<u>9,463,226</u>	<u>8,284,386</u>	<u>1,178,840</u>
CAPITAL OUTLAY					
Equipment					
Grades 6-8	11,980	23,472	35,452	35,117	335
Total Equipment	<u>11,980</u>	<u>23,472</u>	<u>35,452</u>	<u>35,117</u>	<u>335</u>
Total Capital Outlay	<u>11,980</u>	<u>23,472</u>	<u>35,452</u>	<u>35,117</u>	<u>335</u>
Total School Based Expenditures	<u>9,329,905</u>	<u>168,773</u>	<u>9,498,678</u>	<u>8,319,503</u>	<u>1,179,175</u>
OTHER FINANCING SOURCES					
Transfers In - Contribution to School Based Budget	9,329,905	168,773	9,498,678	8,319,503	1,179,175
Total Other Financing Sources	<u>9,329,905</u>	<u>168,773</u>	<u>9,498,678</u>	<u>8,319,503</u>	<u>1,179,175</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	-	-	-	-	-

JERSEY CITY PUBLIC SCHOOLS
BLENDED RESOURCE FUND
SCHEDULE OF BLENDED EXPENDITURES-BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Dr. Michael Conti School (PS #5)

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
Regular Programs-Instruction					
Kindergarten-Salaries of Teachers	\$ 215,360	\$ 232,744	\$ 448,104	\$ 443,070	\$ 5,034
Grades 1-5 Salaries of Teachers	1,838,692	152,677	1,991,369	1,895,314	96,055
Grades 6-8 Salaries of Teachers	622,150	(21,688)	600,462	485,347	115,115
Regular Programs-Undistributed Instruction					
Other Salaries for Instruction	105,636	(98,380)	7,256	2,101	5,155
Other Purchased Services (400-500 Series)	49,795	9,776	59,571	53,202	6,369
General Supplies	131,805	2,670	134,475	122,258	12,217
Textbooks	500	-	500	500	-
Other Objects	12,500	1,383	13,883	9,005	4,878
Total Regular Programs-Instruction	<u>2,976,438</u>	<u>279,182</u>	<u>3,255,620</u>	<u>3,010,297</u>	<u>245,323</u>
Special Education-Instruction					
Learning and/or Language Disabilities - Mild/Moderate					
Salaries of Teachers	623,590		623,590	307,640	315,950
Other Salaries for Instruction	345,697		345,697	262,276	83,421
General Supplies	1,000	320	1,320	1,000	320
Total Learning and/or Language Disabilities - Mild/Moderate	<u>970,287</u>	<u>320</u>	<u>970,607</u>	<u>570,916</u>	<u>399,691</u>
Emotional Regulation Impairment					
Salaries of Teachers	85,330	(49,609)	35,721		35,721
Other Salaries for Instruction	-	49,609	49,609	42,168	7,441
Total Emotional Regulation Impairment	<u>85,330</u>	<u>-</u>	<u>85,330</u>	<u>42,168</u>	<u>43,162</u>
Resource Room/Resource Center					
Salaries of Teachers	743,920	(61,000)	682,920	643,561	39,359
Other Salaries for Instruction	126,724	61,898	188,622	167,490	21,132
General Supplies	1,000	-	1,000	1,000	-
Total Resource Room/Resource Center	<u>871,644</u>	<u>898</u>	<u>872,542</u>	<u>812,051</u>	<u>60,491</u>
Total Special Education-Instruction	<u>1,927,261</u>	<u>1,218</u>	<u>1,928,479</u>	<u>1,425,135</u>	<u>503,344</u>
Bilingual Education-Instruction					
Salaries of Teachers	586,750	(71,744)	515,006	229,470	285,536
General Supplies	2,000	-	2,000	1,990	10
Total Bilingual Education	<u>588,750</u>	<u>(71,744)</u>	<u>517,006</u>	<u>231,460</u>	<u>285,546</u>
School-Sponsored CoCurricular/Extracurricular Activities - Instruction					
Salaries	4,800		4,800	4,080	720
Supplies and Materials	1,000	-	1,000	-	1,000
Total School-Sponsored CoCurricular/Extracurricular Activities - Instruction	<u>5,800</u>	<u>-</u>	<u>5,800</u>	<u>4,080</u>	<u>1,720</u>
Total Instruction	<u>5,498,249</u>	<u>208,656</u>	<u>5,706,905</u>	<u>4,670,972</u>	<u>1,035,933</u>
Undistributed Expenditures					
Attend. and Social Work					
Salaries of Family Liaisons/Community Parent Involvement	45,177	-	45,177	44,499	678
Total Attendance and Social Work Services	<u>45,177</u>	<u>-</u>	<u>45,177</u>	<u>44,499</u>	<u>678</u>
Health Services					
Salaries	105,280	120	105,400	103,174	2,226
Supplies and Materials	9,000	(4,877)	4,123	2,626	1,497
Total Health Services	<u>114,280</u>	<u>(4,757)</u>	<u>109,523</u>	<u>105,800</u>	<u>3,723</u>
Guidance					
Salaries of Other Professional Staff	116,230	300	116,530	116,380	150
Total Guidance	<u>116,230</u>	<u>300</u>	<u>116,530</u>	<u>116,380</u>	<u>150</u>

**JERSEY CITY PUBLIC SCHOOLS
BLENDED RESOURCE FUND
SCHEDULE OF BLENDED EXPENDITURES-BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Dr. Michael Conti School (PS #5)

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
Education Media Services/Library					
Salaries - Regular	\$ 97,630		\$ 97,630	\$ 97,630	
Supplies and Materials	2,500	\$ (1,458)	1,042	821	\$ 221
Total Education Media Services/Library	<u>100,130</u>	<u>(1,458)</u>	<u>98,672</u>	<u>98,451</u>	<u>221</u>
Support Services - School Administration					
Salaries of Principals/Assistant Principals/Program D:	288,600	38,771	327,371	326,304	1,067
Salaries of Secretarial and Clerical Assistants	208,621		208,621	120,206	88,415
Other Salaries	3,000	300	3,300	2,190	1,110
Supplies and Materials	6,000	(4,991)	1,009	1,009	-
Total Support Services - School Administration	<u>506,221</u>	<u>34,080</u>	<u>540,301</u>	<u>449,709</u>	<u>90,592</u>
Security					
Salaries	135,711	-	135,711	100,820	34,891
Total Security	<u>135,711</u>	<u>-</u>	<u>135,711</u>	<u>100,820</u>	<u>34,891</u>
Student Transportation Services					
Contracted Services (Other Than Between Home & S	-	10,826	10,826	9,352	1,474
Total Student Transportation Services	<u>-</u>	<u>10,826</u>	<u>10,826</u>	<u>9,352</u>	<u>1,474</u>
Unallocated Benefits					
Social Security Contributions	92,929	37,086	130,015	91,831	38,184
TPAF Contributions - ERIP	70,608	58,419	129,027	114,705	14,322
Health Benefits	1,890,016	(260,772)	1,629,244	1,489,715	139,529
Total Unallocated Benefits	<u>2,053,553</u>	<u>(165,267)</u>	<u>1,888,286</u>	<u>1,696,251</u>	<u>192,035</u>
Total Undistributed Expenditures	<u>3,071,302</u>	<u>(126,276)</u>	<u>2,945,026</u>	<u>2,621,262</u>	<u>323,764</u>
Total School Based Current Expense	<u>8,569,551</u>	<u>82,380</u>	<u>8,651,931</u>	<u>7,292,234</u>	<u>1,359,697</u>
CAPITAL OUTLAY					
Equipment					
Grades 1-5	-	2,198	2,198	2,198	-
Total Equipment	<u>-</u>	<u>2,198</u>	<u>2,198</u>	<u>2,198</u>	<u>-</u>
Total Capital Outlay	<u>-</u>	<u>2,198</u>	<u>2,198</u>	<u>2,198</u>	<u>-</u>
Total School Based Expenditures	<u>8,569,551</u>	<u>84,578</u>	<u>8,654,129</u>	<u>7,294,432</u>	<u>1,359,697</u>
OTHER FINANCING SOURCES					
Transfers In - Contribution to School Based Budget	8,569,551	84,578	8,654,129	7,294,432	1,359,697
Total Other Financing Sources	<u>8,569,551</u>	<u>84,578</u>	<u>8,654,129</u>	<u>7,294,432</u>	<u>1,359,697</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

JERSEY CITY PUBLIC SCHOOLS
BLENDED RESOURCE FUND
SCHEDULE OF BLENDED EXPENDITURES-BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Jotham W. Wakeman School (PS #6)

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
Regular Programs-Instruction					
Kindergarten-Salaries of Teachers	\$ 562,700		\$ 562,700	\$ 428,920	\$ 133,780
Grades 1-5 Salaries of Teachers	3,376,553		3,376,553	2,944,081	432,472
Regular Programs-Undistributed Instruction					
Other Salaries for Instruction	323,537		323,537	220,601	102,936
Purchased Professional-Educational Services	15,000		15,000	15,000	-
Other Purchased Services (400-500 Series)	42,000	\$ 1,208	43,208	31,510	11,698
General Supplies	94,036	17,035	111,071	79,992	31,079
Other Objects	8,925	-	8,925	1,200	7,725
Total Regular Programs-Instruction	<u>4,422,751</u>	<u>18,243</u>	<u>4,440,994</u>	<u>3,721,304</u>	<u>719,690</u>
Special Education-Instruction					
Learning and/or Language Disabilities - Mild/Moderate					
Salaries of Teachers	110,080	4,000	114,080	113,375	705
Other Salaries for Instruction	104,905	-	104,905	104,905	-
Total Learning and/or Language Disabilities - Mild/Moderate	<u>214,985</u>	<u>4,000</u>	<u>218,985</u>	<u>218,280</u>	<u>705</u>
Emotional Regulation Impairment					
Salaries of Teachers	64,800	-	64,800	64,800	-
Other Salaries for Instruction	84,221	-	84,221	49,609	34,612
Total Emotional Regulation Impairment	<u>149,021</u>	<u>-</u>	<u>149,021</u>	<u>114,409</u>	<u>34,612</u>
Resource Room/Resource Center					
Salaries of Teachers	943,610	(7,000)	936,610	753,442	183,168
Other Salaries for Instruction	117,411	-	117,411	40,124	77,287
Total Resource Room/Resource Center	<u>1,061,021</u>	<u>(7,000)</u>	<u>1,054,021</u>	<u>793,566</u>	<u>260,455</u>
Total Special Education-Instruction	<u>1,425,027</u>	<u>(3,000)</u>	<u>1,422,027</u>	<u>1,126,255</u>	<u>295,772</u>
Bilingual Education-Instruction					
Salaries of Teachers	330,240	13,000	343,240	339,390	3,850
Other Salaries for Instruction	33,837	(10,000)	23,837	-	23,837
Total Bilingual Education	<u>364,077</u>	<u>3,000</u>	<u>367,077</u>	<u>339,390</u>	<u>27,687</u>
School-Sponsored CoCurricular/Extracurricular Activities - Instruction					
Salaries	6,300	-	6,300	4,980	1,320
Total School-Sponsored CoCurricular/Extracurricular Activities - Instruction	<u>6,300</u>	<u>-</u>	<u>6,300</u>	<u>4,980</u>	<u>1,320</u>
Total Instruction	<u>6,218,155</u>	<u>18,243</u>	<u>6,236,398</u>	<u>5,191,929</u>	<u>1,044,469</u>
Undistributed Expenditures					
Attend. and Social Work					
Salaries of Family Liaisons/Community Parent Involvement	45,927		45,927	45,927	-
Supplies and Materials	500	-	500	-	500
Total Attendance and Social Work Services	<u>46,427</u>	<u>-</u>	<u>46,427</u>	<u>45,927</u>	<u>500</u>
Health Services					
Salaries	106,280		106,280	106,280	-
Supplies and Materials	1,000	-	1,000	-	1,000
Total Health Services	<u>107,280</u>	<u>-</u>	<u>107,280</u>	<u>106,280</u>	<u>1,000</u>
Guidance					
Salaries of Other Professional Staff	110,730	2,000	112,730	110,730	2,000
Total Guidance	<u>110,730</u>	<u>2,000</u>	<u>112,730</u>	<u>110,730</u>	<u>2,000</u>
Education Media Services/Library					
Salaries - Regular	110,080	1,000	111,080	110,080	1,000
Total Education Media Services/Library	<u>110,080</u>	<u>1,000</u>	<u>111,080</u>	<u>110,080</u>	<u>1,000</u>

JERSEY CITY PUBLIC SCHOOLS
BLENDED RESOURCE FUND
SCHEDULE OF BLENDED EXPENDITURES-BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Jotham W. Wakeman School (PS #6)

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
Instructional Staff Training Services					
Purchased Professional - Educational Services	\$ 2,000	-	\$ 2,000	\$ 2,000	-
Total Instructional Staff Training Services	<u>2,000</u>	<u>-</u>	<u>2,000</u>	<u>2,000</u>	<u>-</u>
Support Services - School Administration					
Salaries of Principals/Assistant Principals/Program Director	287,100	\$ 425	287,525	286,817	\$ 708
Salaries of Secretarial and Clerical Assistants	184,897	(3,425)	181,472	114,541	66,931
Other Salaries	6,136	-	6,136	5,400	736
Supplies and Materials	25,000	(8,106)	16,894	16,756	138
Total Support Services - School Administration	<u>503,133</u>	<u>(11,106)</u>	<u>492,027</u>	<u>423,514</u>	<u>68,513</u>
Security					
Salaries	193,454	-	193,454	125,208	68,246
Total Security	<u>193,454</u>	<u>-</u>	<u>193,454</u>	<u>125,208</u>	<u>68,246</u>
Student Transportation Services					
Contracted Services (Other Than Between Home & School)	5,000	8,224	13,224	8,195	5,029
Total Student Transportation Services	<u>5,000</u>	<u>8,224</u>	<u>13,224</u>	<u>8,195</u>	<u>5,029</u>
Unallocated Benefits					
Social Security Contributions	91,053	14,762	105,815	94,717	11,098
TPAF Contributions - ERIP	83,088	75,824	158,912	140,825	18,087
Health Benefits	1,900,338	(2,290)	1,898,048	1,435,728	462,320
Total Unallocated Benefits	<u>2,074,479</u>	<u>88,296</u>	<u>2,162,775</u>	<u>1,671,270</u>	<u>491,505</u>
Total Undistributed Expenditures	<u>3,152,583</u>	<u>88,414</u>	<u>3,240,997</u>	<u>2,603,204</u>	<u>637,793</u>
Total School Based Current Expense	<u>9,370,738</u>	<u>106,657</u>	<u>9,477,395</u>	<u>7,795,133</u>	<u>1,682,262</u>
CAPITAL OUTLAY					
Equipment					
Grades 1-5	10,000	(10,000)	-	-	-
Total Equipment	<u>10,000</u>	<u>(10,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Capital Outlay	<u>10,000</u>	<u>(10,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total School Based Expenditures	<u>9,380,738</u>	<u>96,657</u>	<u>9,477,395</u>	<u>7,795,133</u>	<u>1,682,262</u>
OTHER FINANCING SOURCES					
Transfers In - Contribution to School Based Budget	\$ 9,380,738	\$ 96,657	\$ 9,477,395	\$ 7,795,133	\$ 1,682,262
Total Other Financing Sources	<u>9,380,738</u>	<u>96,657</u>	<u>9,477,395</u>	<u>7,795,133</u>	<u>1,682,262</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	-	-	-	-	-

JERSEY CITY PUBLIC SCHOOLS
BLENDED RESOURCE FUND
SCHEDULE OF BLENDED EXPENDITURES-BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Franklin L. Williams School (PS #7)

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
Regular Programs-Instruction					
Grades 6-8 Salaries of Teachers	\$ 4,171,840	\$ 79,522	\$ 4,251,362	\$ 3,823,029	\$ 428,333
Regular Programs-Undistributed Instruction					
Other Salaries for Instruction	68,624		68,624		68,624
Other Purchased Services (400-500 Series)	126,380	53,198	179,578	138,225	41,353
General Supplies	166,370	114,539	280,909	167,889	113,020
Other Objects	23,750	750	24,500	235	24,265
Total Regular Programs-Instruction	<u>4,556,964</u>	<u>248,009</u>	<u>4,804,973</u>	<u>4,129,378</u>	<u>675,595</u>
Special Education-Instruction					
Learning and/or Language Disabilities - Mild/Moderate					
Salaries of Teachers	451,240	(18,507)	432,733	279,912	152,821
Other Salaries for Instruction	288,166	-	288,166	214,628	73,538
Total Learning and/or Language Disabilities - Mild/Moderate	<u>739,406</u>	<u>(18,507)</u>	<u>720,899</u>	<u>494,540</u>	<u>226,359</u>
Resource Room/Resource Center					
Salaries of Teachers	1,162,970	20,433	1,183,403	1,146,250	37,153
General Supplies	8,000		8,000	7,988	12
Total Resource Room/Resource Center	<u>1,170,970</u>	<u>20,433</u>	<u>1,191,403</u>	<u>1,154,238</u>	<u>37,165</u>
Total Special Education-Instruction	<u>1,910,376</u>	<u>1,926</u>	<u>1,912,302</u>	<u>1,648,778</u>	<u>263,524</u>
Bilingual Education-Instruction					
Salaries of Teachers	1,445,980	111,730	1,557,710	1,509,670	48,040
Other Salaries for Instruction	206,417		206,417	162,926	43,491
General Supplies	10,000		10,000	9,636	364
Total Bilingual Education	<u>1,662,397</u>	<u>111,730</u>	<u>1,774,127</u>	<u>1,682,232</u>	<u>91,895</u>
School-Sponsored CoCurricular/Extracurricular Activities - Instruction					
Salaries	-	1,440	1,440	1,440	-
Total School-Sponsored CoCurricular/Extracurricular Activities -	<u>-</u>	<u>1,440</u>	<u>1,440</u>	<u>1,440</u>	<u>-</u>
Total Instruction	<u>8,129,737</u>	<u>363,105</u>	<u>8,492,842</u>	<u>7,461,828</u>	<u>1,031,014</u>
Undistributed Expenditures					
Attend. and Social Work					
Salaries of Family Liaisons/Community Parent Involvement Sp	45,177	71	45,248	45,189	59
Total Attendance and Social Work Services	<u>45,177</u>	<u>71</u>	<u>45,248</u>	<u>45,189</u>	<u>59</u>
Health Services					
Salaries	81,530	-	81,530	81,530	-
Total Health Services	<u>81,530</u>	<u>-</u>	<u>81,530</u>	<u>81,530</u>	<u>-</u>
Guidance					
Salaries of Other Professional Staff	290,060	-	290,060	153,337	136,723
Total Guidance	<u>290,060</u>	<u>-</u>	<u>290,060</u>	<u>153,337</u>	<u>136,723</u>
Education Media Services/Library					
Salaries - Regular	113,880	-	113,880	113,880	-
Total Education Media Services/Library	<u>113,880</u>	<u>-</u>	<u>113,880</u>	<u>113,880</u>	<u>-</u>
Instructional Staff Training Services					
Purchased Professional - Educational Services	30,000	(11,500)	18,500	-	18,500
Total Instructional Staff Training Services	<u>30,000</u>	<u>(11,500)</u>	<u>18,500</u>	<u>-</u>	<u>18,500</u>

JERSEY CITY PUBLIC SCHOOLS
BLENDED RESOURCE FUND
SCHEDULE OF BLENDED EXPENDITURES-BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Franklin L. Williams School (PS #7)

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
Support Services - School Administration					
Salaries of Principals/Assistant Principals/Program Directors	\$ 267,000	\$ 6,283	\$ 273,283	\$ 265,133	\$ 8,150
Salaries of Secretarial and Clerical Assistants	320,596	6,237	326,833	221,930	104,903
Other Salaries	4,500		4,500	4,500	
Other Purchased Services (400-500 series)	7,000	-	7,000	2,579	4,421
Total Support Services - School Administration	<u>599,096</u>	<u>12,520</u>	<u>611,616</u>	<u>494,142</u>	<u>117,474</u>
Security					
Salaries	208,873	4,814	213,687	213,687	-
Total Security	<u>208,873</u>	<u>4,814</u>	<u>213,687</u>	<u>213,687</u>	<u>-</u>
Student Transportation Services					
Contracted Services (Other Than Between Home & School) - 1	18,000	(9,990)	8,010	875	7,135
Total Student Transportation Services	<u>18,000</u>	<u>(9,990)</u>	<u>8,010</u>	<u>875</u>	<u>7,135</u>
Unallocated Benefits					
Social Security Contributions	122,275	87,660	209,935	150,860	59,075
TPAF Contributions - ERIP	161,488	147,289	308,777	223,315	85,462
Health Benefits	2,358,959	(264,005)	2,094,954	1,888,315	206,639
Total Unallocated Benefits	<u>2,642,722</u>	<u>(29,056)</u>	<u>2,613,666</u>	<u>2,262,490</u>	<u>351,176</u>
Total Undistributed Expenditures	<u>4,029,338</u>	<u>(33,141)</u>	<u>3,996,197</u>	<u>3,365,130</u>	<u>631,067</u>
Total School Based Current Expense	<u>12,159,075</u>	<u>329,964</u>	<u>12,489,039</u>	<u>10,826,958</u>	<u>1,662,081</u>
CAPITAL OUTLAY					
Equipment					
Grades 6-8	-	48,475	48,475	48,475	-
Total Equipment	<u>-</u>	<u>48,475</u>	<u>48,475</u>	<u>48,475</u>	<u>-</u>
Total Capital Outlay	<u>-</u>	<u>48,475</u>	<u>48,475</u>	<u>48,475</u>	<u>-</u>
Total School Based Expenditures	<u>12,159,075</u>	<u>378,439</u>	<u>12,537,514</u>	<u>10,875,433</u>	<u>1,662,081</u>
OTHER FINANCING SOURCES					
Transfers In - Contribution to School Based Budget	12,159,075	378,439	12,537,514	10,875,433	1,662,081
Total Other Financing Sources	<u>12,159,075</u>	<u>378,439</u>	<u>12,537,514</u>	<u>10,875,433</u>	<u>1,662,081</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

JERSEY CITY PUBLIC SCHOOLS
BLENDED RESOURCE FUND
SCHEDULE OF BLENDED EXPENDITURES-BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Charles E. Trefurt School (PS #8)

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
Regular Programs-Instruction					
Kindergarten-Salaries of Teachers	\$ 434,220	\$ 20,092	\$ 454,312	\$ 422,852	\$ 31,460
Grades 1-5 Salaries of Teachers	2,670,446	71,880	2,742,326	2,339,850	402,476
Regular Programs-Undistributed Instruction					
Other Salaries for Instruction	323,441	(18,468)	304,973	188,535	116,438
Purchased Professional-Educational Services	2,000	(2,000)			
Other Purchased Services (400-500 Series)	17,852	7,239	25,091	19,763	5,328
General Supplies	153,943	3,026	156,969	133,712	23,257
Other Objects	7,725	10,423	18,148	16,698	1,450
Total Regular Programs-Instruction	<u>3,609,627</u>	<u>92,192</u>	<u>3,701,819</u>	<u>3,121,410</u>	<u>580,409</u>
Special Education-Instruction					
Cognitive - Moderate					
Salaries of Teachers	157,560		157,560	157,560	
Other Salaries for Instruction	102,455	-	102,455	48,859	53,596
Total Cognitive - Moderate	<u>260,015</u>	<u>-</u>	<u>260,015</u>	<u>206,419</u>	<u>53,596</u>
Learning and/or Language Disabilities - Mild/Moderate					
Salaries of Teachers	251,710	9,720	261,430	260,263	1,167
Other Salaries for Instruction	104,155	55,596	159,751	157,751	2,000
General Supplies	3,000	1,047	4,047	3,332	715
Total Learning and/or Language Disabilities - Mild/Moderate	<u>358,865</u>	<u>66,363</u>	<u>425,228</u>	<u>421,346</u>	<u>3,882</u>
Emotional Regulation Impairment					
Salaries of Teachers	125,800		125,800	112,520	13,280
Other Salaries for Instruction	34,312	(34,312)			
General Supplies	2,000	44	2,044	2,000	44
Total Emotional Regulation Impairment	<u>162,112</u>	<u>(34,268)</u>	<u>127,844</u>	<u>114,520</u>	<u>13,324</u>
Resource Room/Resource Center					
Salaries of Teachers	703,100	1,190	704,290	703,577	713
Other Salaries for Instruction	37,519	143,016	180,535	170,768	9,767
General Supplies	3,000	44	3,044	2,518	526
Total Resource Room/Resource Center	<u>743,619</u>	<u>144,250</u>	<u>887,869</u>	<u>876,863</u>	<u>11,006</u>
Autism					
Salaries of Teachers	248,910	(36,871)	212,039	170,477	41,562
Other Salaries for Instruction	97,718		97,718	48,859	48,859
Total Autism	<u>346,628</u>	<u>(36,871)</u>	<u>309,757</u>	<u>219,336</u>	<u>90,421</u>
Total Special Education-Instruction	<u>1,871,239</u>	<u>139,474</u>	<u>2,010,713</u>	<u>1,838,484</u>	<u>172,229</u>
Bilingual Education-Instruction					
Salaries of Teachers	1,288,970	42,179	1,331,149	1,238,947	92,202
Other Salaries for Instruction	236,554		236,554	172,634	63,920
General Supplies	12,700	1,143	13,843	12,075	1,768
Total Bilingual Education	<u>1,538,224</u>	<u>43,322</u>	<u>1,581,546</u>	<u>1,423,656</u>	<u>157,890</u>
School-Sponsored CoCurricular/Extracurricular Activities - Instruction					
Salaries	-	3,332	3,332	1,518	1,814
Total School-Sponsored CoCurricular/Extracurricular Activities - Instruction	<u>-</u>	<u>3,332</u>	<u>3,332</u>	<u>1,518</u>	<u>1,814</u>
Total Instruction	<u>7,019,090</u>	<u>278,320</u>	<u>7,297,410</u>	<u>6,385,068</u>	<u>912,342</u>
Undistributed Expenditures					
Attend. and Social Work					
Salaries of Family Liaisons/Community Parent Involvement Specialists	44,527	-	44,527	44,527	-
Total Attendance and Social Work Services	<u>44,527</u>	<u>-</u>	<u>44,527</u>	<u>44,527</u>	<u>-</u>
Health Services					
Salaries	115,480		115,480	115,480	
Supplies and Materials	3,000	(550)	2,450	2,371	79
Total Health Services	<u>118,480</u>	<u>(550)</u>	<u>117,930</u>	<u>117,851</u>	<u>79</u>
Guidance					
Salaries of Other Professional Staff	118,130		118,130	90,926	27,204
Supplies and Materials	300	(250)	50	50	-
Total Guidance	<u>118,430</u>	<u>(250)</u>	<u>118,180</u>	<u>90,976</u>	<u>27,204</u>

JERSEY CITY PUBLIC SCHOOLS
BLENDED RESOURCE FUND
SCHEDULE OF BLENDED EXPENDITURES-BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Charles E. Trefurt School (PS #8)

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
Education Media Services/Library					
Salaries - Regular	\$ 113,880	-	\$ 113,880	\$ 113,880	-
Total Education Media Services/Library	<u>113,880</u>	<u>-</u>	<u>113,880</u>	<u>113,880</u>	<u>-</u>
Instructional Staff Training Services					
Supplies and Materials	7,000	\$ 2,104	9,104	6,814	\$ 2,290
Total Instructional Staff Training Services	<u>7,000</u>	<u>2,104</u>	<u>9,104</u>	<u>6,814</u>	<u>2,290</u>
Support Services - School Administration					
Salaries of Principals/Assistant Principals/Program Directors	262,900	41,596	304,496	265,983	38,513
Salaries of Secretarial and Clerical Assistants	137,086	3,195	140,281	140,281	
Other Salaries	2,910	600	3,510	2,973	537
Other Purchased Services (400-500 series)	17,850	2,797	20,647	15,959	4,688
Supplies and Materials	12,000	(5,133)	6,867	6,376	491
Total Support Services - School Administration	<u>432,746</u>	<u>43,055</u>	<u>475,801</u>	<u>431,572</u>	<u>44,229</u>
Security					
Salaries	126,052	43,336	169,388	160,411	8,977
Total Security	<u>126,052</u>	<u>43,336</u>	<u>169,388</u>	<u>160,411</u>	<u>8,977</u>
Student Transportation Services					
Contracted Services (Other Than Between Home & School) - Vendors	6,000	9,250	15,250	15,248	2
Total Student Transportation Services	<u>6,000</u>	<u>9,250</u>	<u>15,250</u>	<u>15,248</u>	<u>2</u>
Unallocated Benefits					
Social Security Contributions	113,078	79,863	192,941	140,504	52,437
TPAF Contributions - ERIP	91,183	63,705	154,888	130,186	24,702
Health Benefits	2,138,492	(392,171)	1,746,321	1,623,688	122,633
Total Unallocated Benefits	<u>2,342,753</u>	<u>(248,603)</u>	<u>2,094,150</u>	<u>1,894,378</u>	<u>199,772</u>
Total Undistributed Expenditures	<u>3,309,868</u>	<u>(151,658)</u>	<u>3,158,210</u>	<u>2,875,657</u>	<u>282,553</u>
Total School Based Current Expense	<u>10,328,958</u>	<u>126,662</u>	<u>10,455,620</u>	<u>9,260,725</u>	<u>1,194,895</u>
CAPITAL OUTLAY					
Equipment					
Grades 1-5	2,700	2,391	5,091	5,091	-
Total Equipment	<u>2,700</u>	<u>2,391</u>	<u>5,091</u>	<u>5,091</u>	<u>-</u>
Total Capital Outlay	<u>2,700</u>	<u>2,391</u>	<u>5,091</u>	<u>5,091</u>	<u>-</u>
Total School Based Expenditures	<u>10,331,658</u>	<u>129,053</u>	<u>10,460,711</u>	<u>9,265,816</u>	<u>1,194,895</u>
OTHER FINANCING SOURCES					
Transfers In - Contribution to School Based Budget	10,331,658	129,053	10,460,711	9,265,816	1,194,895
Total Other Financing Sources	<u>10,331,658</u>	<u>129,053</u>	<u>10,460,711</u>	<u>9,265,816</u>	<u>1,194,895</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

JERSEY CITY PUBLIC SCHOOLS
BLENDED RESOURCE FUND
SCHEDULE OF BLENDED EXPENDITURES-BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Martin Luther King Jr. School (PS #11)

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
Regular Programs-Instruction					
Kindergarten-Salaries of Teachers	\$ 318,310	\$ 110,280	\$ 428,590	\$ 425,390	\$ 3,200
Grades 1-5 Salaries of Teachers	2,695,968	(95,057)	2,600,911	2,331,638	269,273
Grades 6-8 Salaries of Teachers	986,644	(6,421)	980,223	904,998	75,225
Regular Programs-Undistributed Instruction					
Other Salaries for Instruction	353,141	(100,000)	253,141	154,981	98,160
Other Purchased Services (400-500 Series)	15,000	1,475	16,475	14,460	2,015
General Supplies	200,042	(1,528)	198,514	83,191	115,323
Textbooks	55,500		55,500	5,360	50,140
Other Objects	16,000	4,500	20,500	8,585	11,915
Total Regular Programs-Instruction	<u>4,640,605</u>	<u>(86,751)</u>	<u>4,553,854</u>	<u>3,928,603</u>	<u>625,251</u>
Special Education-Instruction					
Learning and/or Language Disabilities - Mild/Moderate					
Salaries of Teachers		93,830	93,830	14,074	79,756
Other Salaries for Instruction	-	91,027	91,027	91,027	-
Total Learning and/or Language Disabilities - Mild/Mode	<u>-</u>	<u>184,857</u>	<u>184,857</u>	<u>105,101</u>	<u>79,756</u>
Resource Room/Resource Center					
Salaries of Teachers	755,960	158,768	914,728	886,346	28,382
Other Salaries for Instruction	86,378	(72,626)	13,752		13,752
General Supplies	3,000	38	3,038	892	2,146
Total Resource Room/Resource Center	<u>845,338</u>	<u>86,180</u>	<u>931,518</u>	<u>887,238</u>	<u>44,280</u>
Autism					
Salaries of Teachers	110,080		110,080	110,080	
Other Salaries for Instruction	55,296	-	55,296	46,449	8,847
Total Autism	<u>165,376</u>	<u>-</u>	<u>165,376</u>	<u>156,529</u>	<u>8,847</u>
Total Special Education-Instruction	<u>1,010,714</u>	<u>271,037</u>	<u>1,281,751</u>	<u>1,148,868</u>	<u>132,883</u>
Bilingual Education-Instruction					
Salaries of Teachers	641,320	74	641,394	525,360	116,034
Other Salaries for Instruction	86,408	19,481	105,889	105,889	
General Supplies	5,000	-	5,000	4,825	175
Total Bilingual Education	<u>732,728</u>	<u>19,555</u>	<u>752,283</u>	<u>636,074</u>	<u>116,209</u>
School-Sponsored CoCurricular/Extracurricular Activities - Instruction					
Salaries	8,250	-	8,250	6,640	1,610
Total School-Sponsored CoCurricular/Extracurricular A	<u>8,250</u>	<u>-</u>	<u>8,250</u>	<u>6,640</u>	<u>1,610</u>
Total Instruction	<u>6,392,297</u>	<u>203,841</u>	<u>6,596,138</u>	<u>5,720,185</u>	<u>875,953</u>
Undistributed Expenditures					
Attend. and Social Work					
Salaries of Family Liaisons/Community Parent Invol	36,223	-	36,223	36,223	-
Total Attendance and Social Work Services	<u>36,223</u>	<u>-</u>	<u>36,223</u>	<u>36,223</u>	<u>-</u>
Health Services					
Salaries	61,000	(16,775)	44,225	44,225	
Supplies and Materials	6,000	(1,605)	4,395	3,496	899
Total Health Services	<u>67,000</u>	<u>(18,380)</u>	<u>48,620</u>	<u>47,721</u>	<u>899</u>
Guidance					
Salaries of Other Professional Staff	237,860	-	237,860	237,860	-
Total Guidance	<u>237,860</u>	<u>-</u>	<u>237,860</u>	<u>237,860</u>	<u>-</u>

JERSEY CITY PUBLIC SCHOOLS
BLENDED RESOURCE FUND
SCHEDULE OF BLENDED EXPENDITURES-BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Martin Luther King Jr. School (PS #11)

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
Education Media Services/Library					
Salaries - Regular	\$ 86,330		\$ 86,330	\$ 86,330	
Supplies and Materials	2,500	\$ (2,500)	-	-	-
Total Education Media Services/Library	<u>88,830</u>	<u>(2,500)</u>	<u>86,330</u>	<u>86,330</u>	<u>-</u>
Support Services - School Administration					
Salaries of Principals/Assistant Principals/Program I	302,900	54,169	357,069	357,069	
Salaries of Secretarial and Clerical Assistants	116,870	25,542	142,412	141,680	\$ 732
Other Purchased Services (400-500 series)	55,000	17,146	72,146	39,769	32,377
Supplies and Materials	5,000	8,252	13,252	9,429	3,823
Total Support Services - School Administration	<u>479,770</u>	<u>105,109</u>	<u>584,879</u>	<u>547,947</u>	<u>36,932</u>
Security					
Salaries	188,020	2,190	190,210	189,258	952
Total Security	<u>188,020</u>	<u>2,190</u>	<u>190,210</u>	<u>189,258</u>	<u>952</u>
Student Transportation Services					
Contracted Services (Other Than Between Home & :	6,500	9,755	16,255	16,050	205
Total Student Transportation Services	<u>6,500</u>	<u>9,755</u>	<u>16,255</u>	<u>16,050</u>	<u>205</u>
Unallocated Benefits					
Social Security Contributions	91,442	69,170	160,612	116,443	44,169
TPAF Contributions - ERIP	114,617	104,215	218,832	209,070	9,762
Health Benefits	1,964,813	(318,170)	1,646,643	1,544,437	102,206
Total Unallocated Benefits	<u>2,170,872</u>	<u>(144,785)</u>	<u>2,026,087</u>	<u>1,869,950</u>	<u>156,137</u>
Total Undistributed Expenditures	<u>3,275,075</u>	<u>(48,611)</u>	<u>3,226,464</u>	<u>3,031,339</u>	<u>195,125</u>
Total School Based Current Expense	<u>9,667,372</u>	<u>155,230</u>	<u>9,822,602</u>	<u>8,751,524</u>	<u>1,071,078</u>
CAPITAL OUTLAY					
Equipment					
Grades 1-5		9,067	9,067		9,067
Undistributed Expenditures - School Administration		2,710	2,710	2,710	
Total Equipment	<u>-</u>	<u>11,777</u>	<u>11,777</u>	<u>2,710</u>	<u>9,067</u>
Total Capital Outlay	<u>-</u>	<u>11,777</u>	<u>11,777</u>	<u>2,710</u>	<u>9,067</u>
Total School Based Expenditures	<u>9,667,372</u>	<u>167,007</u>	<u>9,834,379</u>	<u>8,754,234</u>	<u>1,080,145</u>
OTHER FINANCING SOURCES					
Transfers In - Contribution to School Based Budget	9,667,372	167,007	9,834,379	8,754,234	1,080,145
Total Other Financing Sources	<u>9,667,372</u>	<u>167,007</u>	<u>9,834,379</u>	<u>8,754,234</u>	<u>1,080,145</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

JERSEY CITY PUBLIC SCHOOLS
BLENDED RESOURCE FUND
SCHEDULE OF BLENDED EXPENDITURES-BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Julia A. Barnes School (PS #12)

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
Regular Programs-Instruction					
Grades 6-8 Salaries of Teachers	\$ 1,539,030	\$ 134,968	\$ 1,673,998	\$ 1,499,442	\$ 174,556
Regular Programs-Undistributed Instruction					
Other Salaries for Instruction	68,624	(56,989)	11,635		11,635
Other Purchased Services (400-500 Series)	2,000	1,468	3,468	1,468	2,000
General Supplies	64,250	10,143	74,393	66,008	8,385
Textbooks	3,000	(3,000)			
Other Objects	13,050	750	13,800	5,553	8,247
Total Regular Programs-Instruction	<u>1,689,954</u>	<u>87,340</u>	<u>1,777,294</u>	<u>1,572,471</u>	<u>204,823</u>
Special Education-Instruction					
Cognitive - Mild					
General Supplies	600	-	600	600	-
Total Cognitive - Mild	<u>600</u>	<u>-</u>	<u>600</u>	<u>600</u>	<u>-</u>
Learning and/or Language Disabilities - Mild/Moderate					
Other Salaries for Instruction	-	58,893	58,893	38,471	20,422
Total Learning and/or Language Disabilities - Mild/Moderate	<u>-</u>	<u>58,893</u>	<u>58,893</u>	<u>38,471</u>	<u>20,422</u>
Emotional Regulation Impairment					
Salaries of Teachers	106,280	(58,893)	47,387		47,387
Other Salaries for Instruction	49,609	-	49,609	-	49,609
Total Emotional Regulation Impairment	<u>155,889</u>	<u>(58,893)</u>	<u>96,996</u>	<u>-</u>	<u>96,996</u>
Resource Room/Resource Center					
Salaries of Teachers	544,290	130,404	674,694	477,620	197,074
General Supplies	1,000	61	1,061	1,000	61
Total Resource Room/Resource Center	<u>545,290</u>	<u>130,465</u>	<u>675,755</u>	<u>478,620</u>	<u>197,135</u>
Autism					
Salaries of Teachers	275,360		275,360	4,876	270,484
Other Salaries for Instruction	87,155		87,155	48,859	38,296
Total Autism	<u>362,515</u>	<u>-</u>	<u>362,515</u>	<u>53,735</u>	<u>308,780</u>
Total Special Education-Instruction	<u>1,064,294</u>	<u>130,465</u>	<u>1,194,759</u>	<u>571,426</u>	<u>623,333</u>
Bilingual Education-Instruction					
Salaries of Teachers	1,077,020		1,077,020	720,061	356,959
Other Salaries for Instruction	79,789	48	79,837	79,795	42
General Supplies	5,000	1,901	6,901	6,833	68
Total Bilingual Education	<u>1,161,809</u>	<u>1,949</u>	<u>1,163,758</u>	<u>806,689</u>	<u>357,069</u>
Total Instruction	<u>3,916,057</u>	<u>219,754</u>	<u>4,135,811</u>	<u>2,950,586</u>	<u>1,185,225</u>
Undistributed Expenditures					
Attend. and Social Work					
Salaries of Family Liaisons/Community Parent Involvement S	36,223	-	36,223	36,223	-
Total Attendance and Social Work Services	<u>36,223</u>	<u>-</u>	<u>36,223</u>	<u>36,223</u>	<u>-</u>
Health Services					
Salaries	104,280		104,280	77,454	26,826
Supplies and Materials	1,500	-	1,500	1,500	-
Total Health Services	<u>105,780</u>	<u>-</u>	<u>105,780</u>	<u>78,954</u>	<u>26,826</u>
Guidance					
Salaries of Other Professional Staff	110,680	50	110,730	110,730	
Supplies and Materials	1,000	26	1,026	944	82
Total Guidance	<u>111,680</u>	<u>76</u>	<u>111,756</u>	<u>111,674</u>	<u>82</u>

JERSEY CITY PUBLIC SCHOOLS
BLENDED RESOURCE FUND
SCHEDULE OF BLENDED EXPENDITURES-BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Julia A. Barnes School (PS #12)

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
Education Media Services/Library					
Salaries - Regular	\$ 142,707		\$ 142,707	\$ 142,707	
Supplies and Materials	800	\$ 1	801	800	\$ 1
Total Education Media Services/Library	<u>143,507</u>	<u>1</u>	<u>143,508</u>	<u>143,507</u>	<u>1</u>
Support Services - School Administration					
Salaries of Principals/Assistant Principals/Program Directors	160,300	3,367	163,667	160,967	2,700
Salaries of Secretarial and Clerical Assistants	137,566	2,851	140,417	139,217	1,200
Other Purchased Services (400-500 series)	20,000	1,704	21,704	11,711	9,993
Supplies and Materials	3,000	-	3,000	2,999	1
Total Support Services - School Administration	<u>320,866</u>	<u>7,922</u>	<u>328,788</u>	<u>314,894</u>	<u>13,894</u>
Security					
Salaries	123,214	-	123,214	98,220	24,994
Total Security	<u>123,214</u>	<u>-</u>	<u>123,214</u>	<u>98,220</u>	<u>24,994</u>
Student Transportation Services					
Contracted Services (Other Than Between Home & School) -	6,000	-	6,000	5,371	629
Total Student Transportation Services	<u>6,000</u>	<u>-</u>	<u>6,000</u>	<u>5,371</u>	<u>629</u>
Unallocated Benefits					
Social Security Contributions	61,083	30,976	92,059	64,851	27,208
TPAF Contributions - ERIP	59,816	35,129	94,945	67,630	27,315
Health Benefits	1,228,191	(239,908)	988,283	732,318	255,965
Total Unallocated Benefits	<u>1,349,090</u>	<u>(173,803)</u>	<u>1,175,287</u>	<u>864,799</u>	<u>310,488</u>
Total Undistributed Expenditures	<u>2,196,360</u>	<u>(165,804)</u>	<u>2,030,556</u>	<u>1,653,642</u>	<u>376,914</u>
Total School Based Current Expense	<u>6,112,417</u>	<u>53,950</u>	<u>6,166,367</u>	<u>4,604,228</u>	<u>1,562,139</u>
CAPITAL OUTLAY					
Equipment					
Undistributed Expenditures - School Administration	-	4,289	4,289	4,289	-
Total Equipment	<u>-</u>	<u>4,289</u>	<u>4,289</u>	<u>4,289</u>	<u>-</u>
Total Capital Outlay	<u>-</u>	<u>4,289</u>	<u>4,289</u>	<u>4,289</u>	<u>-</u>
Total School Based Expenditures	<u>6,112,417</u>	<u>58,239</u>	<u>6,170,656</u>	<u>4,608,517</u>	<u>1,562,139</u>
OTHER FINANCING SOURCES					
Transfers In - Contribution to School Based Budget	6,112,417	58,239	6,170,656	4,608,517	1,562,139
Total Other Financing Sources	<u>6,112,417</u>	<u>58,239</u>	<u>6,170,656</u>	<u>4,608,517</u>	<u>1,562,139</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**JERSEY CITY PUBLIC SCHOOLS
 BLENDED RESOURCE FUND 15
 BLENDED RESOURCE FUND
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Ollie Culbreth Jr. School (PS #14)

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
Regular Programs-Instruction					
Kindergarten-Salaries of Teachers	\$ 174,880	\$ 104,480	\$ 279,360	\$ 277,360	\$ 2,000
Grades 1-5 Salaries of Teachers	1,569,270	(25,999)	1,543,271	1,399,403	143,868
Grades 6-8 Salaries of Teachers	366,480		366,480	244,210	122,270
Regular Programs-Undistributed Instruction					
Other Salaries for Instruction	243,965	(102,480)	141,485	42,951	98,534
Other Purchased Services (400-500 Series)	7,000	15,602	22,602	9,647	12,955
General Supplies	90,500	25,133	115,633	71,213	44,420
Other Objects	13,000	-	13,000	10,906	2,094
Total Regular Programs-Instruction	<u>2,465,095</u>	<u>16,736</u>	<u>2,481,831</u>	<u>2,055,690</u>	<u>426,141</u>
Special Education-Instruction					
Learning and/or Language Disabilities - Mild/Moderate					
Salaries of Teachers	110,080	4,000	114,080	113,880	200
Other Salaries for Instruction	41,596	65,596	107,192	107,192	-
Total Learning and/or Language Disabilities - Mild/Moderate	<u>151,676</u>	<u>69,596</u>	<u>221,272</u>	<u>221,072</u>	<u>200</u>
Resource Room/Resource Center					
Salaries of Teachers	726,500	(64,596)	661,904	652,796	9,108
Other Salaries for Instruction	37,519	(1,000)	36,519	-	36,519
Total Resource Room/Resource Center	<u>764,019</u>	<u>(65,596)</u>	<u>698,423</u>	<u>652,796</u>	<u>45,627</u>
Autism					
Salaries of Teachers	822,480		822,480	635,740	186,740
Other Salaries for Instruction	344,789	(4,000)	340,789	306,203	34,586
Total Autism	<u>1,167,269</u>	<u>(4,000)</u>	<u>1,163,269</u>	<u>941,943</u>	<u>221,326</u>
Total Special Education-Instruction	<u>2,082,964</u>	<u>-</u>	<u>2,082,964</u>	<u>1,815,811</u>	<u>267,153</u>
Total Instruction	<u>4,548,059</u>	<u>16,736</u>	<u>4,564,795</u>	<u>3,871,501</u>	<u>693,294</u>
Undistributed Expenditures					
Attend. and Social Work					
Salaries of Family Liaisons/Community Parent Involvement S	33,837	3,163	37,000	36,256	744
Supplies and Materials	1,000	-	1,000	922	78
Total Attendance and Social Work Services	<u>34,837</u>	<u>3,163</u>	<u>38,000</u>	<u>37,178</u>	<u>822</u>
Health Services					
Salaries	61,000		61,000	61,000	
Supplies and Materials	1,000	-	1,000	976	24
Total Health Services	<u>62,000</u>	<u>-</u>	<u>62,000</u>	<u>61,976</u>	<u>24</u>
Guidance					
Salaries of Other Professional Staff	65,450	1,000	66,450	65,450	1,000
Supplies and Materials	1,000	-	1,000	804	196
Total Guidance	<u>66,450</u>	<u>1,000</u>	<u>67,450</u>	<u>66,254</u>	<u>1,196</u>
Education Media Services/Library					
Salaries - Regular	97,530	(13,000)	84,530	82,900	1,630
Supplies and Materials	1,000	-	1,000	-	1,000
Total Education Media Services/Library	<u>98,530</u>	<u>(13,000)</u>	<u>85,530</u>	<u>82,900</u>	<u>2,630</u>

JERSEY CITY PUBLIC SCHOOLS
BLENDED RESOURCE FUND 15
BLENDED RESOURCE FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Ollie Culbreth Jr. School (PS #14)

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
Support Services - School Administration					
Salaries of Principals/Assistant Principals/Program Directors	\$ 306,000		\$ 306,000	\$ 288,883	\$ 17,117
Salaries of Secretarial and Clerical Assistants	73,889	\$ (3,163)	70,726	62,793	7,933
Other Salaries	5,000		5,000	3,495	1,505
Other Purchased Services (400-500 series)	2,000	(2,000)			
Supplies and Materials	11,000	-	11,000	-	11,000
Total Support Services - School Administration	397,889	(5,163)	392,726	355,171	37,555
Security					
Salaries	140,688	12,000	152,688	112,993	39,695
Total Security	140,688	12,000	152,688	112,993	39,695
Student Transportation Services					
Contracted Services (Other Than Between Home & School) -	5,000	3,085	8,085	7,822	263
Total Student Transportation Services	5,000	3,085	8,085	7,822	263
Unallocated Benefits					
Social Security Contributions	85,912	10,283	96,195	81,159	15,036
TPAF Contributions - ERIP	64,606	51,986	116,592	111,578	5,014
Health Benefits	1,562,241	(1,755)	1,560,486	1,039,850	520,636
Total Unallocated Benefits	1,712,759	60,514	1,773,273	1,232,587	540,686
Total Undistributed Expenditures	2,518,153	61,599	2,579,752	1,956,881	622,871
Total School Based Current Expense	7,066,212	78,335	7,144,547	5,828,382	1,316,165
CAPITAL OUTLAY					
Equipment					
Grades 1-5	15,000	(15,000)			
Total Equipment	15,000	(15,000)	-	-	-
Total Capital Outlay	15,000	(15,000)	-	-	-
Total School Based Expenditures	7,081,212	63,335	7,144,547	5,828,382	1,316,165
OTHER FINANCING SOURCES					
Transfers In - Contribution to School Based Budget	7,081,212	63,335	7,144,547	5,828,382	1,316,165
Total Other Financing Sources	7,081,212	63,335	7,144,547	5,828,382	1,316,165
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	-	-	-	-	-

JERSEY CITY PUBLIC SCHOOLS
BLENDED RESOURCE FUND
SCHEDULE OF BLENDED EXPENDITURES-BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Whitney M. Young Jr. School (PS #15)

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
Regular Programs-Instruction					
Kindergarten-Salaries of Teachers	\$ 228,280		\$ 228,280	\$ 106,280	\$ 122,000
Grades 1-5 Salaries of Teachers	2,936,142	\$ 17,205	2,953,347	2,284,937	668,410
Grades 6-8 Salaries of Teachers	718,290	31,308	749,598	509,001	240,597
Regular Programs-Undistributed Instruction					
Other Salaries for Instruction	191,324	(14,185)	177,139	59,300	117,839
Other Purchased Services (400-500 Series)	15,500	43,893	59,393	53,713	5,680
General Supplies	129,000	24,688	153,688	138,403	15,285
Other Objects	12,875	3,496	16,371	15,496	875
Total Regular Programs-Instruction	<u>4,231,411</u>	<u>106,405</u>	<u>4,337,816</u>	<u>3,167,130</u>	<u>1,170,686</u>
Special Education-Instruction					
Cognitive - Mild					
Salaries of Teachers	1,000	89	1,089	-	1,089
Total Cognitive - Mild	<u>1,000</u>	<u>89</u>	<u>1,089</u>	<u>-</u>	<u>1,089</u>
Learning and/or Language Disabilities - Mild/Moderate					
Salaries of Teachers	384,040		384,040	340,567	43,473
Other Salaries for Instruction	185,140	851	185,991	183,768	2,223
General Supplies	1,000	5	1,005	962	43
Total Learning and/or Language Disabilities - Mild/Moderate	<u>570,180</u>	<u>856</u>	<u>571,036</u>	<u>525,297</u>	<u>45,739</u>
Emotional Regulation Impairment					
Salaries of Teachers	109,680	27,849	137,529	137,529	
Other Salaries for Instruction	139,563		139,563	123,773	15,790
General Supplies	1,000	-	1,000	979	21
Total Emotional Regulation Impairment	<u>250,243</u>	<u>27,849</u>	<u>278,092</u>	<u>262,281</u>	<u>15,811</u>
Resource Room/Resource Center					
Salaries of Teachers	1,164,290	(27,849)	1,136,441	1,063,278	73,163
Other Salaries for Instruction	37,519		37,519		37,519
General Supplies	1,000	-	1,000	976	24
Total Resource Room/Resource Center	<u>1,202,809</u>	<u>(27,849)</u>	<u>1,174,960</u>	<u>1,064,254</u>	<u>110,706</u>
Autism					
Salaries of Teachers	667,460		667,460	500,797	166,663
Other Salaries for Instruction	657,707	22,275	679,982	563,311	116,671
General Supplies	1,500	23	1,523	1,331	192
Total Autism	<u>1,326,667</u>	<u>22,298</u>	<u>1,348,965</u>	<u>1,065,439</u>	<u>283,526</u>
Total Special Education-Instruction	<u>3,350,899</u>	<u>23,243</u>	<u>3,374,142</u>	<u>2,917,271</u>	<u>456,871</u>
Total Instruction	<u>7,582,310</u>	<u>129,648</u>	<u>7,711,958</u>	<u>6,084,401</u>	<u>1,627,557</u>
Undistributed Expenditures					
Attend. and Social Work					
Salaries of Family Liaisons/Community Parent Involve	-	36,112	36,112	13,614	22,498
Total Attendance and Social Work Services	<u>-</u>	<u>36,112</u>	<u>36,112</u>	<u>13,614</u>	<u>22,498</u>
Health Services					
Salaries	61,000	13,030	74,030	74,030	
Supplies and Materials	2,000	-	2,000	2,000	-
Total Health Services	<u>63,000</u>	<u>13,030</u>	<u>76,030</u>	<u>76,030</u>	<u>-</u>
Guidance					
Salaries of Other Professional Staff	147,080	(1,693)	145,387	7,387	138,000
Supplies and Materials	1,000	184	1,184	981	203
Total Guidance	<u>148,080</u>	<u>(1,509)</u>	<u>146,571</u>	<u>8,368</u>	<u>138,203</u>

**JERSEY CITY PUBLIC SCHOOLS
BLENDED RESOURCE FUND
SCHEDULE OF BLENDED EXPENDITURES-BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Whitney M. Young Jr. School (PS #15)

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
Education Media Services/Library					
Salaries - Regular	\$ 112,880		\$ 112,880	\$ 112,880	
Supplies and Materials	1,500	-	1,500	1,496	\$ 4
Total Education Media Services/Library	<u>114,380</u>	<u>-</u>	<u>114,380</u>	<u>114,376</u>	<u>4</u>
Support Services - School Administration					
Salaries of Principals/Assistant Principals/Program Dir	270,500	\$ 52,454	322,954	279,795	43,159
Salaries of Secretarial and Clerical Assistants	166,209	(34,612)	131,597	112,135	19,462
Other Salaries	11,775	(8,775)	3,000	1,380	1,620
Other Purchased Services (400-500 series)	29,540	(3,800)	25,740	21,936	3,804
Supplies and Materials	14,500	(1,500)	13,000	10,702	2,298
Other Objects	1,550	-	1,550	-	1,550
Total Support Services - School Administration	<u>494,074</u>	<u>3,767</u>	<u>497,841</u>	<u>425,948</u>	<u>71,893</u>
Security					
Salaries	212,267	21,164	233,431	233,393	38
Total Security	<u>212,267</u>	<u>21,164</u>	<u>233,431</u>	<u>233,393</u>	<u>38</u>
Student Transportation Services					
Contracted Services (Other Than Between Home & Sc	6,000	5,746	11,746	10,192	1,554
Total Student Transportation Services	<u>6,000</u>	<u>5,746</u>	<u>11,746</u>	<u>10,192</u>	<u>1,554</u>
Unallocated Benefits					
Social Security Contributions	149,537	88,235	237,772	145,461	92,311
TPAF Contributions - ERIP	112,357	87,964	200,321	158,121	42,200
Health Benefits	2,468,544	(207,296)	2,261,248	1,627,444	633,804
Total Unallocated Benefits	<u>2,730,438</u>	<u>(31,097)</u>	<u>2,699,341</u>	<u>1,931,026</u>	<u>768,315</u>
Total Undistributed Expenditures	<u>3,768,239</u>	<u>47,213</u>	<u>3,815,452</u>	<u>2,812,947</u>	<u>1,002,505</u>
Total School Based Current Expense	<u>11,350,549</u>	<u>176,861</u>	<u>11,527,410</u>	<u>8,897,348</u>	<u>2,630,062</u>
CAPITAL OUTLAY					
Equipment					
Grades 1-5	-	69,708	69,708	31,982	37,726
Total Equipment	<u>-</u>	<u>69,708</u>	<u>69,708</u>	<u>31,982</u>	<u>37,726</u>
Total Capital Outlay	<u>-</u>	<u>69,708</u>	<u>69,708</u>	<u>31,982</u>	<u>37,726</u>
Total School Based Expenditures	<u>11,350,549</u>	<u>246,569</u>	<u>11,597,118</u>	<u>8,929,330</u>	<u>2,667,788</u>
OTHER FINANCING SOURCES					
Transfers In - Contribution to School Based Budget	11,350,549	246,569	11,597,118	8,929,330	2,667,788
Total Other Financing Sources	<u>11,350,549</u>	<u>246,569</u>	<u>11,597,118</u>	<u>8,929,330</u>	<u>2,667,788</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

JERSEY CITY PUBLIC SCHOOLS
BLENDED RESOURCE FUND
SCHEDULE OF BLENDED EXPENDITURES-BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Cornlia F. Bradford School (PS #16)

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
Regular Programs-Instruction					
Kindergarten-Salaries of Teachers	\$ 2,956,852	\$ (829)	\$ 2,956,023	\$ 2,526,359	\$ 429,664
Regular Programs-Undistributed Instruction					
Other Salaries for Instruction	435,959	828	436,787	278,758	158,029
Other Purchased Services (400-500 Series)	25,245	3,462	28,707	20,120	8,587
General Supplies	62,858	135,871	198,729	170,538	28,191
Textbooks	10,000	(10,000)			
Other Objects	5,632	632	6,264	2,220	4,044
Total Regular Programs-Instruction	<u>3,496,546</u>	<u>129,964</u>	<u>3,626,510</u>	<u>2,997,995</u>	<u>628,515</u>
Special Education-Instruction					
Resource Room/Resource Center					
Salaries of Teachers	621,820		621,820	578,229	43,591
Other Salaries for Instruction	37,519	-	37,519	-	37,519
Total Resource Room/Resource Center	<u>659,339</u>	<u>-</u>	<u>659,339</u>	<u>578,229</u>	<u>81,110</u>
Total Special Education-Instruction	<u>659,339</u>	<u>-</u>	<u>659,339</u>	<u>578,229</u>	<u>81,110</u>
Bilingual Education-Instruction					
Salaries of Teachers	61,000		61,000	61,000	
General Supplies	-	108	108	-	108
Total Bilingual Education	<u>61,000</u>	<u>108</u>	<u>61,108</u>	<u>61,000</u>	<u>108</u>
School-Sponsored CoCurricular/Extracurricular Activities - Instruction					
Salaries	7,200	-	7,200	6,720	480
Total School-Sponsored CoCurricular/Extracurricular Activities - Instruction	<u>7,200</u>	<u>-</u>	<u>7,200</u>	<u>6,720</u>	<u>480</u>
Total Instruction	<u>4,224,085</u>	<u>130,072</u>	<u>4,354,157</u>	<u>3,643,944</u>	<u>710,213</u>
Undistributed Expenditures					
Attend. and Social Work					
Salaries of Family Liaisons/Community Parent Involvement Specialists	35,407	990	36,397	36,127	270
Total Attendance and Social Work Services	<u>35,407</u>	<u>990</u>	<u>36,397</u>	<u>36,127</u>	<u>270</u>
Health Services					
Salaries	110,080	180	110,260	110,080	180
Supplies and Materials	3,000	(2,766)	234	175	59
Total Health Services	<u>113,080</u>	<u>(2,586)</u>	<u>110,494</u>	<u>110,255</u>	<u>239</u>
Guidance					
Salaries of Other Professional Staff	114,530	-	114,530	114,530	-
Total Guidance	<u>114,530</u>	<u>-</u>	<u>114,530</u>	<u>114,530</u>	<u>-</u>
Education Media Services/Library					
Salaries - Regular	85,330	-	85,330	85,330	-
Total Education Media Services/Library	<u>85,330</u>	<u>-</u>	<u>85,330</u>	<u>85,330</u>	<u>-</u>
Support Services - School Administration					
Salaries of Principals/Assistant Principals/Program Directors	316,655		316,655	314,622	2,033
Salaries of Secretarial and Clerical Assistants	109,531	42,013	151,544	149,416	2,128
Other Salaries	2,430	750	3,180	2,955	225
Other Purchased Services (400-500 series)	1,500		1,500	228	1,272
Other Objects	2,500	-	2,500	320	2,180
Total Support Services - School Administration	<u>432,616</u>	<u>42,763</u>	<u>475,379</u>	<u>467,541</u>	<u>7,838</u>
Security					
Salaries	90,339	77,388	167,727	163,499	4,228
Total Security	<u>90,339</u>	<u>77,388</u>	<u>167,727</u>	<u>163,499</u>	<u>4,228</u>

JERSEY CITY PUBLIC SCHOOLS
 BLENDED RESOURCE FUND
 SCHEDULE OF BLENDED EXPENDITURES-BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Cornlia F. Bradford School (PS #16)

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
Student Transportation Services					
Contracted Services (Other Than Between Home & School) - Vendors	\$ 8,000	-	\$ 8,000	\$ 8,000	-
Total Student Transportation Services	<u>8,000</u>	<u>-</u>	<u>8,000</u>	<u>8,000</u>	<u>-</u>
Unallocated Benefits					
Social Security Contributions	52,090	\$ 48,132	100,222	78,114	\$ 22,108
Health Benefits	1,217,422	(166,687)	1,050,735	1,014,085	36,650
Total Unallocated Benefits	<u>1,269,512</u>	<u>(118,555)</u>	<u>1,150,957</u>	<u>1,092,199</u>	<u>58,758</u>
Total Undistributed Expenditures	<u>2,148,814</u>	<u>-</u>	<u>2,148,814</u>	<u>2,077,481</u>	<u>71,333</u>
Total School Based Current Expense	<u>6,372,899</u>	<u>130,072</u>	<u>6,502,971</u>	<u>5,721,425</u>	<u>781,546</u>
CAPITAL OUTLAY					
Equipment					
Grades 1-5	-	10,304	10,304	7,224	3,080
Total Equipment	<u>-</u>	<u>10,304</u>	<u>10,304</u>	<u>7,224</u>	<u>3,080</u>
Total Capital Outlay	<u>-</u>	<u>10,304</u>	<u>10,304</u>	<u>7,224</u>	<u>3,080</u>
Total School Based Expenditures	<u>6,372,899</u>	<u>140,376</u>	<u>6,513,275</u>	<u>5,728,649</u>	<u>784,626</u>
OTHER FINANCING SOURCES					
Transfers In - Contribution to School Based Budget	6,372,899	140,376	6,513,275	5,728,649	784,626
Total Other Financing Sources	<u>6,372,899</u>	<u>140,376</u>	<u>6,513,275</u>	<u>5,728,649</u>	<u>784,626</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

JERSEY CITY PUBLIC SCHOOLS
BLENDED RESOURCE FUND
SCHEDULE OF BLENDED EXPENDITURES-BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Joseph H. Brensinger School (PS #17)

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
Regular Programs-Instruction					
Kindergarten-Salaries of Teachers	\$ 550,720		\$ 550,720	\$ 345,147	\$ 205,573
Grades 1-5 Salaries of Teachers	3,417,282		3,417,282	3,050,220	367,062
Grades 6-8 Salaries of Teachers	1,633,380	\$ 4,707	1,638,087	1,250,033	388,054
Regular Programs-Undistributed Instruction					
Other Salaries for Instruction	466,621	1,980	468,601	234,632	233,969
Other Purchased Services (400-500 Series)	100,000	22,516	122,516	98,741	23,775
General Supplies	240,845	11,744	252,589	239,886	12,703
Textbooks	6,000	(4,000)	2,000	2,000	
Other Objects	15,875	1,316	17,191	14,650	2,541
Total Regular Programs-Instruction	<u>6,430,723</u>	<u>38,263</u>	<u>6,468,986</u>	<u>5,235,309</u>	<u>1,233,677</u>
Special Education-Instruction					
Learning and/or Language Disabilities - Mild/Moderate					
Salaries of Teachers	221,860	(61,200)	160,660	113,674	46,986
Other Salaries for Instruction	48,859	61,200	110,059	109,646	413
Total Learning and/or Language Disabilities - Mild/Moderate	<u>270,719</u>	<u>-</u>	<u>270,719</u>	<u>223,320</u>	<u>47,399</u>
Resource Room/Resource Center					
Salaries of Teachers	1,417,830	-	1,417,830	1,153,328	264,502
Other Salaries for Instruction	37,519	-	37,519	-	37,519
Total Resource Room/Resource Center	<u>1,455,349</u>	<u>-</u>	<u>1,455,349</u>	<u>1,153,328</u>	<u>302,021</u>
Total Special Education-Instruction	<u>1,726,068</u>	<u>-</u>	<u>1,726,068</u>	<u>1,376,648</u>	<u>349,420</u>
Bilingual Education-Instruction					
Salaries of Teachers	1,032,620	-	1,032,620	896,698	135,922
Total Bilingual Education	<u>1,032,620</u>	<u>-</u>	<u>1,032,620</u>	<u>896,698</u>	<u>135,922</u>
School-Sponsored CoCurricular/Extracurricular Activities - Instruction					
Salaries	-	450	450	450	-
Total School-Sponsored CoCurricular/Extracurricular Act	<u>-</u>	<u>450</u>	<u>450</u>	<u>450</u>	<u>-</u>
Total Instruction	<u>9,189,411</u>	<u>38,713</u>	<u>9,228,124</u>	<u>7,509,105</u>	<u>1,719,019</u>
Undistributed Expenditures					
Attend. and Social Work					
Salaries of Family Liaisons/Community Parent Involvement	33,837	3,200	37,037	36,256	781
Total Attendance and Social Work Services	<u>33,837</u>	<u>3,200</u>	<u>37,037</u>	<u>36,256</u>	<u>781</u>
Health Services					
Salaries	104,280	(5,080)	99,200	61,105	38,095
Supplies and Materials	8,000	(977)	7,023	7,023	-
Total Health Services	<u>112,280</u>	<u>(6,057)</u>	<u>106,223</u>	<u>68,128</u>	<u>38,095</u>
Guidance					
Salaries of Other Professional Staff	223,160	2,000	225,160	223,160	2,000
Total Guidance	<u>223,160</u>	<u>2,000</u>	<u>225,160</u>	<u>223,160</u>	<u>2,000</u>
Education Media Services/Library					
Salaries - Regular	113,880	-	113,880	113,880	-
Supplies and Materials	15,000	-	15,000	15,000	-
Total Education Media Services/Library	<u>128,880</u>	<u>-</u>	<u>128,880</u>	<u>128,880</u>	<u>-</u>
Instructional Staff Training Services					
Purchased Professional - Educational Services	5,000	(5,000)	-	-	-
Total Instructional Staff Training Services	<u>5,000</u>	<u>(5,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>

JERSEY CITY PUBLIC SCHOOLS
BLENDED RESOURCE FUND
SCHEDULE OF BLENDED EXPENDITURES-BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Joseph H. Brensinger School (PS #17)

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
Support Services - School Administration					
Salaries of Principals/Assistant Principals/Program Di	\$ 409,850	\$ 1,540	\$ 411,390	\$ 411,210	\$ 180
Salaries of Secretarial and Clerical Assistants	253,824	3,375	257,199	154,978	102,221
Other Salaries	9,600	(6,615)	2,985	2,985	
Other Purchased Services (400-500 series)	500	(500)			
Supplies and Materials	2,000		2,000	2,000	
Other Objects	3,000	(2,164)	836	836	-
Total Support Services - School Administration	<u>678,774</u>	<u>(4,364)</u>	<u>674,410</u>	<u>572,009</u>	<u>102,401</u>
Security					
Salaries	213,966	-	213,966	213,282	684
Total Security	<u>213,966</u>	<u>-</u>	<u>213,966</u>	<u>213,282</u>	<u>684</u>
Student Transportation Services					
Contracted Services (Other Than Between Home & S	11,000	(179)	10,821	9,969	852
Total Student Transportation Services	<u>11,000</u>	<u>(179)</u>	<u>10,821</u>	<u>9,969</u>	<u>852</u>
Unallocated Benefits					
Social Security Contributions	112,475	28,097	140,572	128,296	12,276
TPAF Contributions - ERIP	172,868	155,662	328,530	299,275	29,255
Health Benefits	2,996,226	(2,502)	2,993,724	2,206,317	787,407
Total Unallocated Benefits	<u>3,281,569</u>	<u>181,257</u>	<u>3,462,826</u>	<u>2,633,888</u>	<u>828,938</u>
Total Undistributed Expenditures	<u>4,688,466</u>	<u>170,857</u>	<u>4,859,323</u>	<u>3,885,572</u>	<u>973,751</u>
Total School Based Current Expense	<u>13,877,877</u>	<u>209,570</u>	<u>14,087,447</u>	<u>11,394,677</u>	<u>2,692,770</u>
CAPITAL OUTLAY					
Equipment					
Grades 1-5	32,650	(144)	32,506	32,506	
Bilingual Education - Instruction	11,770	6,070	17,840	17,840	-
Total Equipment	<u>44,420</u>	<u>5,926</u>	<u>50,346</u>	<u>50,346</u>	<u>-</u>
Total Capital Outlay	<u>44,420</u>	<u>5,926</u>	<u>50,346</u>	<u>50,346</u>	<u>-</u>
Total School Based Expenditures	<u>13,922,297</u>	<u>215,496</u>	<u>14,137,793</u>	<u>11,445,023</u>	<u>2,692,770</u>
OTHER FINANCING SOURCES					
Transfers In - Contribution to School Based Budget	13,922,297	215,496	14,137,793	11,445,023	2,692,770
Total Other Financing Sources	<u>13,922,297</u>	<u>215,496</u>	<u>14,137,793</u>	<u>11,445,023</u>	<u>2,692,770</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	-	-	-	-	-

JERSEY CITY PUBLIC SCHOOLS
BLENDED RESOURCE FUND
SCHEDULE OF BLENDED EXPENDITURES-BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Dr. Maya Angelou Elementary School (PS #20)

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
Regular Programs-Instruction					
Kindergarten-Salaries of Teachers	\$ 408,590		\$ 408,590	\$ 284,665	\$ 123,925
Grades 1-5 Salaries of Teachers	2,444,548	\$ 184	2,444,732	2,284,818	159,914
Regular Programs-Undistributed Instruction					
Other Salaries for Instruction	306,039		306,039	192,599	113,440
Purchased Professional-Educational Services		1,200	1,200	1,200	
Other Purchased Services (400-500 Series)	17,000	4,815	21,815	21,815	
General Supplies	110,780	6,017	116,797	109,710	7,087
Other Objects	17,550	750	18,300	6,773	11,527
Total Regular Programs-Instruction	<u>3,304,507</u>	<u>12,966</u>	<u>3,317,473</u>	<u>2,901,580</u>	<u>415,893</u>
Special Education-Instruction					
Learning and/or Language Disabilities - Mild/Moderate					
Salaries of Teachers	171,080	7,000	178,080	174,880	3,200
Other Salaries for Instruction	137,204	(7,000)	130,204	98,072	32,132
Total Learning and/or Language Disabilities - Mild/Moderate	<u>308,284</u>	<u>-</u>	<u>308,284</u>	<u>272,952</u>	<u>35,332</u>
Resource Room/Resource Center					
Salaries of Teachers	719,470		719,470	588,390	131,080
Other Salaries for Instruction	37,519	-	37,519	-	37,519
Total Resource Room/Resource Center	<u>756,989</u>	<u>-</u>	<u>756,989</u>	<u>588,390</u>	<u>168,599</u>
Total Special Education-Instruction	<u>1,065,273</u>	<u>-</u>	<u>1,065,273</u>	<u>861,342</u>	<u>203,931</u>
Total Instruction	<u>4,369,780</u>	<u>12,966</u>	<u>4,382,746</u>	<u>3,762,922</u>	<u>619,824</u>
Undistributed Expenditures					
Attend. and Social Work					
Salaries of Family Liaisons/Community Parent Involvement Specia	37,303	3,000	40,303	37,346	2,957
Total Attendance and Social Work Services	<u>37,303</u>	<u>3,000</u>	<u>40,303</u>	<u>37,346</u>	<u>2,957</u>
Health Services					
Salaries	74,630		74,630	74,630	
Supplies and Materials	1,500	7	1,507	1,499	8
Total Health Services	<u>76,130</u>	<u>7</u>	<u>76,137</u>	<u>76,129</u>	<u>8</u>
Guidance					
Salaries of Other Professional Staff	114,530	-	114,530	114,244	286
Total Guidance	<u>114,530</u>	<u>-</u>	<u>114,530</u>	<u>114,244</u>	<u>286</u>
Education Media Services/Library					
Salaries - Regular	106,280	(4,000)	102,280	90,338	11,942
Other Purchased Services (400-500 series)	25,000	4,242	29,242	27,869	1,373
Supplies and Materials	3,500	1,593	5,093	3,485	1,608
Total Education Media Services/Library	<u>134,780</u>	<u>1,835</u>	<u>136,615</u>	<u>121,692</u>	<u>14,923</u>
Support Services - School Administration					
Salaries of Principals/Assistant Principals/Program Directors	437,500	(4,000)	433,500	295,410	138,090
Salaries of Secretarial and Clerical Assistants	115,251	5,000	120,251	117,590	2,661
Other Salaries	2,130		2,130	2,130	
Supplies and Materials	7,500	-	7,500	7,500	-
Total Support Services - School Administration	<u>562,381</u>	<u>1,000</u>	<u>563,381</u>	<u>422,630</u>	<u>140,751</u>

JERSEY CITY PUBLIC SCHOOLS
BLENDED RESOURCE FUND
SCHEDULE OF BLENDED EXPENDITURES-BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Dr. Maya Angelou Elementary School (PS #20)

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
Security					
Salaries	\$ 210,176	-	\$ 210,176	\$ 139,052	\$ 71,124
Total Security	<u>210,176</u>	<u>-</u>	<u>210,176</u>	<u>139,052</u>	<u>71,124</u>
Student Transportation Services					
Contracted Services (Other Than Between Home & School) - Ven	8,500	-	8,500	7,813	687
Total Student Transportation Services	<u>8,500</u>	<u>-</u>	<u>8,500</u>	<u>7,813</u>	<u>687</u>
Unallocated Benefits					
Social Security Contributions	82,760	\$ 11,129	93,889	80,242	13,647
TPAF Contributions - ERIP	70,989	54,125	125,114	113,052	12,062
Health Benefits	<u>1,570,091</u>	<u>(2,221)</u>	<u>1,567,870</u>	<u>1,015,318</u>	<u>552,552</u>
Total Unallocated Benefits	<u>1,723,840</u>	<u>63,033</u>	<u>1,786,873</u>	<u>1,208,612</u>	<u>578,261</u>
Total Undistributed Expenditures	<u>2,867,640</u>	<u>68,875</u>	<u>2,936,515</u>	<u>2,127,518</u>	<u>808,997</u>
Total School Based Current Expense	<u>7,237,420</u>	<u>81,841</u>	<u>7,319,261</u>	<u>5,890,440</u>	<u>1,428,821</u>
CAPITAL OUTLAY					
Equipment					
Grades 1-5	15,000	1,938	16,938	16,938	-
Total Equipment	<u>15,000</u>	<u>1,938</u>	<u>16,938</u>	<u>16,938</u>	<u>-</u>
Total Capital Outlay	<u>15,000</u>	<u>1,938</u>	<u>16,938</u>	<u>16,938</u>	<u>-</u>
Total School Based Expenditures	<u>7,252,420</u>	<u>83,779</u>	<u>7,336,199</u>	<u>5,907,378</u>	<u>1,428,821</u>
OTHER FINANCING SOURCES					
Transfers In - Contribution to School Based Budget	<u>7,252,420</u>	<u>83,779</u>	<u>7,336,199</u>	<u>5,907,378</u>	<u>1,428,821</u>
Total Other Financing Sources	<u>7,252,420</u>	<u>83,779</u>	<u>7,336,199</u>	<u>5,907,378</u>	<u>1,428,821</u>
Excess (Deficiency) of Revenues and Other Financing Sources					
Over (Under) Expenditures	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**JERSEY CITY PUBLIC SCHOOLS
BLENDED RESOURCE FUND
SCHEDULE OF BLENDED EXPENDITURES-BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Rev. Dr. Ercel F. Webb School (PS #22)

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
Regular Programs-Instruction					
Kindergarten-Salaries of Teachers	\$ 346,690		\$ 346,690	\$ 269,702	\$ 76,988
Grades 1-5 Salaries of Teachers	2,449,296	\$ 3,514	2,452,810	2,390,091	62,719
Regular Programs-Undistributed Instruction					
Other Salaries for Instruction	178,579	(20,520)	158,059	19,660	138,399
Purchased Professional-Educational Services	40,000	7,000	47,000	40,000	7,000
Other Purchased Services (400-500 Series)	9,000	(372)	8,628	8,090	538
General Supplies	95,394	18,115	113,509	113,469	40
Other Objects	28,516	(226)	28,290	12,844	15,446
Total Regular Programs-Instruction	<u>3,147,475</u>	<u>7,511</u>	<u>3,154,986</u>	<u>2,853,856</u>	<u>301,130</u>
Special Education-Instruction					
Cognitive - Mild					
Salaries of Teachers	106,280	1,000	107,280	106,280	1,000
Other Salaries for Instruction	48,859	8,000	56,859	56,598	261
General Supplies	500	(3)	497	497	-
Total Cognitive - Mild	<u>155,639</u>	<u>8,997</u>	<u>164,636</u>	<u>163,375</u>	<u>1,261</u>
Learning and/or Language Disabilities - Mild/Moderate					
Salaries of Teachers	243,380	(150,000)	93,380	78,417	14,963
Other Salaries for Instruction	84,985	(11,000)	73,985	67,607	6,378
General Supplies	11,000	201	11,201	10,980	221
Total Learning and/or Language Disabilities - Mild/Moderate	<u>339,365</u>	<u>(160,799)</u>	<u>178,566</u>	<u>157,004</u>	<u>21,562</u>
Resource Room/Resource Center					
Salaries of Teachers	592,230	313,000	905,230	897,436	7,794
Other Salaries for Instruction	37,519	5,000	42,519	40,121	2,398
Total Resource Room/Resource Center	<u>629,749</u>	<u>318,000</u>	<u>947,749</u>	<u>937,557</u>	<u>10,192</u>
Autism					
Salaries of Teachers	729,230	(181,480)	547,750	538,897	8,853
Other Salaries for Instruction	196,397	36,000	232,397	231,754	643
General Supplies	5,000	165	5,165	5,165	-
Total Autism	<u>930,627</u>	<u>(145,315)</u>	<u>785,312</u>	<u>775,816</u>	<u>9,496</u>
Total Special Education-Instruction	<u>2,055,380</u>	<u>20,883</u>	<u>2,076,263</u>	<u>2,033,752</u>	<u>42,511</u>
Total Instruction	<u>5,202,855</u>	<u>28,394</u>	<u>5,231,249</u>	<u>4,887,608</u>	<u>343,641</u>
Undistributed Expenditures					
Attend. and Social Work					
Salaries of Family Liaisons/Community Parent Involver	44,527	-	44,527	44,527	-
Total Attendance and Social Work Services	<u>44,527</u>	<u>-</u>	<u>44,527</u>	<u>44,527</u>	<u>-</u>
Health Services					
Salaries	81,530	5,000	86,530	85,607	923
Supplies and Materials	3,000	-	3,000	2,673	327
Total Health Services	<u>84,530</u>	<u>5,000</u>	<u>89,530</u>	<u>88,280</u>	<u>1,250</u>
Guidance					
Salaries of Other Professional Staff	108,730	(7,000)	101,730	92,421	9,309
Total Guidance	<u>108,730</u>	<u>(7,000)</u>	<u>101,730</u>	<u>92,421</u>	<u>9,309</u>
Education Media Services/Library					
Salaries - Regular	110,080	1,000	111,080	110,080	1,000
Total Education Media Services/Library	<u>110,080</u>	<u>1,000</u>	<u>111,080</u>	<u>110,080</u>	<u>1,000</u>

JERSEY CITY PUBLIC SCHOOLS
BLENDED RESOURCE FUND
SCHEDULE OF BLENDED EXPENDITURES-BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Rev. Dr. Ercel F. Webb School (PS #22)

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
Instructional Staff Training Services					
Purchased Professional - Educational Services	\$ 12,000	\$ (12,000)	-	-	-
Total Instructional Staff Training Services	<u>12,000</u>	<u>(12,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Support Services - School Administration					
Salaries of Principals/Assistant Principals/Program Dir	285,200	2,000	\$ 287,200	\$ 286,600	\$ 600
Salaries of Secretarial and Clerical Assistants	145,408	(1,000)	144,408	138,599	5,809
Other Purchased Services (400-500 series)	17,000	4,052	21,052	15,526	5,526
Supplies and Materials	3,500	-	3,500	3,495	5
Total Support Services - School Administration	<u>451,108</u>	<u>5,052</u>	<u>456,160</u>	<u>444,220</u>	<u>11,940</u>
Security					
Salaries	181,083	-	181,083	147,103	33,980
Total Security	<u>181,083</u>	<u>-</u>	<u>181,083</u>	<u>147,103</u>	<u>33,980</u>
Student Transportation Services					
Contracted Services (Other Than Between Home & Sc	18,000	(395)	17,605	17,472	133
Total Student Transportation Services	<u>18,000</u>	<u>(395)</u>	<u>17,605</u>	<u>17,472</u>	<u>133</u>
Unallocated Benefits					
Social Security Contributions	86,939	28,619	115,558	106,235	9,323
TPAF Contributions - ERIP	98,591	66,898	165,489	143,773	21,716
Health Benefits	1,723,825	(17,618)	1,706,207	1,361,295	344,912
Total Unallocated Benefits	<u>1,909,355</u>	<u>77,899</u>	<u>1,987,254</u>	<u>1,611,303</u>	<u>375,951</u>
Total Undistributed Expenditures	<u>2,919,413</u>	<u>69,556</u>	<u>2,988,969</u>	<u>2,555,406</u>	<u>433,563</u>
Total School Based Current Expense	<u>8,122,268</u>	<u>97,950</u>	<u>8,220,218</u>	<u>7,443,014</u>	<u>777,204</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>11,811</u>	<u>-</u>
Total Capital Outlay	<u>-</u>	<u>11,811</u>	<u>11,811</u>	<u>11,811</u>	<u>-</u>
Total School Based Expenditures	<u>8,122,268</u>	<u>109,761</u>	<u>8,232,029</u>	<u>7,454,825</u>	<u>777,204</u>
OTHER FINANCING SOURCES					
Transfers In - Contribution to School Based Budget	8,122,268	109,761	8,232,029	7,454,825	777,204
Total Other Financing Sources	<u>8,122,268</u>	<u>109,761</u>	<u>8,232,029</u>	<u>7,454,825</u>	<u>777,204</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**JERSEY CITY PUBLIC SCHOOLS
BLENDED RESOURCE FUND
SCHEDULE OF BLENDED EXPENDITURES-BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Mahatma K. Gandhi School (PS #23)

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
Regular Programs-Instruction					
Kindergarten-Salaries of Teachers	\$ 711,480		\$ 711,480	\$ 516,446	\$ 195,034
Grades 1-5 Salaries of Teachers	3,807,800	\$ 133,938	3,941,738	3,378,164	563,574
Grades 6-8 Salaries of Teachers	1,410,720	142,046	1,552,766	1,064,305	488,461
Regular Programs-Undistributed Instruction					
Other Salaries for Instruction	345,093		345,093	265,753	79,340
Other Purchased Services (400-500 Series)	21,000	(15,661)	5,339	3,047	2,292
General Supplies	185,400	37,497	222,897	206,459	16,438
Other Objects	44,875	875	45,750	14,317	31,433
Total Regular Programs-Instruction	<u>6,526,368</u>	<u>298,695</u>	<u>6,825,063</u>	<u>5,448,491</u>	<u>1,376,572</u>
Special Education-Instruction					
Learning and/or Language Disabilities - Mild/Moderate					
Salaries of Teachers	310,090	25,152	335,242	335,242	
Other Salaries for Instruction	174,925	-	174,925	144,844	30,081
Total Learning and/or Language Disabilities - Mild/Moderate	<u>485,015</u>	<u>25,152</u>	<u>510,167</u>	<u>480,086</u>	<u>30,081</u>
Resource Room/Resource Center					
Salaries of Teachers	1,233,220	(88,000)	1,145,220	824,090	321,130
Other Salaries for Instruction	37,519	78,850	116,369	90,455	25,914
Total Resource Room/Resource Center	<u>1,270,739</u>	<u>(9,150)</u>	<u>1,261,589</u>	<u>914,545</u>	<u>347,044</u>
Total Special Education-Instruction	<u>1,755,754</u>	<u>16,002</u>	<u>1,771,756</u>	<u>1,394,631</u>	<u>377,125</u>
Bilingual Education-Instruction					
Salaries of Teachers	1,525,530	64,815	1,590,345	1,476,865	113,480
Other Salaries for Instruction	242,866	9,150	252,016	139,973	112,043
General Supplies	7,000	14	7,014	-	7,014
Total Bilingual Education	<u>1,775,396</u>	<u>73,979</u>	<u>1,849,375</u>	<u>1,616,838</u>	<u>232,537</u>
Total Instruction	<u>10,057,518</u>	<u>388,676</u>	<u>10,446,194</u>	<u>8,459,960</u>	<u>1,986,234</u>
Undistributed Expenditures					
Attend. and Social Work					
Salaries of Family Liaisons/Community Parent Involvement Spt	80,750	-	80,750	80,416	334
Total Attendance and Social Work Services	<u>80,750</u>	<u>-</u>	<u>80,750</u>	<u>80,416</u>	<u>334</u>
Health Services					
Salaries	243,206	(33,537)	209,669	110,080	99,589
Supplies and Materials	9,000	(4,680)	4,320	1,139	3,181
Total Health Services	<u>252,206</u>	<u>(38,217)</u>	<u>213,989</u>	<u>111,219</u>	<u>102,770</u>
Guidance					
Salaries of Other Professional Staff	222,160	-	222,160	222,160	-
Total Guidance	<u>222,160</u>	<u>-</u>	<u>222,160</u>	<u>222,160</u>	<u>-</u>
Education Media Services/Library					
Salaries - Regular	93,830	33,537	127,367	101,569	25,798
Supplies and Materials	15,000	(15,000)	-	-	-
Total Education Media Services/Library	<u>108,830</u>	<u>18,537</u>	<u>127,367</u>	<u>101,569</u>	<u>25,798</u>

JERSEY CITY PUBLIC SCHOOLS
BLENDED RESOURCE FUND
SCHEDULE OF BLENDED EXPENDITURES-BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Mahatma K. Gandhi School (PS #23)

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
Support Services - School Administration					
Salaries of Principals/Assistant Principals/Program Directors	\$ 438,000	\$ 3,000	\$ 441,000	\$ 290,347	\$ 150,653
Salaries of Secretarial and Clerical Assistants	257,031		257,031	119,820	137,211
Other Purchased Services (400-500 series)	49,625	(445)	49,180	38,502	10,678
Supplies and Materials	10,000	4	10,004	5,589	4,415
Total Support Services - School Administration	<u>754,656</u>	<u>2,559</u>	<u>757,215</u>	<u>454,258</u>	<u>302,957</u>
Security					
Salaries	284,554	-	284,554	230,651	53,903
Total Security	<u>284,554</u>	<u>-</u>	<u>284,554</u>	<u>230,651</u>	<u>53,903</u>
Student Transportation Services					
Contracted Services (Other Than Between Home & School) - \	17,000	5,000	22,000	20,145	1,855
Total Student Transportation Services	<u>17,000</u>	<u>5,000</u>	<u>22,000</u>	<u>20,145</u>	<u>1,855</u>
Unallocated Benefits					
Social Security Contributions	141,161	88,411	229,572	144,961	84,611
TPAF Contributions - ERIP	137,545	87,980	225,525	203,108	22,417
Health Benefits	3,243,666	(442,890)	2,800,776	2,417,107	383,669
Total Unallocated Benefits	<u>3,522,372</u>	<u>(266,499)</u>	<u>3,255,873</u>	<u>2,765,176</u>	<u>490,697</u>
Total Undistributed Expenditures	<u>5,242,528</u>	<u>(278,620)</u>	<u>4,963,908</u>	<u>3,985,594</u>	<u>978,314</u>
Total School Based Current Expense	<u>15,300,046</u>	<u>110,056</u>	<u>15,410,102</u>	<u>12,445,554</u>	<u>2,964,548</u>
CAPITAL OUTLAY					
Equipment					
Grades 1-5		39,431	39,431	39,431	
Bilingual Education - Instruction	-	19,702	19,702	19,644	58
Total Equipment	<u>-</u>	<u>59,133</u>	<u>59,133</u>	<u>59,075</u>	<u>58</u>
Total Capital Outlay	<u>-</u>	<u>59,133</u>	<u>59,133</u>	<u>59,075</u>	<u>58</u>
Total School Based Expenditures	<u>15,300,046</u>	<u>169,189</u>	<u>15,469,235</u>	<u>12,504,629</u>	<u>2,964,606</u>
OTHER FINANCING SOURCES					
Transfers In - Contribution to School Based Budget	15,300,046	169,189	15,469,235	12,504,629	2,964,606
Total Other Financing Sources	<u>15,300,046</u>	<u>169,189</u>	<u>15,469,235</u>	<u>12,504,629</u>	<u>2,964,606</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**JERSEY CITY PUBLIC SCHOOLS
BLENDED RESOURCE FUND
SCHEDULE OF BLENDED EXPENDITURES-BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Chaplain Charles Watters School (PS #24)

	Original Budget	Adjustments	Final Budget	Actual	Variance
					Final Budget to Actual
Regular Programs-Instruction					
Kindergarten-Salaries of Teachers	\$ 125,800	\$ 177,000	\$ 302,800	\$ 296,880	\$ 5,920
Grades 1-5 Salaries of Teachers	2,163,080	(177,000)	1,986,080	1,753,281	232,799
Grades 6-8 Salaries of Teachers	1,417,190		1,417,190	775,214	641,976
Regular Programs-Undistributed Instruction					
Other Salaries for Instruction	102,936		102,936	38,901	64,035
Purchased Professional-Educational Services	15,000	(15,000)			
Other Purchased Services (400-500 Series)	38,000	(24,930)	13,070	9,923	3,147
General Supplies	105,300	57,968	163,268	152,566	10,702
Textbooks	8,750	750	9,500	5,928	3,572
Total Regular Programs-Instruction	<u>3,976,056</u>	<u>18,788</u>	<u>3,994,844</u>	<u>3,032,693</u>	<u>962,151</u>
Special Education-Instruction					
Learning and/or Language Disabilities - Mild/Moderate					
Salaries of Teachers	176,580	(35,089)	141,491	45,832	95,659
Other Salaries for Instruction	49,609	35,089	84,698	84,474	224
Total Learning and/or Language Disabilities - Mild/Moderate	<u>226,189</u>	<u>-</u>	<u>226,189</u>	<u>130,306</u>	<u>95,883</u>
Multiple Disabilities					
General Supplies	8,600	-	8,600	8,600	-
Total Multiple Disabilities	<u>8,600</u>	<u>-</u>	<u>8,600</u>	<u>8,600</u>	<u>-</u>
Resource Room/Resource Center					
Salaries of Teachers	911,919	(16,000)	895,919	557,930	337,989
Other Salaries for Instruction	37,519	13,000	50,519	49,609	910
General Supplies	5,000	-	5,000	5,000	-
Total Resource Room/Resource Center	<u>954,438</u>	<u>(3,000)</u>	<u>951,438</u>	<u>612,539</u>	<u>338,899</u>
Total Special Education-Instruction	<u>1,189,227</u>	<u>(3,000)</u>	<u>1,186,227</u>	<u>751,445</u>	<u>434,782</u>
Bilingual Education-Instruction					
Salaries of Teachers	326,440	3,000	329,440	326,440	3,000
General Supplies	5,000	-	5,000	5,000	-
Total Bilingual Education	<u>331,440</u>	<u>3,000</u>	<u>334,440</u>	<u>331,440</u>	<u>3,000</u>
Total Instruction	<u>5,496,723</u>	<u>18,788</u>	<u>5,515,511</u>	<u>4,115,578</u>	<u>1,399,933</u>
Undistributed Expenditures					
Attend. and Social Work					
Salaries of Family Liaisons/Community Parent Involve	45,177	-	45,177	45,177	-
Total Attendance and Social Work Services	<u>45,177</u>	<u>-</u>	<u>45,177</u>	<u>45,177</u>	<u>-</u>
Health Services					
Salaries	106,280	1,000	107,280	106,280	1,000
Supplies and Materials	5,000	-	5,000	4,030	970
Total Health Services	<u>111,280</u>	<u>1,000</u>	<u>112,280</u>	<u>110,310</u>	<u>1,970</u>
Guidance					
Salaries of Other Professional Staff	113,530	(12,100)	101,430	55,230	46,200
Supplies and Materials	1,100	208	1,308	1,073	235
Total Guidance	<u>114,630</u>	<u>(11,892)</u>	<u>102,738</u>	<u>56,303</u>	<u>46,435</u>
Education Media Services/Library					
Salaries - Regular	110,080	1,000	111,080	110,080	1,000
Supplies and Materials	45,000	134	45,134	44,916	218
Total Education Media Services/Library	<u>155,080</u>	<u>1,134</u>	<u>156,214</u>	<u>154,996</u>	<u>1,218</u>

**JERSEY CITY PUBLIC SCHOOLS
BLENDED RESOURCE FUND
SCHEDULE OF BLENDED EXPENDITURES-BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Chaplain Charles Watters School (PS #24)

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
Instructional Staff Training Services					
Purchased Professional - Educational Services	\$ 15,000	\$ (14,956)	\$ 44		\$ 44
Other Purchased Services (400-500 series)	6,000	(6,000)	-	-	-
Total Instructional Staff Training Services	21,000	(20,956)	44	-	44
Support Services - School Administration					
Salaries of Principals/Assistant Principals/Program Dir	283,400	1,100	284,500	\$ 275,592	8,908
Salaries of Secretarial and Clerical Assistants	182,585	9,000	191,585	190,315	1,270
Other Salaries	3,150		3,150	1,950	1,200
Other Purchased Services (400-500 series)	17,000	2,283	19,283	15,664	3,619
Supplies and Materials	45,000	(6,156)	38,844	31,383	7,461
Other Objects	1,500	629	2,129	1,456	673
Total Support Services - School Administration	532,635	6,856	539,491	516,360	23,131
Security					
Salaries	229,084	-	229,084	175,044	54,040
Total Security	229,084	-	229,084	175,044	54,040
Student Transportation Services					
Contracted Services (Other Than Between Home & Sc	14,600	11,200	25,800	24,041	1,759
Total Student Transportation Services	14,600	11,200	25,800	24,041	1,759
Unallocated Benefits					
Social Security Contributions	70,163	21,525	91,688	82,585	9,103
TPAF Contributions - ERIP	93,474	81,454	174,928	159,157	15,771
Health Benefits	1,830,426	(8,123)	1,822,303	1,208,412	613,891
Total Unallocated Benefits	1,994,063	94,856	2,088,919	1,450,154	638,765
Total Undistributed Expenditures	3,217,549	82,198	3,299,747	2,532,385	767,362
Total School Based Current Expense	8,714,272	100,986	8,815,258	6,647,963	2,167,295
CAPITAL OUTLAY					
Equipment					
Grades 6-8	-	12,696	12,696	12,696	-
Total Equipment	-	12,696	12,696	12,696	-
Total Capital Outlay	-	12,696	12,696	12,696	-
Total School Based Expenditures	8,714,272	113,682	8,827,954	6,660,659	2,167,295
OTHER FINANCING SOURCES					
Transfers In - Contribution to School Based Budget	8,714,272	113,682	8,827,954	6,660,659	2,167,295
Total Other Financing Sources	8,714,272	113,682	8,827,954	6,660,659	2,167,295
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	-	-	-	-	-

JERSEY CITY PUBLIC SCHOOLS
BLENDED RESOURCE FUND
SCHEDULE OF BLENDED EXPENDITURES-BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

Nicolaus Copernicus School (PS #25)

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
Regular Programs-Instruction					
Kindergarten-Salaries of Teachers	\$ 387,040	\$ 217,000	\$ 604,040	\$ 542,400	\$ 61,640
Grades 1-5 Salaries of Teachers	2,721,652	(217,001)	2,504,651	2,027,175	477,476
Regular Programs-Undistributed Instruction					
Other Salaries for Instruction	251,230		251,230	52,596	198,634
Unused Vacation Payment to Terminated/Retired Staf	17,000	11,500	28,500	28,475	25
General Supplies	139,120	(6,127)	132,993	124,666	8,327
Textbooks		4,116	4,116	4,116	
Other Objects	8,250	(1,750)	6,500	1,740	4,760
Total Regular Programs-Instruction	<u>3,524,292</u>	<u>7,738</u>	<u>3,532,030</u>	<u>2,781,168</u>	<u>750,862</u>
Special Education-Instruction					
Learning and/or Language Disabilities - Mild/Moderate					
Salaries of Teachers	281,160		281,160	259,714	21,446
Other Salaries for Instruction	48,859	-	48,859	46,416	2,443
Total Learning and/or Language Disabilities - Mild/Mode	<u>330,019</u>	<u>-</u>	<u>330,019</u>	<u>306,130</u>	<u>23,889</u>
Emotional Regulation Impairment					
Salaries of Teachers		6,000	6,000	5,504	496
Other Salaries for Instruction	-	3,000	3,000	2,443	557
Total Emotional Regulation Impairment	<u>-</u>	<u>9,000</u>	<u>9,000</u>	<u>7,947</u>	<u>1,053</u>
Resource Room/Resource Center					
Salaries of Teachers	701,340	(12,000)	689,340	590,126	99,214
Other Salaries for Instruction	37,519	-	37,519	-	37,519
Total Resource Room/Resource Center	<u>738,859</u>	<u>(12,000)</u>	<u>726,859</u>	<u>590,126</u>	<u>136,733</u>
Autism					
Salaries of Teachers	190,600	-	190,600	161,038	29,562
Other Salaries for Instruction	124,801	1,000	125,801	124,910	891
Total Autism	<u>315,401</u>	<u>1,000</u>	<u>316,401</u>	<u>285,948</u>	<u>30,453</u>
Total Special Education-Instruction	<u>1,384,279</u>	<u>(2,000)</u>	<u>1,382,279</u>	<u>1,190,151</u>	<u>192,128</u>
Bilingual Education-Instruction					
Salaries of Teachers	290,560	2,000	292,560	290,560	2,000
Other Salaries for Instruction	45,177	-	45,177	45,177	-
Total Bilingual Education	<u>335,737</u>	<u>2,000</u>	<u>337,737</u>	<u>335,737</u>	<u>2,000</u>
Total Instruction	<u>5,244,308</u>	<u>7,738</u>	<u>5,252,046</u>	<u>4,307,056</u>	<u>944,990</u>
Undistributed Expenditures					
Attend. and Social Work					
Salaries of Family Liaisons/Community Parent Involv	45,177	(5,200)	39,977	5,688	34,289
Total Attendance and Social Work Services	<u>45,177</u>	<u>(5,200)</u>	<u>39,977</u>	<u>5,688</u>	<u>34,289</u>
Health Services					
Salaries	96,530		96,530	96,530	
Supplies and Materials	1,000	-	1,000	797	203
Total Health Services	<u>97,530</u>	<u>-</u>	<u>97,530</u>	<u>97,327</u>	<u>203</u>
Guidance					
Salaries of Other Professional Staff	113,530		113,530	113,530	
Supplies and Materials	1,500	-	1,500	1,341	159
Total Guidance	<u>115,030</u>	<u>-</u>	<u>115,030</u>	<u>114,871</u>	<u>159</u>

JERSEY CITY PUBLIC SCHOOLS
BLENDED RESOURCE FUND
SCHEDULE OF BLENDED EXPENDITURES-BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

Nicolaus Copernicus School (PS #25)

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
Education Media Services/Library					
Salaries - Regular	\$ 64,800	-	\$ 64,800	\$ 64,800	-
Total Education Media Services/Library	<u>64,800</u>	<u>-</u>	<u>64,800</u>	<u>64,800</u>	<u>-</u>
Instructional Staff Training Services					
Supplies and Materials	4,400	-	4,400	2,919	\$ 1,481
Total Instructional Staff Training Services	<u>4,400</u>	<u>-</u>	<u>4,400</u>	<u>2,919</u>	<u>1,481</u>
Support Services - School Administration					
Salaries of Principals/Assistant Principals/Program Di	287,150		287,150	284,833	2,317
Salaries of Secretarial and Clerical Assistants	140,501	\$ 2,700	143,201	142,993	208
Other Salaries	1,200	450	1,650	1,650	
Other Purchased Services (400-500 series)	32,000	2,081	34,081	17,022	17,059
Supplies and Materials	7,000	(450)	6,550	2,188	4,362
Other Objects	500	89	589	-	589
Total Support Services - School Administration	<u>468,351</u>	<u>4,870</u>	<u>473,221</u>	<u>448,686</u>	<u>24,535</u>
Security					
Salaries	146,922	2,500	149,422	129,795	19,627
Total Security	<u>146,922</u>	<u>2,500</u>	<u>149,422</u>	<u>129,795</u>	<u>19,627</u>
Student Transportation Services					
Contracted Services (Other Than Between Home & S	9,000	-	9,000	5,688	3,312
Total Student Transportation Services	<u>9,000</u>	<u>-</u>	<u>9,000</u>	<u>5,688</u>	<u>3,312</u>
Unallocated Benefits					
Social Security Contributions	77,849	11,829	89,678	72,235	17,443
TPAF Contributions - ERIP	79,421	66,669	146,090	130,889	15,201
Health Benefits	1,595,881	(889)	1,594,992	1,140,221	454,771
Total Unallocated Benefits	<u>1,753,151</u>	<u>77,609</u>	<u>1,830,760</u>	<u>1,343,345</u>	<u>487,415</u>
Total Undistributed Expenditures	<u>2,704,361</u>	<u>79,779</u>	<u>2,784,140</u>	<u>2,213,119</u>	<u>571,021</u>
Total School Based Current Expense	<u>7,948,669</u>	<u>87,517</u>	<u>8,036,186</u>	<u>6,520,175</u>	<u>1,516,011</u>
Total School Based Expenditures	<u>7,948,669</u>	<u>87,517</u>	<u>8,036,186</u>	<u>6,520,175</u>	<u>1,516,011</u>
OTHER FINANCING SOURCES					
Transfers In - Contribution to School Based Budget	7,948,669	87,517	8,036,186	6,520,175	1,516,011
Total Other Financing Sources	<u>7,948,669</u>	<u>87,517</u>	<u>8,036,186</u>	<u>6,520,175</u>	<u>1,516,011</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	-	-	-	-	-

JERSEY CITY PUBLIC SCHOOLS
BLENDED RESOURCE FUND
SCHEDULE OF BLENDED EXPENDITURES-BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

Patricia M. Noonan School (PS #26)

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
Regular Programs-Instruction					
Kindergarten-Salaries of Teachers	\$ 297,890		\$ 297,890	\$ 297,890	
Grades 1-5 Salaries of Teachers	1,756,370	\$ 69,624	1,825,994	1,585,092	\$ 240,902
Regular Programs-Undistributed Instruction					
Other Salaries for Instruction	104,719	(74,061)	30,658		30,658
Other Purchased Services (400-500 Series)	37,800	2,293	40,093	28,058	12,035
General Supplies	55,575	14,419	69,994	64,046	5,948
Textbooks	5,000	(5,000)			
Other Objects	6,044	500	6,544	3,960	2,584
Total Regular Programs-Instruction	<u>2,263,398</u>	<u>7,775</u>	<u>2,271,173</u>	<u>1,979,046</u>	<u>292,127</u>
Special Education-Instruction					
Cognitive - Moderate					
General Supplies	3,000	41	3,041	2,926	115
Other Objects	1,700	-	1,700	1,000	700
Total Cognitive - Moderate	<u>4,700</u>	<u>41</u>	<u>4,741</u>	<u>3,926</u>	<u>815</u>
Resource Room/Resource Center					
Salaries of Teachers	702,190	(1,750)	700,440	647,391	53,049
Other Salaries for Instruction	85,728	-	85,728	-	85,728
Total Resource Room/Resource Center	<u>787,918</u>	<u>(1,750)</u>	<u>786,168</u>	<u>647,391</u>	<u>138,777</u>
Autism					
Salaries of Teachers	802,120	4,455	806,575	594,170	212,405
Other Salaries for Instruction	409,145	1,814	410,959	316,862	94,097
General Supplies	6,000	23	6,023	5,590	433
Total Autism	<u>1,217,265</u>	<u>6,292</u>	<u>1,223,557</u>	<u>916,622</u>	<u>306,935</u>
Total Special Education-Instruction	<u>2,009,883</u>	<u>4,583</u>	<u>2,014,466</u>	<u>1,567,939</u>	<u>446,527</u>
Bilingual Education-Instruction					
Salaries of Teachers	223,960	1,750	225,710	225,710	-
General Supplies	1,000	-	1,000	1,000	-
Total Bilingual Education	<u>224,960</u>	<u>1,750</u>	<u>226,710</u>	<u>226,710</u>	<u>-</u>
School-Sponsored CoCurricular/Extracurricular Activities - Instruction					
Salaries	7,680	(1,800)	5,880	5,670	210
Total School-Sponsored CoCurricular/Extracurricular Ac	<u>7,680</u>	<u>(1,800)</u>	<u>5,880</u>	<u>5,670</u>	<u>210</u>
Total Instruction	<u>4,505,921</u>	<u>12,308</u>	<u>4,518,229</u>	<u>3,779,365</u>	<u>738,864</u>
Undistributed Expenditures					
Attend. and Social Work					
Salaries of Family Liaisons/Community Parent Involve	35,407	450	35,857	35,463	394
Supplies and Materials	2,500	301	2,801	1,356	1,445
Total Attendance and Social Work Services	<u>37,907</u>	<u>751</u>	<u>38,658</u>	<u>36,819</u>	<u>1,839</u>
Health Services					
Salaries	104,280		104,280	104,280	
Supplies and Materials	2,000	256	2,256	2,079	177
Total Health Services	<u>106,280</u>	<u>256</u>	<u>106,536</u>	<u>106,359</u>	<u>177</u>

**JERSEY CITY PUBLIC SCHOOLS
BLENDED RESOURCE FUND
SCHEDULE OF BLENDED EXPENDITURES-BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

Patricia M. Noonan School (PS #26)

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
Guidance					
Salaries of Other Professional Staff	\$ 112,430	-	\$ 112,430	\$ 112,430	-
Total Guidance	<u>112,430</u>	<u>-</u>	<u>112,430</u>	<u>112,430</u>	<u>-</u>
Education Media Services/Library					
Salaries - Regular	121,280		121,280	121,280	
Supplies and Materials	10,000	\$ 777	10,777	9,597	\$ 1,180
Total Education Media Services/Library	<u>131,280</u>	<u>777</u>	<u>132,057</u>	<u>130,877</u>	<u>1,180</u>
Support Services - School Administration					
Salaries of Principals/Assistant Principals/Program Dir	138,000	(6,469)	131,531	97,396	34,135
Salaries of Secretarial and Clerical Assistants	105,873	6,108	111,981	108,570	3,411
Other Salaries	2,250		2,250	1,770	480
Supplies and Materials	9,500	(2,454)	7,046	4,315	2,731
Total Support Services - School Administration	<u>255,623</u>	<u>(2,815)</u>	<u>252,808</u>	<u>212,051</u>	<u>40,757</u>
Security					
Salaries	123,416	2,121	125,537	125,537	-
Total Security	<u>123,416</u>	<u>2,121</u>	<u>125,537</u>	<u>125,537</u>	<u>-</u>
Student Transportation Services					
Contracted Services (Other Than Between Home & S	4,000	4,396	8,396	6,813	1,583
Total Student Transportation Services	<u>4,000</u>	<u>4,396</u>	<u>8,396</u>	<u>6,813</u>	<u>1,583</u>
Unallocated Benefits					
Social Security Contributions	76,527	24,202	100,729	70,576	30,153
TPAF Contributions - ERIP	41,729	31,685	73,414	62,365	11,049
Health Benefits	1,685,602	(21,196)	1,664,406	1,269,720	394,686
Total Unallocated Benefits	<u>1,803,858</u>	<u>34,691</u>	<u>1,838,549</u>	<u>1,402,661</u>	<u>435,888</u>
Total Undistributed Expenditures	<u>2,574,794</u>	<u>40,177</u>	<u>2,614,971</u>	<u>2,133,547</u>	<u>481,424</u>
Total School Based Current Expense	<u>7,080,715</u>	<u>52,485</u>	<u>7,133,200</u>	<u>5,912,912</u>	<u>1,220,288</u>
Total School Based Expenditures	<u>7,080,715</u>	<u>52,485</u>	<u>7,133,200</u>	<u>5,912,912</u>	<u>1,220,288</u>
OTHER FINANCING SOURCES					
Transfers In - Contribution to School Based Budget	7,080,715	52,485	7,133,200	5,912,912	1,220,288
Total Other Financing Sources	<u>7,080,715</u>	<u>52,485</u>	<u>7,133,200</u>	<u>5,912,912</u>	<u>1,220,288</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	-	-	-	-	-

JERSEY CITY PUBLIC SCHOOLS
 BLENDED RESOURCE FUND
 SCHEDULE OF BLENDED EXPENDITURES-BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Alfred Zampella School (PS #27)

	Original Budget	Adjustments	Final Budget	Actual	Variance
					Final Budget to Actual
Regular Programs-Instruction					
Kindergarten-Salaries of Teachers	\$ 441,020	\$ 1,000	\$ 442,020	\$ 438,268	\$ 3,752
Grades 1-5 Salaries of Teachers	3,040,396	(4,059)	3,036,337	2,654,859	381,478
Grades 6-8 Salaries of Teachers	1,316,930	3,620	1,320,550	1,320,550	
Regular Programs-Undistributed Instruction					
Other Salaries for Instruction	256,703	(560)	256,143	94,428	161,715
Other Purchased Services (400-500 Series)	50,000	2,562	52,562	52,551	11
General Supplies	147,205	125,075	272,280	270,060	2,220
Other Objects	30,475	(7,969)	22,506	12,641	9,865
Total Regular Programs-Instruction	<u>5,282,729</u>	<u>119,669</u>	<u>5,402,398</u>	<u>4,843,357</u>	<u>559,041</u>
Special Education-Instruction					
Learning and/or Language Disabilities - Mild/Moderate					
Salaries of Teachers		109,080	109,080	109,080	-
Other Salaries for Instruction	-	32,711	32,711	15,265	17,446
Total Learning and/or Language Disabilities - Mild/Moderate	<u>-</u>	<u>141,791</u>	<u>141,791</u>	<u>124,345</u>	<u>17,446</u>
Auditory Impairments					
Salaries of Teachers	196,310	(45,809)	150,501	-	150,501
Total Auditory Impairments	<u>196,310</u>	<u>(45,809)</u>	<u>150,501</u>	<u>-</u>	<u>150,501</u>
Emotional Regulation Impairment					
Salaries of Teachers	167,860	(95,983)	71,877	-	71,877
Total Emotional Regulation Impairment	<u>167,860</u>	<u>(95,983)</u>	<u>71,877</u>	<u>-</u>	<u>71,877</u>
Resource Room/Resource Center					
Salaries of Teachers	1,219,730	-	1,219,730	966,980	252,750
Other Salaries for Instruction	37,519	33,323	70,842	66,756	4,086
Total Resource Room/Resource Center	<u>1,257,249</u>	<u>33,323</u>	<u>1,290,572</u>	<u>1,033,736</u>	<u>256,836</u>
Autism					
Salaries of Teachers	105,280		105,280		105,280
Other Salaries for Instruction	37,519	(33,323)	4,196	-	4,196
Total Autism	<u>142,799</u>	<u>(33,323)</u>	<u>109,476</u>	<u>-</u>	<u>109,476</u>
Total Special Education-Instruction	<u>1,764,218</u>	<u>(1)</u>	<u>1,764,217</u>	<u>1,158,081</u>	<u>606,136</u>
Bilingual Education-Instruction					
Salaries of Teachers	370,390	-	370,390	361,499	8,891
Total Bilingual Education	<u>370,390</u>	<u>-</u>	<u>370,390</u>	<u>361,499</u>	<u>8,891</u>
Total Instruction	<u>7,417,337</u>	<u>119,668</u>	<u>7,537,005</u>	<u>6,362,937</u>	<u>1,174,068</u>
Undistributed Expenditures					
Attend. and Social Work					
Salaries of Family Liaisons/Community Parent Involvement Specialists	33,837	-	33,837	30,038	3,799
Total Attendance and Social Work Services	<u>33,837</u>	<u>-</u>	<u>33,837</u>	<u>30,038</u>	<u>3,799</u>
Health Services					
Salaries	105,280		105,280	105,280	
Supplies and Materials	2,000	-	2,000	1,956	44
Total Health Services	<u>107,280</u>	<u>-</u>	<u>107,280</u>	<u>107,236</u>	<u>44</u>
Guidance					
Salaries of Other Professional Staff	223,160	-	223,160	223,160	-
Total Guidance	<u>223,160</u>	<u>-</u>	<u>223,160</u>	<u>223,160</u>	<u>-</u>
Education Media Services/Library					
Salaries - Regular	111,780		111,780	111,780	
Supplies and Materials	2,800	-	2,800	2,184	616
Total Education Media Services/Library	<u>114,580</u>	<u>-</u>	<u>114,580</u>	<u>113,964</u>	<u>616</u>

JERSEY CITY PUBLIC SCHOOLS
 BLENDED RESOURCE FUND
 SCHEDULE OF BLENDED EXPENDITURES-BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Alfred Zampella School (PS #27)

	Original Budget	Adjustments	Final Budget	Actual	Variance
					Final Budget to Actual
Support Services - School Administration					
Salaries of Principals/Assistant Principals/Program Directors	\$ 399,600		\$ 399,600	\$ 288,617	\$ 110,983
Salaries of Secretarial and Clerical Assistants	217,723	\$ 4,008	221,731	220,489	1,242
Other Salaries	1,830		1,830	1,170	660
Other Purchased Services (400-500 series)	18,000	6,940	24,940	20,968	3,972
Supplies and Materials	26,000	(2,573)	23,427	20,388	3,039
Total Support Services - School Administration	<u>663,153</u>	<u>8,375</u>	<u>671,528</u>	<u>551,632</u>	<u>119,896</u>
Security					
Salaries	211,813	(4,008)	207,805	182,951	24,854
Total Security	<u>211,813</u>	<u>(4,008)</u>	<u>207,805</u>	<u>182,951</u>	<u>24,854</u>
Student Transportation Services					
Contracted Services (Other Than Between Home & School) - Vendors	20,000	(1,450)	18,550	18,175	375
Total Student Transportation Services	<u>20,000</u>	<u>(1,450)</u>	<u>18,550</u>	<u>18,175</u>	<u>375</u>
Unallocated Benefits					
Social Security Contributions	97,416	63,082	160,498	116,850	43,648
TPAF Contributions - ERIP	164,487	151,882	316,369	290,091	26,278
Health Benefits	1,972,871	(38,079)	1,934,792	1,362,410	572,382
Total Unallocated Benefits	<u>2,234,774</u>	<u>176,885</u>	<u>2,411,659</u>	<u>1,769,351</u>	<u>642,308</u>
Total Undistributed Expenditures	<u>3,608,597</u>	<u>179,802</u>	<u>3,788,399</u>	<u>2,996,507</u>	<u>791,892</u>
Total School Based Current Expense	<u>11,025,934</u>	<u>299,470</u>	<u>11,325,404</u>	<u>9,359,444</u>	<u>1,965,960</u>
CAPITAL OUTLAY					
Equipment					
Grades 1-5	20,000	(1,594)	18,406	17,857	549
Total Equipment	<u>20,000</u>	<u>(1,594)</u>	<u>18,406</u>	<u>17,857</u>	<u>549</u>
Total Capital Outlay	<u>20,000</u>	<u>(1,594)</u>	<u>18,406</u>	<u>17,857</u>	<u>549</u>
Total School Based Expenditures	<u>11,045,934</u>	<u>297,876</u>	<u>11,343,810</u>	<u>9,377,301</u>	<u>1,966,509</u>
OTHER FINANCING SOURCES					
Transfers In - Contribution to School Based Budget	11,045,934	297,876	11,343,810	9,377,301	1,966,509
Total Other Financing Sources	<u>11,045,934</u>	<u>297,876</u>	<u>11,343,810</u>	<u>9,377,301</u>	<u>1,966,509</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	-	-	-	-	-

JERSEY CITY PUBLIC SCHOOLS
BLENDED RESOURCE FUND
SCHEDULE OF BLENDED EXPENDITURES-BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Christa McAuliffe School (PS #28)

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
Regular Programs-Instruction					
Kindergarten-Salaries of Teachers	\$ 265,640	\$ 198,893	\$ 464,533	\$ 364,616	\$ 99,917
Grades 1-5 Salaries of Teachers	3,207,490	(77,168)	3,130,322	2,978,883	151,439
Grades 6-8 Salaries of Teachers	1,467,330	(105,875)	1,361,455	1,327,405	34,050
Regular Programs-Undistributed Instruction					
Other Salaries for Instruction	299,832	(15,824)	284,008	179,550	104,458
Other Purchased Services (400-500 Series)	12,000	11,026	23,026	18,804	4,222
General Supplies	299,540	(36,748)	262,792	207,457	55,335
Textbooks	14,000	(7,451)	6,549	6,549	-
Other Objects	14,600	1,387	15,987	7,732	8,255
Total Regular Programs-Instruction	<u>5,580,432</u>	<u>(31,760)</u>	<u>5,548,672</u>	<u>5,084,447</u>	<u>464,225</u>
Special Education-Instruction					
Learning and/or Language Disabilities - Mild/Moderate					
Salaries of Teachers	372,920		372,920	367,054	5,866
Other Salaries for Instruction	240,913		240,913	195,190	45,723
General Supplies	1,000	-	1,000	-	1,000
Total Learning and/or Language Disabilities - Mild/Moderate	<u>614,833</u>	<u>-</u>	<u>614,833</u>	<u>562,244</u>	<u>52,589</u>
Resource Room/Resource Center					
Salaries of Teachers	1,707,070	(44,304)	1,662,766	1,312,449	350,317
Other Salaries for Instruction	37,519	44,304	81,823	30,625	51,198
General Supplies	1,000	186	1,186	-	1,186
Total Resource Room/Resource Center	<u>1,745,589</u>	<u>186</u>	<u>1,745,775</u>	<u>1,343,074</u>	<u>402,701</u>
Total Special Education-Instruction	<u>2,360,422</u>	<u>186</u>	<u>2,360,608</u>	<u>1,905,318</u>	<u>455,290</u>
Bilingual Education-Instruction					
Salaries of Teachers	289,760	61,000	350,760	350,760	-
Total Bilingual Education	<u>289,760</u>	<u>61,000</u>	<u>350,760</u>	<u>350,760</u>	<u>-</u>
School-Sponsored CoCurricular/Extracurricular Activities - Instruction					
Salaries	5,400	-	5,400	3,060	2,340
Total School-Sponsored CoCurricular/Extracurricular Act	<u>5,400</u>	<u>-</u>	<u>5,400</u>	<u>3,060</u>	<u>2,340</u>
Total Instruction	<u>8,236,014</u>	<u>29,426</u>	<u>8,265,440</u>	<u>7,343,585</u>	<u>921,855</u>
Undistributed Expenditures					
Attend. and Social Work					
Salaries of Family Liaisons/Community Parent Involv	44,527		44,527	33,837	10,690
Supplies and Materials	500	(1)	499	499	-
Total Attendance and Social Work Services	<u>45,027</u>	<u>(1)</u>	<u>45,026</u>	<u>34,336</u>	<u>10,690</u>
Health Services					
Salaries	150,687		150,687	113,880	36,807
Other Objects	3,000	19	3,019	2,999	20
Total Health Services	<u>153,687</u>	<u>19</u>	<u>153,706</u>	<u>116,879</u>	<u>36,827</u>
Guidance					
Salaries of Other Professional Staff	177,880		177,880	177,880	-
Supplies and Materials	1,000	(2)	998	998	-
Total Guidance	<u>178,880</u>	<u>(2)</u>	<u>178,878</u>	<u>178,878</u>	<u>-</u>
Education Media Services/Library					
Salaries - Regular	113,880		113,880	113,880	-
Supplies and Materials	500	(2)	498	498	-
Total Education Media Services/Library	<u>114,380</u>	<u>(2)</u>	<u>114,378</u>	<u>114,378</u>	<u>-</u>
Support Services - School Administration					
Salaries of Principals/Assistant Principals/Program Di	\$ 399,600		\$ 399,600	\$ 287,567	\$ 112,033

JERSEY CITY PUBLIC SCHOOLS
BLENDED RESOURCE FUND
SCHEDULE OF BLENDED EXPENDITURES-BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Christa McAuliffe School (PS #28)

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
Salaries of Secretarial and Clerical Assistants	255,645	\$ 1,026	256,671	165,636	91,035
Other Salaries	2,550		2,550	2,520	30
Other Purchased Services (400-500 series)	18,000	(4,261)	13,739	4,039	9,700
Supplies and Materials	15,000	(5,257)	9,743	-	9,743
Total Support Services - School Administration	690,795	(8,492)	682,303	459,762	222,541
Security					
Salaries	111,611		111,611	101,760	9,851
General Supplies	-	170	170	-	170
Total Security	111,611	170	111,781	101,760	10,021
Student Transportation Services					
Contracted Services (Other Than Between Home & S	10,000	13,067	23,067	18,985	4,082
Total Student Transportation Services	10,000	13,067	23,067	18,985	4,082
Unallocated Benefits					
Social Security Contributions	111,715	74,678	186,393	136,821	49,572
TPAF Contributions - ERIP	154,923	219,139	374,062	373,139	923
Health Benefits	2,546,163	(135,041)	2,411,122	1,843,215	567,907
Total Unallocated Benefits	2,812,801	158,776	2,971,577	2,353,175	618,402
Total Undistributed Expenditures	4,117,181	163,535	4,280,716	3,378,153	902,563
Total School Based Current Expense	12,353,195	192,961	12,546,156	10,721,738	1,824,418
CAPITAL OUTLAY					
Equipment					
Grades 6-8	-	42,800	42,800	42,800	-
Total Equipment	-	42,800	42,800	42,800	-
Total Capital Outlay	-	42,800	42,800	42,800	-
Total School Based Expenditures	12,353,195	235,761	12,588,956	10,764,538	1,824,418
OTHER FINANCING SOURCES					
Transfers In - Contribution to School Based Budget	12,353,195	235,761	12,588,956	10,764,538	1,824,418
Total Other Financing Sources	12,353,195	235,761	12,588,956	10,764,538	1,824,418
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	-	-	-	-	-

JERSEY CITY PUBLIC SCHOOLS
 BLENDED RESOURCE FUND
 SCHEDULE OF BLENDED EXPENDITURES-BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Gladys Nunery School (PS #29)

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
Regular Programs-Instruction					
Kindergarten-Salaries of Teachers	\$ 64,800	\$ 95,000	\$ 159,800	\$ 159,430	\$ 370
Grades 1-5 Salaries of Teachers	1,326,370	(71,320)	1,255,050	1,252,196	2,854
Regular Programs-Undistributed Instruction					
Other Salaries for Instruction	156,032	(23,680)	132,352	87,416	44,936
Other Purchased Services (400-500 Series)	25,600	(5,275)	20,325	11,324	9,001
General Supplies	48,206	14,609	62,815	55,624	7,191
Other Objects	7,950	918	8,868	5,879	2,989
Total Regular Programs-Instruction	<u>1,628,958</u>	<u>10,252</u>	<u>1,639,210</u>	<u>1,571,869</u>	<u>67,341</u>
Special Education-Instruction					
Emotional Regulation Impairment					
Salaries of Teachers	106,280	-	106,280	-	106,280
Total Emotional Regulation Impairment	<u>106,280</u>	<u>-</u>	<u>106,280</u>	<u>-</u>	<u>106,280</u>
Resource Room/Resource Center					
Salaries of Teachers	604,070	-	604,070	594,831	9,239
Other Salaries for Instruction	37,519	-	37,519	-	37,519
Total Resource Room/Resource Center	<u>641,589</u>	<u>-</u>	<u>641,589</u>	<u>594,831</u>	<u>46,758</u>
Total Special Education-Instruction	<u>747,869</u>	<u>-</u>	<u>747,869</u>	<u>594,831</u>	<u>153,038</u>
School-Sponsored CoCurricular/Extracurricular Activities - Instruction					
Salaries	14,400	-	14,400	-	14,400
Total School-Sponsored CoCurricular/Extracurricular Activities - Inst	<u>14,400</u>	<u>-</u>	<u>14,400</u>	<u>-</u>	<u>14,400</u>
Total Instruction	<u>2,391,227</u>	<u>10,252</u>	<u>2,401,479</u>	<u>2,166,700</u>	<u>234,779</u>
Undistributed Expenditures					
Attend. and Social Work					
Salaries of Family Liaisons/Community Parent Involvement Specia	21,466	20,000	41,466	41,215	251
Total Attendance and Social Work Services	<u>21,466</u>	<u>20,000</u>	<u>41,466</u>	<u>41,215</u>	<u>251</u>
Health Services					
Salaries	92,830	(4,641)	88,189	88,189	-
Supplies and Materials	1,000	(1,000)	-	-	-
Total Health Services	<u>93,830</u>	<u>(5,641)</u>	<u>88,189</u>	<u>88,189</u>	<u>-</u>
Guidance					
Salaries of Other Professional Staff	110,730	-	110,730	110,730	-
Total Guidance	<u>110,730</u>	<u>-</u>	<u>110,730</u>	<u>110,730</u>	<u>-</u>
Education Media Services/Library					
Salaries - Regular	115,580	1,141	116,721	115,580	1,141
Total Education Media Services/Library	<u>115,580</u>	<u>1,141</u>	<u>116,721</u>	<u>115,580</u>	<u>1,141</u>
Support Services - School Administration					
Salaries of Principals/Assistant Principals/Program Directors	156,000	1,000	157,000	156,200	800
Salaries of Secretarial and Clerical Assistants	110,831	3,000	113,831	113,147	684
Other Salaries	744	1,086	1,830	1,830	-
Other Purchased Services (400-500 series)	4,000	(1,086)	2,914	2,714	200
Supplies and Materials	7,000	(3,273)	3,727	3,438	289
Total Support Services - School Administration	<u>278,575</u>	<u>727</u>	<u>279,302</u>	<u>277,329</u>	<u>1,973</u>
Security					
Salaries	64,704	3,500	68,204	64,696	3,508
Total Security	<u>64,704</u>	<u>3,500</u>	<u>68,204</u>	<u>64,696</u>	<u>3,508</u>

JERSEY CITY PUBLIC SCHOOLS
 BLENDED RESOURCE FUND
 SCHEDULE OF BLENDED EXPENDITURES-BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Gladys Nunery School (PS #29)

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
Student Transportation Services					
Contracted Services (Other Than Between Home & School) - Ven	\$ 4,000	\$ 1,000	\$ 5,000	\$ 3,488	\$ 1,512
Total Student Transportation Services	<u>4,000</u>	<u>1,000</u>	<u>5,000</u>	<u>3,488</u>	<u>1,512</u>
Unallocated Benefits					
Social Security Contributions	40,188	10,376	50,564	47,491	3,073
TPAF Contributions - ERIP	43,080	40,566	83,646	81,505	2,141
Health Benefits	850,661	(27,717)	822,944	680,096	142,848
Total Unallocated Benefits	<u>933,929</u>	<u>23,225</u>	<u>957,154</u>	<u>809,092</u>	<u>148,062</u>
Total Undistributed Expenditures	<u>1,622,814</u>	<u>43,952</u>	<u>1,666,766</u>	<u>1,510,319</u>	<u>156,447</u>
Total School Based Current Expense	<u>4,014,041</u>	<u>54,204</u>	<u>4,068,245</u>	<u>3,677,019</u>	<u>391,226</u>
Total School Based Expenditures	<u>4,014,041</u>	<u>54,204</u>	<u>4,068,245</u>	<u>3,677,019</u>	<u>391,226</u>
OTHER FINANCING SOURCES					
Transfers In - Contribution to School Based Budget	4,014,041	54,204	4,068,245	3,677,019	391,226
Total Other Financing Sources	<u>4,014,041</u>	<u>54,204</u>	<u>4,068,245</u>	<u>3,677,019</u>	<u>391,226</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	-	-	-	-	-

**JERSEY CITY PUBLIC SCHOOLS
BLENDED RESOURCE FUND
SCHEDULE OF BLENDED EXPENDITURES-BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Alexander D. Sullivan School (PS #30)

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
Regular Programs-Instruction					
Kindergarten-Salaries of Teachers	\$ 171,080		\$ 171,080	\$ 9,150	\$ 161,930
Grades 1-5 Salaries of Teachers	2,084,966	\$ 293,140	2,378,106	2,352,837	25,269
Regular Programs-Undistributed Instruction					
Other Salaries for Instruction	102,936		102,936		102,936
Purchased Professional-Educational Services					
Other Purchased Services (400-500 Series)	49,500	2,183	51,683	27,057	24,626
General Supplies	139,892	2,671	142,563	106,986	35,577
Textbooks	750		750		750
Other Objects	13,100	750	13,850	4,127	9,723
Total Regular Programs-Instruction	<u>2,562,224</u>	<u>298,744</u>	<u>2,860,968</u>	<u>2,500,157</u>	<u>360,811</u>
Special Education-Instruction					
Learning and/or Language Disabilities - Mild/Moderate					
Salaries of Teachers	282,760		282,760	215,360	67,400
Other Salaries for Instruction	144,488		144,488	139,631	4,857
General Supplies	3,000		3,000	3,000	3,000
Textbooks	2,000	-	2,000	-	2,000
Total Learning and/or Language Disabilities - Mild/Moderate	<u>432,248</u>	<u>-</u>	<u>432,248</u>	<u>354,991</u>	<u>77,257</u>
Resource Room/Resource Center					
Salaries of Teachers	947,140		947,140	876,938	70,202
Other Salaries for Instruction	37,519	-	37,519	-	37,519
Total Resource Room/Resource Center	<u>984,659</u>	<u>-</u>	<u>984,659</u>	<u>876,938</u>	<u>107,721</u>
Total Special Education-Instruction	<u>1,416,907</u>	<u>-</u>	<u>1,416,907</u>	<u>1,231,929</u>	<u>184,978</u>
Bilingual Education-Instruction					
Salaries of Teachers	1,718,570	(293,000)	1,425,570	811,374	614,196
General Supplies	3,000		3,000	3,000	
Textbooks	2,000	-	2,000	-	2,000
Total Bilingual Education	<u>1,723,570</u>	<u>(293,000)</u>	<u>1,430,570</u>	<u>814,374</u>	<u>616,196</u>
School-Sponsored CoCurricular/Extracurricular Activities - Instruction					
Salaries	2,880	-	2,880	2,430	450
Total School-Sponsored CoCurricular/Extracurricular Activities - Instruction	<u>2,880</u>	<u>-</u>	<u>2,880</u>	<u>2,430</u>	<u>450</u>
Total Instruction	<u>5,705,581</u>	<u>5,744</u>	<u>5,711,325</u>	<u>4,548,890</u>	<u>1,162,435</u>
Undistributed Expenditures					
Attend. and Social Work					
Salaries of Family Liaisons/Community Parent Involvement	45,177	-	45,177	45,177	-
Total Attendance and Social Work Services	<u>45,177</u>	<u>-</u>	<u>45,177</u>	<u>45,177</u>	<u>-</u>
Health Services					
Salaries	105,280	1,000	106,280	105,280	1,000
Supplies and Materials	5,000	(1,320)	3,680	2,267	1,413
Total Health Services	<u>110,280</u>	<u>(320)</u>	<u>109,960</u>	<u>107,547</u>	<u>2,413</u>
Guidance					
Salaries of Other Professional Staff	110,730	2,000	112,730	110,730	2,000
Supplies and Materials	2,000	31	2,031	-	2,031
Total Guidance	<u>112,730</u>	<u>2,031</u>	<u>114,761</u>	<u>110,730</u>	<u>4,031</u>
Education Media Services/Library					
Salaries - Regular	106,280	(7,000)	99,280	21,256	78,024
Supplies and Materials	2,000	(2,000)	-	-	-
Total Education Media Services/Library	<u>108,280</u>	<u>(9,000)</u>	<u>99,280</u>	<u>21,256</u>	<u>78,024</u>

JERSEY CITY PUBLIC SCHOOLS
BLENDED RESOURCE FUND
SCHEDULE OF BLENDED EXPENDITURES-BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Alexander D. Sullivan School (PS #30)

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
Support Services - School Administration					
Salaries of Principals/Assistant Principals/Program Dir	\$ 283,100		\$ 283,100	\$ 280,967	\$ 2,133
Salaries of Secretarial and Clerical Assistants	116,307	\$ 4,000	120,307	119,720	587
Other Salaries	2,700		2,700	1,650	1,050
Other Purchased Services (400-500 series)		2,325	2,325	2,300	25
Supplies and Materials	4,000	(4,000)	-	-	-
Total Support Services - School Administration	<u>406,107</u>	<u>2,325</u>	<u>408,432</u>	<u>404,637</u>	<u>3,795</u>
Security					
Salaries	114,822	-	114,822	62,478	52,344
Total Security	<u>114,822</u>	<u>-</u>	<u>114,822</u>	<u>62,478</u>	<u>52,344</u>
Student Transportation Services					
Contracted Services (Other Than Between Home & Sc	10,000	-	10,000	8,459	1,541
Total Student Transportation Services	<u>10,000</u>	<u>-</u>	<u>10,000</u>	<u>8,459</u>	<u>1,541</u>
Unallocated Benefits					
Social Security Contributions	62,678	12,323	75,001	63,215	11,786
TPAF Contributions - ERIP	88,636	69,075	157,711	128,983	28,728
Health Benefits	1,677,119	(1,008)	1,676,111	1,155,578	520,533
Total Unallocated Benefits	<u>1,828,433</u>	<u>80,390</u>	<u>1,908,823</u>	<u>1,347,776</u>	<u>561,047</u>
Total Undistributed Expenditures	<u>2,735,829</u>	<u>75,426</u>	<u>2,811,255</u>	<u>2,108,060</u>	<u>703,195</u>
Total School Based Current Expense	<u>8,441,410</u>	<u>81,170</u>	<u>8,522,580</u>	<u>6,656,950</u>	<u>1,865,630</u>
CAPITAL OUTLAY					
Equipment					
Bilingual Education - Instruction	-	4,995	4,995	4,995	-
Total Equipment	<u>-</u>	<u>4,995</u>	<u>4,995</u>	<u>4,995</u>	<u>-</u>
Total Capital Outlay	<u>-</u>	<u>4,995</u>	<u>4,995</u>	<u>4,995</u>	<u>-</u>
Total School Based Expenditures	<u>8,441,410</u>	<u>86,165</u>	<u>8,527,575</u>	<u>6,661,945</u>	<u>1,865,630</u>
OTHER FINANCING SOURCES					
Transfers In - Contribution to School Based Budget	8,441,410	86,165	8,527,575	6,661,945	1,865,630
Total Other Financing Sources	<u>8,441,410</u>	<u>86,165</u>	<u>8,527,575</u>	<u>6,661,945</u>	<u>1,865,630</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

JERSEY CITY PUBLIC SCHOOLS
BLENDED RESOURCE FUND
SCHEDULE OF BLENDED EXPENDITURES-BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Dr. Paul Rafalides School (PS #33)

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
Regular Programs-Instruction					
Kindergarten-Salaries of Teachers	\$ 236,880	\$ 4,000	\$ 240,880	\$ 236,880	\$ 4,000
Grades 1-5 Salaries of Teachers	1,663,440	(4,001)	1,659,439	1,393,994	265,445
Regular Programs-Undistributed Instruction					
Other Salaries for Instruction	354,709		354,709	191,438	163,271
Other Purchased Services (400-500 Series)	50,000	(15,273)	34,727	23,523	11,204
General Supplies	57,134	998	58,132	57,423	709
Other Objects	5,250	750	6,000	3,634	2,366
Total Regular Programs-Instruction	<u>2,367,413</u>	<u>(13,526)</u>	<u>2,353,887</u>	<u>1,906,892</u>	<u>446,995</u>
Special Education-Instruction					
Resource Room/Resource Center					
Salaries of Teachers	481,790	(3,000)	478,790	420,790	58,000
Other Salaries for Instruction	37,519	-	37,519	-	37,519
Total Resource Room/Resource Center	<u>519,309</u>	<u>(3,000)</u>	<u>516,309</u>	<u>420,790</u>	<u>95,519</u>
Total Special Education-Instruction	<u>519,309</u>	<u>(3,000)</u>	<u>516,309</u>	<u>420,790</u>	<u>95,519</u>
Bilingual Education-Instruction					
Salaries of Teachers	316,790	3,000	319,790	316,790	3,000
General Supplies	1,000	345	1,345	1,332	13
Total Bilingual Education	<u>317,790</u>	<u>3,345</u>	<u>321,135</u>	<u>318,122</u>	<u>3,013</u>
Total Instruction	<u>3,204,512</u>	<u>(13,181)</u>	<u>3,191,331</u>	<u>2,645,804</u>	<u>545,527</u>
Undistributed Expenditures					
Attend. and Social Work					
Salaries of Family Liaisons/Community Parent Involvement Sp	35,407	-	35,407	35,407	-
Total Attendance and Social Work Services	<u>35,407</u>	<u>-</u>	<u>35,407</u>	<u>35,407</u>	<u>-</u>
Health Services					
Salaries	106,280		106,280	101,443	4,837
Supplies and Materials	3,000	345	3,345	2,806	539
Total Health Services	<u>109,280</u>	<u>345</u>	<u>109,625</u>	<u>104,249</u>	<u>5,376</u>
Guidance					
Salaries of Other Professional Staff	110,730	(5,593)	105,137	62,178	42,959
Supplies and Materials	2,500	-	2,500	2,287	213
Total Guidance	<u>113,230</u>	<u>(5,593)</u>	<u>107,637</u>	<u>64,465</u>	<u>43,172</u>
Education Media Services/Library					
Salaries - Regular	109,080		109,080	109,080	
Supplies and Materials	8,000	763	8,763	7,897	866
Total Education Media Services/Library	<u>117,080</u>	<u>763</u>	<u>117,843</u>	<u>116,977</u>	<u>866</u>
Support Services - School Administration					
Salaries of Principals/Assistant Principals/Program Directors	137,000	12,500	149,500	149,338	162
Salaries of Secretarial and Clerical Assistants	111,881	(6,907)	104,974	104,959	15
Other Salaries	2,616		2,616	2,550	66
Other Purchased Services (400-500 series)	5,400		5,400	-	5,400
Supplies and Materials	5,000	148	5,148	3,882	1,266
Other Objects	500	-	500	494	6
Total Support Services - School Administration	<u>262,397</u>	<u>5,741</u>	<u>268,138</u>	<u>261,223</u>	<u>6,915</u>

**JERSEY CITY PUBLIC SCHOOLS
BLENDED RESOURCE FUND
SCHEDULE OF BLENDED EXPENDITURES-BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Dr. Paul Rafalides School (PS #33)

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
Security					
Salaries	\$ 90,744	-	\$ 90,744	\$ 64,571	\$ 26,173
Total Security	<u>90,744</u>	<u>-</u>	<u>90,744</u>	<u>64,571</u>	<u>26,173</u>
Student Transportation Services					
Contracted Services (Other Than Between Home & School) - \	7,500	-	7,500	7,313	187
Total Student Transportation Services	<u>7,500</u>	<u>-</u>	<u>7,500</u>	<u>7,313</u>	<u>187</u>
Unallocated Benefits					
Social Security Contributions	60,958	\$ 7,966	68,924	52,840	16,084
TPAF Contributions - ERIP	55,379	39,420	94,799	86,495	8,304
Health Benefits	<u>1,102,112</u>	<u>(1,469)</u>	<u>1,100,643</u>	<u>778,600</u>	<u>322,043</u>
Total Unallocated Benefits	<u>1,218,449</u>	<u>45,917</u>	<u>1,264,366</u>	<u>917,935</u>	<u>346,431</u>
Total Undistributed Expenditures	<u>1,954,087</u>	<u>47,173</u>	<u>2,001,260</u>	<u>1,572,140</u>	<u>429,120</u>
Total School Based Current Expense	<u>5,158,599</u>	<u>33,992</u>	<u>5,192,591</u>	<u>4,217,944</u>	<u>974,647</u>
CAPITAL OUTLAY					
Equipment					
Grades 1-5		20,000	20,000	19,445	555
Undistributed Expenditures - Instruction	7	(7)	-	-	-
Total Equipment	<u>7</u>	<u>19,993</u>	<u>20,000</u>	<u>19,445</u>	<u>555</u>
Total Capital Outlay	<u>7</u>	<u>19,993</u>	<u>20,000</u>	<u>19,445</u>	<u>555</u>
Total School Based Expenditures	<u>5,158,606</u>	<u>53,985</u>	<u>5,212,591</u>	<u>4,237,389</u>	<u>975,202</u>
OTHER FINANCING SOURCES					
Transfers In - Contribution to School Based Budget	5,158,606	53,985	5,212,591	4,237,389	975,202
Total Other Financing Sources	<u>5,158,606</u>	<u>53,985</u>	<u>5,212,591</u>	<u>4,237,389</u>	<u>975,202</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

JERSEY CITY PUBLIC SCHOOLS
BLENDED RESOURCE FUND
SCHEDULE OF BLENDED EXPENDITURES-BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

President Barack Obama Elementary School (PS #34)

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
Regular Programs-Instruction					
Kindergarten-Salaries of Teachers	\$ 329,710		\$ 329,710	\$ 171,080	\$ 158,630
Grades 1-5 Salaries of Teachers	1,598,052	\$ 9,396	1,607,448	1,380,645	226,803
Grades 6-8 Salaries of Teachers	510,020		510,020	202,260	307,760
Regular Programs-Undistributed Instruction					
Other Salaries for Instruction	102,936	(14,887)	88,049		88,049
Purchased Professional-Educational Services	8,000		8,000	1,500	6,500
Other Purchased Services (400-500 Series)	25,000	4	25,004	24,194	810
General Supplies	68,859	2,928	71,787	68,188	3,599
Other Objects	8,891	1,172	10,063	5,768	4,295
Total Regular Programs-Instruction	<u>2,651,468</u>	<u>(1,387)</u>	<u>2,650,081</u>	<u>1,853,635</u>	<u>796,446</u>
Special Education-Instruction					
Learning and/or Language Disabilities - Mild/Moderate					
Salaries of Teachers	64,800	48,141	112,941	112,941	
Other Salaries for Instruction	37,519	17,722	55,241	43,831	11,410
General Supplies	1,000	34	1,034	1,000	34
Total Learning and/or Language Disabilities - Mild/Moderate	<u>103,319</u>	<u>65,897</u>	<u>169,216</u>	<u>157,772</u>	<u>11,444</u>
Resource Room/Resource Center					
Salaries of Teachers	622,130	5,490	627,620	609,992	17,628
Other Salaries for Instruction	79,115	69,757	148,872	83,904	64,968
Total Resource Room/Resource Center	<u>701,245</u>	<u>75,247</u>	<u>776,492</u>	<u>693,896</u>	<u>82,596</u>
Autism					
Salaries of Teachers	581,650		581,650	209,880	371,770
Other Salaries for Instruction	190,110	-	190,110	138,586	51,524
Total Autism	<u>771,760</u>	<u>-</u>	<u>771,760</u>	<u>348,466</u>	<u>423,294</u>
Total Special Education-Instruction	<u>1,576,324</u>	<u>141,144</u>	<u>1,717,468</u>	<u>1,200,134</u>	<u>517,334</u>
Total Instruction	<u>4,227,792</u>	<u>139,757</u>	<u>4,367,549</u>	<u>3,053,769</u>	<u>1,313,780</u>
Undistributed Expenditures					
Attend. and Social Work					
Salaries of Family Liaisons/Community Parent Involvement	33,837	-	33,837	33,837	-
Total Attendance and Social Work Services	<u>33,837</u>	<u>-</u>	<u>33,837</u>	<u>33,837</u>	<u>-</u>
Health Services					
Salaries	108,080	-	108,080	108,080	-
Total Health Services	<u>108,080</u>	<u>-</u>	<u>108,080</u>	<u>108,080</u>	<u>-</u>
Guidance					
Salaries of Other Professional Staff	114,530	-	114,530	114,530	-
Total Guidance	<u>114,530</u>	<u>-</u>	<u>114,530</u>	<u>114,530</u>	<u>-</u>
Education Media Services/Library					
Salaries - Regular	111,780		111,780	111,780	
Supplies and Materials	8,000	207	8,207	7,997	210
Total Education Media Services/Library	<u>119,780</u>	<u>207</u>	<u>119,987</u>	<u>119,777</u>	<u>210</u>
Instructional Staff Training Services					
Purchased Professional - Educational Services	6,000	3,522	9,522	6,000	3,522
Total Instructional Staff Training Services	<u>6,000</u>	<u>3,522</u>	<u>9,522</u>	<u>6,000</u>	<u>3,522</u>

JERSEY CITY PUBLIC SCHOOLS
BLENDED RESOURCE FUND
SCHEDULE OF BLENDED EXPENDITURES-BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

President Barack Obama Elementary School (PS #34)

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
Support Services - School Administration					
Salaries of Principals/Assistant Principals/Program Dir.	\$ 307,750	\$ (450)	\$ 307,300	\$ 305,067	\$ 2,233
Salaries of Secretarial and Clerical Assistants	108,798		108,798	58,104	50,694
Other Salaries	1,800	450	2,250	1,680	570
Other Purchased Services (400-500 series)	25,000	(8,816)	16,184	11,990	4,194
Supplies and Materials	30,000	(6,691)	23,309	16,933	6,376
Total Support Services - School Administration	<u>473,348</u>	<u>(15,507)</u>	<u>457,841</u>	<u>393,774</u>	<u>64,067</u>
Security					
Salaries	174,128	-	174,128	130,604	43,524
Total Security	<u>174,128</u>	<u>-</u>	<u>174,128</u>	<u>130,604</u>	<u>43,524</u>
Student Transportation Services					
Contracted Services (Other Than Between Home & Sc	6,000	9,781	15,781	15,094	687
Total Student Transportation Services	<u>6,000</u>	<u>9,781</u>	<u>15,781</u>	<u>15,094</u>	<u>687</u>
Unallocated Benefits					
Social Security Contributions	64,905	27,996	92,901	65,573	27,328
TPAF Contributions - ERIP	61,603	47,133	108,736	94,276	14,460
Health Benefits	1,275,714	(155,872)	1,119,842	827,035	292,807
Total Unallocated Benefits	<u>1,402,222</u>	<u>(80,743)</u>	<u>1,321,479</u>	<u>986,884</u>	<u>334,595</u>
Total Undistributed Expenditures	<u>2,437,925</u>	<u>(82,740)</u>	<u>2,355,185</u>	<u>1,908,580</u>	<u>446,605</u>
Total School Based Current Expense	<u>6,665,717</u>	<u>57,017</u>	<u>6,722,734</u>	<u>4,962,349</u>	<u>1,760,385</u>
CAPITAL OUTLAY					
Equipment					
Grades 6-8		5,449	5,449	5,448	1
Bilingual Education - Instruction	6,000	2,144	8,144	8,144	
Total Equipment	<u>6,000</u>	<u>7,593</u>	<u>13,593</u>	<u>13,592</u>	<u>1</u>
Total Capital Outlay	<u>6,000</u>	<u>7,593</u>	<u>13,593</u>	<u>13,592</u>	<u>1</u>
Total School Based Expenditures	<u>6,671,717</u>	<u>64,610</u>	<u>6,736,327</u>	<u>4,975,941</u>	<u>1,760,386</u>
OTHER FINANCING SOURCES					
Transfers In - Contribution to School Based Budget	6,671,717	64,610	6,736,327	4,975,941	1,760,386
Total Other Financing Sources	<u>6,671,717</u>	<u>64,610</u>	<u>6,736,327</u>	<u>4,975,941</u>	<u>1,760,386</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	-	-	-	-	-

JERSEY CITY PUBLIC SCHOOLS
BLENDED RESOURCE FUND
SCHEDULE OF BLENDED EXPENDITURES-BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Rafael Cordero y Molina (PS #37)

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
Regular Programs-Instruction					
Kindergarten-Salaries of Teachers	\$ 354,890	\$ 51,524	\$ 406,414	\$ 379,660	\$ 26,754
Grades 1-5 Salaries of Teachers	2,640,928	(51,522)	2,589,406	2,360,726	228,680
Grades 6-8 Salaries of Teachers	948,664	2,400	951,064	713,524	237,540
Regular Programs-Undistributed Instruction					
Other Salaries for Instruction	150,725		150,725	69,331	81,394
Other Purchased Services (400-500 Series)	29,625		29,625	25,362	4,263
General Supplies	156,485	3,148	159,633	143,003	16,630
Other Objects	12,050	7,500	19,550	14,123	5,427
Total Regular Programs-Instruction	<u>4,293,367</u>	<u>13,050</u>	<u>4,306,417</u>	<u>3,705,729</u>	<u>600,688</u>
Special Education-Instruction					
Learning and/or Language Disabilities - Mild/Moderate					
Salaries of Teachers		90,030	90,030	90,030	
General Supplies	-	50	50	-	50
Total Learning and/or Language Disabilities - Mild/Moderate	<u>-</u>	<u>90,080</u>	<u>90,080</u>	<u>90,030</u>	<u>50</u>
Emotional Regulation Impairment					
Salaries of Teachers	90,030	(90,030)			
Other Salaries for Instruction	93,163	(88,504)	4,659	-	4,659
Total Emotional Regulation Impairment	<u>183,193</u>	<u>(178,534)</u>	<u>4,659</u>	<u>-</u>	<u>4,659</u>
Resource Room/Resource Center					
Salaries of Teachers	845,380	137,502	982,882	982,882	
Other Salaries for Instruction	37,519	(37,519)	-	-	-
Total Resource Room/Resource Center	<u>882,899</u>	<u>99,983</u>	<u>982,882</u>	<u>982,882</u>	<u>-</u>
Autism					
Salaries of Teachers	622,880	(99,983)	522,897	511,100	11,797
Other Salaries for Instruction	336,170	88,504	424,674	424,674	-
General Supplies	5,600	76	5,676	5,536	140
Total Autism	<u>964,650</u>	<u>(11,403)</u>	<u>953,247</u>	<u>941,310</u>	<u>11,937</u>
Total Special Education-Instruction	<u>2,030,742</u>	<u>126</u>	<u>2,030,868</u>	<u>2,014,222</u>	<u>16,646</u>
School-Sponsored CoCurricular/Extracurricular Activities - Instruction					
Salaries	4,200	5,690	9,890	6,600	3,290
Total School-Sponsored CoCurricular/Extracurricular Activities - Inst	<u>4,200</u>	<u>5,690</u>	<u>9,890</u>	<u>6,600</u>	<u>3,290</u>
Total Instruction	<u>6,328,309</u>	<u>18,866</u>	<u>6,347,175</u>	<u>5,726,551</u>	<u>620,624</u>
Undistributed Expenditures					
Attend. and Social Work					
Salaries of Family Liaisons/Community Parent Involvement Specia	45,927		45,927	45,927	
Supplies and Materials	300	-	300	-	300
Total Attendance and Social Work Services	<u>46,227</u>	<u>-</u>	<u>46,227</u>	<u>45,927</u>	<u>300</u>
Health Services					
Salaries	109,080		109,080	109,080	
Supplies and Materials	1,500	1,432	2,932	1,494	1,438
Total Health Services	<u>110,580</u>	<u>1,432</u>	<u>112,012</u>	<u>110,574</u>	<u>1,438</u>
Guidance					
Salaries of Other Professional Staff	232,460		232,460	232,460	
Supplies and Materials	600	15	615	534	81
Total Guidance	<u>233,060</u>	<u>15</u>	<u>233,075</u>	<u>232,994</u>	<u>81</u>

**JERSEY CITY PUBLIC SCHOOLS
BLENDED RESOURCE FUND
SCHEDULE OF BLENDED EXPENDITURES-BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Rafael Cordero y Molina (PS #37)

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
Education Media Services/Library					
Salaries - Regular	\$ 107,980		\$ 107,980	\$ 107,980	
Supplies and Materials	2,000	\$ 27	2,027	1,957	\$ 70
Total Education Media Services/Library	<u>109,980</u>	<u>27</u>	<u>110,007</u>	<u>109,937</u>	<u>70</u>
Support Services - School Administration					
Salaries of Principals/Assistant Principals/Program Directors	284,900		284,900	284,350	550
Salaries of Secretarial and Clerical Assistants	142,437	2,685	145,122	144,140	982
Other Salaries	3,380	(3,380)			
Other Purchased Services (400-500 series)	21,000	1,758	22,758	13,509	9,249
Supplies and Materials	15,000	(10,859)	4,141	2,533	1,608
Total Support Services - School Administration	<u>466,717</u>	<u>(9,796)</u>	<u>456,921</u>	<u>444,532</u>	<u>12,389</u>
Security					
Salaries	121,748	(2,685)	119,063	91,363	27,700
Total Security	<u>121,748</u>	<u>(2,685)</u>	<u>119,063</u>	<u>91,363</u>	<u>27,700</u>
Student Transportation Services					
Contracted Services (Other Than Between Home & School) - Ven	17,000	7,180	24,180	21,012	3,168
Total Student Transportation Services	<u>17,000</u>	<u>7,180</u>	<u>24,180</u>	<u>21,012</u>	<u>3,168</u>
Unallocated Benefits					
Social Security Contributions	85,138	51,185	136,323	101,104	35,219
TPAF Contributions - ERIP	65,866	60,035	125,901	119,976	5,925
Health Benefits	2,132,782	(41,305)	2,091,477	1,696,679	394,798
Total Unallocated Benefits	<u>2,283,786</u>	<u>69,915</u>	<u>2,353,701</u>	<u>1,917,759</u>	<u>435,942</u>
Total Undistributed Expenditures	<u>3,389,098</u>	<u>66,088</u>	<u>3,455,186</u>	<u>2,974,098</u>	<u>481,088</u>
Total School Based Current Expense	<u>9,717,407</u>	<u>84,954</u>	<u>9,802,361</u>	<u>8,700,649</u>	<u>1,101,712</u>
Total School Based Expenditures	<u>9,717,407</u>	<u>84,954</u>	<u>9,802,361</u>	<u>8,700,649</u>	<u>1,101,712</u>
OTHER FINANCING SOURCES					
Transfers In - Contribution to School Based Budget	9,717,407	84,954	9,802,361	8,700,649	1,101,712
Total Other Financing Sources	<u>9,717,407</u>	<u>84,954</u>	<u>9,802,361</u>	<u>8,700,649</u>	<u>1,101,712</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	-	-	-	-	-

**JERSEY CITY PUBLIC SCHOOLS
BLENDED RESOURCE FUND
SCHEDULE OF BLENDED EXPENDITURES-BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

James F. Murray School (PS #38)

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
Regular Programs-Instruction					
Kindergarten-Salaries of Teachers	\$ 336,360	\$ 97,984	\$ 434,344	\$ 385,449	\$ 48,895
Grades 1-5 Salaries of Teachers	2,778,964	(64,631)	2,714,333	2,234,696	479,637
Grades 6-8 Salaries of Teachers	1,100,350	(49,164)	1,051,186	784,413	266,773
Regular Programs-Undistributed Instruction					
Other Salaries for Instruction	437,610	1,752	439,362	256,660	182,702
Purchased Professional-Educational Services	5,000		5,000		5,000
Other Purchased Services (400-500 Series)	60,100	16,909	77,009	36,403	40,606
General Supplies	106,000	2,424	108,424	95,829	12,595
Textbooks	1,000		1,000		1,000
Other Objects	13,750	1,729	15,479	8,221	7,258
Total Regular Programs-Instruction	4,839,134	7,003	4,846,137	3,801,671	1,044,466
Special Education-Instruction					
Learning and/or Language Disabilities - Mild/Moderate					
Salaries of Teachers	105,280	(61,113)	44,167	-	44,167
Total Learning and/or Language Disabilities - Mild/Moderate	105,280	(61,113)	44,167	-	44,167
Emotional Regulation Impairment					
Salaries of Teachers		121,792	121,792	121,792	-
Other Salaries for Instruction	-	49,389	49,389	43,389	6,000
Total Emotional Regulation Impairment	-	171,181	171,181	165,181	6,000
Resource Room/Resource Center					
Salaries of Teachers	891,730	(148,364)	743,366	632,007	111,359
Other Salaries for Instruction	37,519	38,296	75,815	38,543	37,272
General Supplies	2,000	-	2,000	1,635	365
Total Resource Room/Resource Center	931,249	(110,068)	821,181	672,185	148,996
Total Special Education-Instruction	1,036,529	-	1,036,529	837,366	199,163
Bilingual Education-Instruction					
Salaries of Teachers	180,380	-	180,380	164,259	16,121
Total Bilingual Education	180,380	-	180,380	164,259	16,121
School-Sponsored CoCurricular/Extracurricular Activities - Instruction					
Salaries	-	15,812	15,812	13,596	2,216
Total School-Sponsored CoCurricular/Extracurricular Activities	-	15,812	15,812	13,596	2,216
Total Instruction	6,056,043	22,815	6,078,858	4,816,892	1,261,966
Undistributed Expenditures					
Attend. and Social Work					
Salaries of Family Liaisons/Community Parent Involvement	35,407	-	35,407	35,407	-
Total Attendance and Social Work Services	35,407	-	35,407	35,407	-
Health Services					
Salaries	77,830		77,830	66,156	11,674
Supplies and Materials	4,000	638	4,638	4,637	1
Total Health Services	81,830	638	82,468	70,793	11,675
Guidance					
Salaries of Other Professional Staff	229,660		229,660	212,631	17,029
Supplies and Materials	3,000	167	3,167	3,000	167
Total Guidance	232,660	167	232,827	215,631	17,196
Education Media Services/Library					
Salaries - Regular	109,080		109,080	109,080	
Supplies and Materials	2,000	-	2,000	1,842	158
Total Education Media Services/Library	111,080	-	111,080	110,922	158

**JERSEY CITY PUBLIC SCHOOLS
BLENDED RESOURCE FUND
SCHEDULE OF BLENDED EXPENDITURES-BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

James F. Murray School (PS #38)

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
Support Services - School Administration					
Salaries of Principals/Assistant Principals/Program Dir. \$	297,500		\$ 297,500	\$ 258,785	\$ 38,715
Salaries of Secretarial and Clerical Assistants	191,749		191,749	62,965	128,784
Other Salaries	3,615	\$ 495	4,110	4,110	
Other Purchased Services (400-500 series)	9,215		9,215	4,923	4,292
Supplies and Materials	22,000	(8,735)	13,265	7,131	6,134
Total Support Services - School Administration	524,079	(8,240)	515,839	337,914	177,925
Security					
Salaries	138,663	-	138,663	89,781	48,882
Total Security	138,663	-	138,663	89,781	48,882
Student Transportation Services					
Contracted Services (Other Than Between Home & Sc	8,000	5,530	13,530	12,718	812
Total Student Transportation Services	8,000	5,530	13,530	12,718	812
Unallocated Benefits					
Social Security Contributions	95,727	55,444	151,171	88,450	62,721
TPAF Contributions - ERIP	105,003	92,005	197,008	171,423	25,585
Health Benefits	2,000,262	(40,344)	1,959,918	1,317,519	642,399
Total Unallocated Benefits	2,200,992	107,105	2,308,097	1,577,392	730,705
Total Undistributed Expenditures	3,332,711	105,200	3,437,911	2,450,558	987,353
Total School Based Current Expense	9,388,754	128,015	9,516,769	7,267,450	2,249,319
CAPITAL OUTLAY					
Equipment					
Bilingual Education - Instruction	-	2,710	2,710	2,710	-
Total Equipment	-	2,710	2,710	2,710	-
Total Capital Outlay	-	2,710	2,710	2,710	-
Total School Based Expenditures	9,388,754	130,725	9,519,479	7,270,160	2,249,319
OTHER FINANCING SOURCES					
Transfers In - Contribution to School Based Budget	9,388,754	130,725	9,519,479	7,270,160	2,249,319
Total Other Financing Sources	9,388,754	130,725	9,519,479	7,270,160	2,249,319
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	-	-	-	-	-

JERSEY CITY PUBLIC SCHOOLS
BLENDED RESOURCE FUND
SCHEDULE OF BLENDED EXPENDITURES-BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Dr. Charles P. DeFuccio School (PS #39)

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
Regular Programs-Instruction					
Kindergarten-Salaries of Teachers	\$ 171,080		\$ 171,080		\$ 171,080
Grades 1-5 Salaries of Teachers	1,370,411	\$ 40,000	1,410,411	\$ 1,398,439	11,972
Grades 6-8 Salaries of Teachers	493,075	(42,088)	450,987	264,896	186,091
Regular Programs-Undistributed Instruction					
Other Salaries for Instruction	103,536		103,536	37,517	66,019
Purchased Professional-Educational Services		12,000	12,000	12,000	
Other Purchased Services (400-500 Series)	18,000	1,506	19,506	13,746	5,760
General Supplies	54,525	(8,032)	46,493	35,935	10,558
Other Objects	5,250	750	6,000	-	6,000
Total Regular Programs-Instruction	<u>2,215,877</u>	<u>4,136</u>	<u>2,220,013</u>	<u>1,762,533</u>	<u>457,480</u>
Special Education-Instruction					
Learning and/or Language Disabilities - Mild/Moderate					
Salaries of Teachers	180,380	(16,100)	164,280		164,280
Other Salaries for Instruction	37,519	-	37,519	-	37,519
Total Learning and/or Language Disabilities - Mild/Moderate	<u>217,899</u>	<u>(16,100)</u>	<u>201,799</u>	<u>-</u>	<u>201,799</u>
Resource Room/Resource Center					
Salaries of Teachers	516,040	255,100	771,140	771,119	21
Other Salaries for Instruction	37,519		37,519		37,519
General Supplies	2,000	27	2,027	1,734	293
Total Resource Room/Resource Center	<u>555,559</u>	<u>255,127</u>	<u>810,686</u>	<u>772,853</u>	<u>37,833</u>
Autism					
Salaries of Teachers	811,110	(232,000)	579,110	559,529	19,581
Other Salaries for Instruction	408,994		408,994	206,538	202,456
General Supplies	3,000	548	3,548	2,998	550
Total Autism	<u>1,223,104</u>	<u>(231,452)</u>	<u>991,652</u>	<u>769,065</u>	<u>222,587</u>
Total Special Education-Instruction	<u>1,996,562</u>	<u>7,575</u>	<u>2,004,137</u>	<u>1,541,918</u>	<u>462,219</u>
Bilingual Education-Instruction					
Salaries of Teachers	106,280	(7,000)	99,280	15,942	83,338
Total Bilingual Education	<u>106,280</u>	<u>(7,000)</u>	<u>99,280</u>	<u>15,942</u>	<u>83,338</u>
School-Sponsored CoCurricular/Extracurricular Activities - Instruction					
Salaries	7,500	2,088	9,588	9,540	48
Total School-Sponsored CoCurricular/Extracurricular Activities - I	<u>7,500</u>	<u>2,088</u>	<u>9,588</u>	<u>9,540</u>	<u>48</u>
Total Instruction	<u>4,326,219</u>	<u>6,799</u>	<u>4,333,018</u>	<u>3,329,933</u>	<u>1,003,085</u>
Undistributed Expenditures					
Attend. and Social Work					
Salaries of Family Liaisons/Community Parent Involvement Sp	36,223	-	36,223	36,223	-
Total Attendance and Social Work Services	<u>36,223</u>	<u>-</u>	<u>36,223</u>	<u>36,223</u>	<u>-</u>
Health Services					
Salaries	89,030	5,000	94,030	92,830	1,200
Supplies and Materials	1,500	-	1,500	1,500	-
Total Health Services	<u>90,530</u>	<u>5,000</u>	<u>95,530</u>	<u>94,330</u>	<u>1,200</u>
Guidance					
Salaries of Other Professional Staff	65,450	(1,000)	64,450	55,633	8,817
Supplies and Materials	500	-	500	490	10
Total Guidance	<u>65,950</u>	<u>(1,000)</u>	<u>64,950</u>	<u>56,123</u>	<u>8,827</u>

JERSEY CITY PUBLIC SCHOOLS
BLENDED RESOURCE FUND
SCHEDULE OF BLENDED EXPENDITURES-BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Dr. Charles P. DeFuccio School (PS #39)

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
Education Media Services/Library					
Salaries - Regular	\$ 64,800		\$ 64,800	\$ 62,208	\$ 2,592
Supplies and Materials	1,500	-	1,500	-	1,500
Total Education Media Services/Library	<u>66,300</u>	<u>-</u>	<u>66,300</u>	<u>62,208</u>	<u>4,092</u>
Support Services - School Administration					
Salaries of Principals/Assistant Principals/Program Directors	295,025	\$ (34,000)	261,025	142,224	118,801
Salaries of Secretarial and Clerical Assistants	144,570	(3,000)	141,570	111,273	30,297
Other Salaries	2,250		2,250	2,100	150
Other Purchased Services (400-500 series)	12,500	(3,901)	8,599	8,151	448
Supplies and Materials	2,500	-	2,500	2,468	32
Total Support Services - School Administration	<u>456,845</u>	<u>(40,901)</u>	<u>415,944</u>	<u>266,216</u>	<u>149,728</u>
Security					
Salaries	90,542	33,000	123,542	117,372	6,170
Total Security	<u>90,542</u>	<u>33,000</u>	<u>123,542</u>	<u>117,372</u>	<u>6,170</u>
Student Transportation Services					
Contracted Services (Other Than Between Home & School) - 1	500	4,349	4,849	1,875	2,974
Total Student Transportation Services	<u>500</u>	<u>4,349</u>	<u>4,849</u>	<u>1,875</u>	<u>2,974</u>
Unallocated Benefits					
Social Security Contributions	72,434	7,963	80,397	60,390	20,007
TPAF Contributions - ERIP	48,971	33,642	82,613	67,905	14,708
Health Benefits	1,353,030	(2,448)	1,350,582	783,265	567,317
Total Unallocated Benefits	<u>1,474,435</u>	<u>39,157</u>	<u>1,513,592</u>	<u>911,560</u>	<u>602,032</u>
Total Undistributed Expenditures	<u>2,281,325</u>	<u>39,605</u>	<u>2,320,930</u>	<u>1,545,907</u>	<u>775,023</u>
Total School Based Current Expense	<u>6,607,544</u>	<u>46,404</u>	<u>6,653,948</u>	<u>4,875,840</u>	<u>1,778,108</u>
Total School Based Expenditures	<u>6,607,544</u>	<u>46,404</u>	<u>6,653,948</u>	<u>4,875,840</u>	<u>1,778,108</u>
OTHER FINANCING SOURCES					
Transfers in - Contribution to School Based Budget	6,607,544	46,404	6,653,948	4,875,840	1,778,108
Total Other Financing Sources	<u>6,607,544</u>	<u>46,404</u>	<u>6,653,948</u>	<u>4,875,840</u>	<u>1,778,108</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	-	-	-	-	-

**JERSEY CITY PUBLIC SCHOOLS
BLENDED RESOURCE FUND
SCHEDULE OF BLENDED EXPENDITURES-BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Ezra L. Nolan School (PS #40)

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
Regular Programs-Instruction					
Grades 6-8 Salaries of Teachers	\$ 1,771,434	\$ (6,550)	\$ 1,764,884	\$ 1,224,296	\$ 540,588
Regular Programs-Undistributed Instruction					
Other Salaries for Instruction	75,824	6,550	82,374	12,051	70,323
Other Purchased Services (400-500 Series)	30,000	2,219	32,219	12,581	19,638
General Supplies	39,450	3,635	43,085	35,592	7,493
Textbooks	8,000		8,000		8,000
Other Objects	10,850	750	11,600	2,740	8,860
Total Regular Programs-Instruction	<u>1,935,558</u>	<u>6,604</u>	<u>1,942,162</u>	<u>1,287,260</u>	<u>654,902</u>
Special Education-Instruction					
Learning and/or Language Disabilities - Mild/Moderate					
Salaries of Teachers	219,160	2,480	221,640	221,640	
Other Salaries for Instruction	48,859	(2,480)	46,379	41,530	4,849
General Supplies	1,500	-	1,500	-	1,500
Total Learning and/or Language Disabilities - Mild/Moderate	<u>269,519</u>	<u>-</u>	<u>269,519</u>	<u>263,170</u>	<u>6,349</u>
Emotional Regulation Impairment					
Salaries of Teachers	110,080		110,080	110,080	
Other Salaries for Instruction	102,455	85,299	187,754	148,070	39,684
Total Emotional Regulation Impairment	<u>212,535</u>	<u>85,299</u>	<u>297,834</u>	<u>258,150</u>	<u>39,684</u>
Resource Room/Resource Center					
Salaries of Teachers	781,760		781,760	595,355	186,405
General Supplies	500	-	500	-	500
Total Resource Room/Resource Center	<u>782,260</u>	<u>-</u>	<u>782,260</u>	<u>595,355</u>	<u>186,905</u>
Autism					
Salaries of Teachers	79,115	(70,000)	9,115	-	9,115
Total Autism	<u>79,115</u>	<u>(70,000)</u>	<u>9,115</u>	<u>-</u>	<u>9,115</u>
Total Special Education-Instruction	<u>1,343,429</u>	<u>15,299</u>	<u>1,358,728</u>	<u>1,116,675</u>	<u>242,053</u>
Bilingual Education-Instruction					
Salaries of Teachers	61,000	(15,299)	45,701	-	45,701
Total Bilingual Education	<u>61,000</u>	<u>(15,299)</u>	<u>45,701</u>	<u>-</u>	<u>45,701</u>
Total Instruction	<u>3,339,987</u>	<u>6,604</u>	<u>3,346,591</u>	<u>2,403,935</u>	<u>942,656</u>
Undistributed Expenditures					
Attend. and Social Work					
Salaries of Family Liaisons/Community Parent Involvement	21,466	8,167	29,633	29,633	-
Total Attendance and Social Work Services	<u>21,466</u>	<u>8,167</u>	<u>29,633</u>	<u>29,633</u>	<u>-</u>
Health Services					
Salaries	74,030	(5,017)	69,013	64,635	4,378
Supplies and Materials	2,000	-	2,000	1,833	167
Total Health Services	<u>76,030</u>	<u>(5,017)</u>	<u>71,013</u>	<u>66,468</u>	<u>4,545</u>

JERSEY CITY PUBLIC SCHOOLS
BLENDED RESOURCE FUND
SCHEDULE OF BLENDED EXPENDITURES-BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Ezra L. Nolan School (PS #40)

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
Guidance					
Salaries of Other Professional Staff	\$ 70,850	\$ 2,400	\$ 73,250	\$ 71,870	\$ 1,380
Supplies and Materials	1,000	-	1,000	485	515
Total Guidance	<u>71,850</u>	<u>2,400</u>	<u>74,250</u>	<u>72,355</u>	<u>1,895</u>
Support Services - School Administration					
Salaries of Principals/Assistant Principals/Program Dire	159,300	450	159,750	158,067	1,683
Salaries of Secretarial and Clerical Assistants	72,316	13,115	85,431	85,431	
Other Salaries	8,400	(5,550)	2,850	450	2,400
Other Purchased Services (400-500 series)	-	1,000	1,000	1,000	
Supplies and Materials	5,000	(450)	4,550	3,058	1,492
Total Support Services - School Administration	<u>245,016</u>	<u>8,565</u>	<u>253,581</u>	<u>248,006</u>	<u>5,575</u>
Security					
Salaries	124,289	(13,115)	111,174	76,339	34,835
Total Security	<u>124,289</u>	<u>(13,115)</u>	<u>111,174</u>	<u>76,339</u>	<u>34,835</u>
Student Transportation Services					
Contracted Services (Other Than Between Home & Sch)	4,000	-	4,000	3,891	109
Total Student Transportation Services	<u>4,000</u>	<u>-</u>	<u>4,000</u>	<u>3,891</u>	<u>109</u>
Unallocated Benefits					
Social Security Contributions	49,352	23,482	72,834	53,682	19,152
TPAF Contributions - ERIP	33,542	27,317	60,859	56,404	4,455
Health Benefits	1,033,321	(19,001)	1,014,320	577,793	436,527
Total Unallocated Benefits	<u>1,116,215</u>	<u>31,798</u>	<u>1,148,013</u>	<u>687,879</u>	<u>460,134</u>
Total Undistributed Expenditures	<u>1,658,866</u>	<u>32,798</u>	<u>1,691,664</u>	<u>1,184,571</u>	<u>507,093</u>
Total School Based Current Expense	<u>4,998,853</u>	<u>39,402</u>	<u>5,038,255</u>	<u>3,588,506</u>	<u>1,449,749</u>
Total School Based Expenditures	<u>4,998,853</u>	<u>39,402</u>	<u>5,038,255</u>	<u>3,588,506</u>	<u>1,449,749</u>
OTHER FINANCING SOURCES					
Transfers In - Contribution to School Based Budget	4,998,853	39,402	5,038,255	3,588,506	1,449,749
Total Other Financing Sources	<u>4,998,853</u>	<u>39,402</u>	<u>5,038,255</u>	<u>3,588,506</u>	<u>1,449,749</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	-	-	-	-	-

**JERSEY CITY PUBLIC SCHOOLS
BLENDED RESOURCE FUND
SCHEDULE OF BLENDED EXPENDITURES-BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Martin Center for the Arts (PS #41)

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
Regular Programs-Instruction					
Kindergarten-Salaries of Teachers	\$ 142,630		\$ 142,630	\$ 125,800	\$ 16,830
Grades 1-5 Salaries of Teachers	754,440		754,440	375,083	379,357
Grades 6-8 Salaries of Teachers	963,062		963,062	709,712	253,350
Regular Programs-Undistributed Instruction					
Other Salaries for Instruction	293,329		293,329	144,858	148,471
Unused Vacation Payment to Terminated/Retired Staff					
Purchased Professional-Educational Services	3,000		3,000	2,645	355
Other Purchased Services (400-500 Series)	8,000	\$ 2,890	10,890	8,859	2,031
General Supplies	96,170	33,986	130,156	98,693	31,463
Other Objects	20,400	750	21,150	14,811	6,339
Total Regular Programs-Instruction	<u>2,281,031</u>	<u>37,626</u>	<u>2,318,657</u>	<u>1,480,461</u>	<u>838,196</u>
Special Education-Instruction					
Learning and/or Language Disabilities - Mild/Moderate					
Salaries of Teachers	346,590	(280,000)	66,590	15,792	50,798
Other Salaries for Instruction	165,893	(3,000)	162,893	124,488	38,405
Other Purchased Services (400-500 Series)	1,500	55	1,555	1,500	55
General Supplies	2,000	-	2,000	-	2,000
Total Learning and/or Language Disabilities - Mild/Moderate	<u>515,983</u>	<u>(282,945)</u>	<u>233,038</u>	<u>141,780</u>	<u>91,258</u>
Emotional Regulation Impairment					
Salaries of Teachers		-			-
Other Salaries for Instruction		3,000	3,000	2,443	557
General Supplies		-			-
Total Emotional Regulation Impairment		<u>3,000</u>	<u>3,000</u>	<u>2,443</u>	<u>557</u>
Resource Room/Resource Center					
Salaries of Teachers	696,570	284,000	980,570	968,540	12,030
Other Salaries for Instruction	37,519		37,519		37,519
Other Purchased Services (400-500 Series)	3,000		3,000	2,667	333
General Supplies	1,500	-	1,500	-	1,500
Total Resource Room/Resource Center	<u>738,589</u>	<u>284,000</u>	<u>1,022,589</u>	<u>971,207</u>	<u>51,382</u>
Autism					
Salaries of Teachers	330,540	(12,000)	318,540	85,330	233,210
Other Salaries for Instruction	42,389	8,000	50,389	49,620	769
General Supplies	1,000	-	1,000	-	1,000
Total Autism	<u>373,929</u>	<u>(4,000)</u>	<u>369,929</u>	<u>134,950</u>	<u>234,979</u>
Total Special Education-Instruction	<u>1,628,501</u>	<u>55</u>	<u>1,628,556</u>	<u>1,250,380</u>	<u>378,176</u>
School-Sponsored CoCurricular/Extracurricular Activities - Instruction					
Salaries	14,500	-	14,500	2,610	11,890
Total School-Sponsored CoCurricular/Extracurricular Activities - Inst	<u>14,500</u>	<u>-</u>	<u>14,500</u>	<u>2,610</u>	<u>11,890</u>
Total Instruction	<u>3,924,032</u>	<u>37,681</u>	<u>3,961,713</u>	<u>2,733,451</u>	<u>1,228,262</u>
Undistributed Expenditures					
Attend. and Social Work					
Salaries of Family Liaisons/Community Parent Involvement Specia	45,177		45,177	45,177	
Supplies and Materials	500	-	500	500	-
Total Attendance and Social Work Services	<u>45,677</u>	<u>-</u>	<u>45,677</u>	<u>45,677</u>	<u>-</u>
Health Services					
Salaries	108,080		108,080	108,080	
Supplies and Materials	2,000	(2,000)	-	-	-
Total Health Services	<u>110,080</u>	<u>(2,000)</u>	<u>108,080</u>	<u>108,080</u>	<u>-</u>

JERSEY CITY PUBLIC SCHOOLS
BLENDED RESOURCE FUND
SCHEDULE OF BLENDED EXPENDITURES-BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Martin Center for the Arts (PS #41)

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
Guidance					
Salaries of Other Professional Staff	\$ 110,730	\$ 17,000	\$ 127,730	\$ 126,390	\$ 1,340
Supplies and Materials	1,000	48	1,048	991	57
Total Guidance	<u>111,730</u>	<u>17,048</u>	<u>128,778</u>	<u>127,381</u>	<u>1,397</u>
Education Media Services/Library					
Salaries - Regular	64,800	(34,000)	30,800		30,800
Other Purchased Services (400-500 series)	12,000	1,355	13,355	6,861	6,494
Supplies and Materials	1,000	(188)	812	-	812
Total Education Media Services/Library	<u>77,800</u>	<u>(32,833)</u>	<u>44,967</u>	<u>6,861</u>	<u>38,106</u>
Support Services - School Administration					
Salaries of Principals/Assistant Principals/Program Directors	287,700		287,700	285,833	1,867
Salaries of Secretarial and Clerical Assistants	107,748	17,000	124,748	114,134	10,614
Other Salaries	3,030		3,030	2,712	318
Other Purchased Services (400-500 series)	1,000		1,000	631	369
Supplies and Materials	2,350	-	2,350	-	2,350
Total Support Services - School Administration	<u>401,828</u>	<u>17,000</u>	<u>418,828</u>	<u>403,310</u>	<u>15,518</u>
Security					
Salaries	132,392		132,392	121,701	10,691
General Supplies	250	-	250	207	43
Total Security	<u>132,642</u>	<u>-</u>	<u>132,642</u>	<u>121,908</u>	<u>10,734</u>
Student Transportation Services					
Contracted Services (Other Than Between Home & School) - Ven	15,000	2,188	17,188	16,889	299
Total Student Transportation Services	<u>15,000</u>	<u>2,188</u>	<u>17,188</u>	<u>16,889</u>	<u>299</u>
Unallocated Benefits					
Social Security Contributions	74,980	11,121	86,101	77,945	8,156
TPAF Contributions - ERIP	68,062	55,251	123,313	102,931	20,382
Health Benefits	1,533,454	(2,065)	1,531,389	912,709	618,680
Total Unallocated Benefits	<u>1,676,496</u>	<u>64,307</u>	<u>1,740,803</u>	<u>1,093,585</u>	<u>647,218</u>
Total Undistributed Expenditures	<u>2,571,253</u>	<u>65,710</u>	<u>2,636,963</u>	<u>1,923,691</u>	<u>713,272</u>
Total School Based Current Expense	<u>6,495,285</u>	<u>103,391</u>	<u>6,598,676</u>	<u>4,657,142</u>	<u>1,941,534</u>
Total School Based Expenditures	<u>6,495,285</u>	<u>103,391</u>	<u>6,598,676</u>	<u>4,657,142</u>	<u>1,941,534</u>
OTHER FINANCING SOURCES					
Transfers In - Contribution to School Based Budget	6,495,285	103,391	6,598,676	4,657,142	1,941,534
Total Other Financing Sources	<u>6,495,285</u>	<u>103,391</u>	<u>6,598,676</u>	<u>4,657,142</u>	<u>1,941,534</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	-	-	-	-	-

**JERSEY CITY PUBLIC SCHOOLS
BLENDED RESOURCE FUND
SCHEDULE OF BLENDED EXPENDITURES-BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Liberty High School (PS #45)

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
Regular Programs-Instruction					
Grades 9-12 Salaries of Teachers	\$ 1,860,010	\$ (15,650)	\$ 1,844,360	\$ 1,706,220	\$ 138,140
Regular Programs-Undistributed Instruction					
Other Salaries for Instruction	68,624	-	68,624		68,624
Other Purchased Services (400-500 Series)	18,597	2,155	20,752	17,219	3,533
General Supplies	13,717	-	13,717	13,587	130
Other Objects	2,989	625	3,614	1,440	2,174
Total Regular Programs-Instruction	<u>1,963,937</u>	<u>(12,870)</u>	<u>1,951,067</u>	<u>1,738,466</u>	<u>212,601</u>
Special Education-Instruction					
Resource Room/Resource Center					
Salaries of Teachers	343,860	17,000	360,860	360,372	488
Total Resource Room/Resource Center	<u>343,860</u>	<u>17,000</u>	<u>360,860</u>	<u>360,372</u>	<u>488</u>
Total Special Education-Instruction	<u>343,860</u>	<u>17,000</u>	<u>360,860</u>	<u>360,372</u>	<u>488</u>
School-Sponsored CoCurricular/Extracurricular Activities - Instruction					
Salaries	13,350	750	14,100	13,110	990
Total School-Sponsored CoCurricular/Extracurricular Acti	<u>13,350</u>	<u>750</u>	<u>14,100</u>	<u>13,110</u>	<u>990</u>
Total Instruction	<u>2,321,147</u>	<u>4,880</u>	<u>2,326,027</u>	<u>2,111,948</u>	<u>214,079</u>
Undistributed Expenditures					
Health Services					
Salaries	105,280		105,280	104,196	1,084
Supplies and Materials	500	-	500	494	6
Total Health Services	<u>105,780</u>	<u>-</u>	<u>105,780</u>	<u>104,690</u>	<u>1,090</u>
Guidance					
Salaries of Other Professional Staff	147,080		147,080	82,280	64,800
Supplies and Materials	7,000	(1,443)	5,557	5,557	-
Total Guidance	<u>154,080</u>	<u>(1,443)</u>	<u>152,637</u>	<u>87,837</u>	<u>64,800</u>
Support Services - School Administration					
Salaries of Principals/Assistant Principals/Program Dir	153,700	450	154,150	152,717	1,433
Salaries of Secretarial and Clerical Assistants	113,276		113,276	102,165	11,111
Other Purchased Services (400-500 series)	19,447	(5,922)	13,525	9,294	4,231
Supplies and Materials	11,000	5,682	16,682	16,666	16
Total Support Services - School Administration	<u>297,423</u>	<u>210</u>	<u>297,633</u>	<u>280,842</u>	<u>16,791</u>
Security					
Salaries	79,043	-	79,043	55,833	23,210
Total Security	<u>79,043</u>	<u>-</u>	<u>79,043</u>	<u>55,833</u>	<u>23,210</u>
Student Transportation Services					
Contracted Services (Other Than Between Home & Sc	1,000	3,825	4,825	3,375	1,450
Total Student Transportation Services	<u>1,000</u>	<u>3,825</u>	<u>4,825</u>	<u>3,375</u>	<u>1,450</u>

JERSEY CITY PUBLIC SCHOOLS
BLENDED RESOURCE FUND
SCHEDULE OF BLENDED EXPENDITURES-BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Liberty High School (PS #45)

	<u>Original Budget</u>	<u>Adjustments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
Unallocated Benefits					
Social Security Contributions	\$ 27,794	\$ 13,983	\$ 41,777	\$ 26,939	\$ 14,838
TPAF Contributions - ERIP	30,307	28,696	59,003	57,832	1,171
Health Benefits	912,116	(9,265)	902,851	646,881	255,970
Total Unallocated Benefits	<u>970,217</u>	<u>33,414</u>	<u>1,003,631</u>	<u>731,652</u>	<u>271,979</u>
Total Undistributed Expenditures	<u>1,607,543</u>	<u>36,006</u>	<u>1,643,549</u>	<u>1,264,229</u>	<u>379,320</u>
Total School Based Current Expense	<u>3,928,690</u>	<u>40,886</u>	<u>3,969,576</u>	<u>3,376,177</u>	<u>593,399</u>
Total School Based Expenditures	<u>3,928,690</u>	<u>40,886</u>	<u>3,969,576</u>	<u>3,376,177</u>	<u>593,399</u>
OTHER FINANCING SOURCES					
Transfers In - Contribution to School Based Budget	<u>3,928,690</u>	<u>40,886</u>	<u>3,969,576</u>	<u>3,376,177</u>	<u>593,399</u>
Total Other Financing Sources	<u>3,928,690</u>	<u>40,886</u>	<u>3,969,576</u>	<u>3,376,177</u>	<u>593,399</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

JERSEY CITY PUBLIC SCHOOLS
BLENDED RESOURCE FUND
SCHEDULE OF BLENDED EXPENDITURES-BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Academy I (PS #50)

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
Regular Programs-Instruction					
Grades 6-8 Salaries of Teachers	\$ 2,382,018	\$ 33,380	\$ 2,415,398	\$ 2,333,371	\$ 82,027
Regular Programs-Undistributed Instruction					
Other Salaries for Instruction	114,679	(33,506)	81,173	45,927	35,246
Purchased Professional-Educational Services	1,000		1,000		1,000
Other Purchased Services (400-500 Series)	20,800	1,451	22,251	10,338	11,913
General Supplies	55,650	76	55,726	54,782	944
Other Objects	9,060	2,021	11,081	8,969	2,112
Total Regular Programs-Instruction	<u>2,583,207</u>	<u>3,422</u>	<u>2,586,629</u>	<u>2,453,387</u>	<u>133,242</u>
Special Education-Instruction					
Cognitive - Mild					
Salaries of Teachers	324,340		324,340	324,340	
Other Salaries for Instruction	105,192		105,192	104,518	674
General Supplies	1,000	242	1,242	988	254
Total Cognitive - Mild	<u>430,532</u>	<u>242</u>	<u>430,774</u>	<u>429,846</u>	<u>928</u>
Cognitive - Moderate					
Salaries of Teachers	206,610		206,610	206,610	
Other Salaries for Instruction	96,900		96,900	94,574	2,326
General Supplies	2,000	264	2,264	943	1,321
Total Cognitive - Moderate	<u>305,510</u>	<u>264</u>	<u>305,774</u>	<u>302,127</u>	<u>3,647</u>
Resource Room/Resource Center					
Salaries of Teachers	106,280	105,280	211,560	147,792	63,768
Total Resource Room/Resource Center	<u>106,280</u>	<u>105,280</u>	<u>211,560</u>	<u>147,792</u>	<u>63,768</u>
Total Special Education-Instruction	<u>842,322</u>	<u>105,786</u>	<u>948,108</u>	<u>879,765</u>	<u>68,343</u>
School-Sponsored CoCurricular/Extracurricular Activities - Instruction					
Purchased Services (300-500 series)	43,550	-	43,550	25,650	17,900
Total School-Sponsored CoCurricular/Extracurricular Activities - I	<u>43,550</u>	<u>-</u>	<u>43,550</u>	<u>25,650</u>	<u>17,900</u>
Total Instruction	<u>3,469,079</u>	<u>109,208</u>	<u>3,578,287</u>	<u>3,358,802</u>	<u>219,485</u>
Undistributed Expenditures					
Health Services					
Salaries	89,030		89,030	84,579	4,451
Supplies and Materials	3,500	750	4,250	300	3,950
Total Health Services	<u>92,530</u>	<u>750</u>	<u>93,280</u>	<u>84,879</u>	<u>8,401</u>
Guidance					
Salaries of Other Professional Staff	116,230	-	116,230	64,158	52,072
Total Guidance	<u>116,230</u>	<u>-</u>	<u>116,230</u>	<u>64,158</u>	<u>52,072</u>
Education Media Services/Library					
Salaries - Regular	64,800	(6,166)	58,634		58,634
Supplies and Materials	2,000	-	2,000	-	2,000
Total Education Media Services/Library	<u>66,800</u>	<u>(6,166)</u>	<u>60,634</u>	<u>-</u>	<u>60,634</u>
Instructional Staff Training Services					
Other Purchased Services (400-500 series)	10,800	(10,800)	-	-	-
Total Instructional Staff Training Services	<u>10,800</u>	<u>(10,800)</u>	<u>-</u>	<u>-</u>	<u>-</u>

JERSEY CITY PUBLIC SCHOOLS
BLENDED RESOURCE FUND
SCHEDULE OF BLENDED EXPENDITURES-BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Academy I (PS #50)

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
Support Services - School Administration					
Salaries of Principals/Assistant Principals/Program Directors	\$ 141,300		\$ 141,300	\$ 140,930	\$ 370
Salaries of Secretarial and Clerical Assistants	108,858	\$ 5,126	113,984	111,343	2,641
Other Purchased Services (400-500 series)	5,744		5,744	5,570	174
Supplies and Materials	6,000	(5,741)	259	219	40
Other Objects	200	-	200	-	200
Total Support Services - School Administration	<u>262,102</u>	<u>(615)</u>	<u>261,487</u>	<u>258,062</u>	<u>3,425</u>
Security					
Salaries	90,339	912	91,251	91,251	-
Total Security	<u>90,339</u>	<u>912</u>	<u>91,251</u>	<u>91,251</u>	<u>-</u>
Student Transportation Services					
Contracted Services (Other Than Between Home & School) - \	10,000	17,321	27,321	21,425	5,896
Total Student Transportation Services	<u>10,000</u>	<u>17,321</u>	<u>27,321</u>	<u>21,425</u>	<u>5,896</u>
Unallocated Benefits					
Social Security Contributions	54,779	29,002	83,781	61,261	22,520
TPAF Contributions - ERIP	48,396	42,565	90,961	87,228	3,733
Health Benefits	902,956	(127,275)	775,681	775,681	-
Total Unallocated Benefits	<u>1,006,131</u>	<u>(55,708)</u>	<u>950,423</u>	<u>924,170</u>	<u>26,253</u>
Total Undistributed Expenditures	<u>1,654,932</u>	<u>(54,306)</u>	<u>1,600,626</u>	<u>1,443,945</u>	<u>156,681</u>
Total School Based Current Expense	<u>5,124,011</u>	<u>54,902</u>	<u>5,178,913</u>	<u>4,802,747</u>	<u>376,166</u>
Total School Based Expenditures	<u>5,124,011</u>	<u>54,902</u>	<u>5,178,913</u>	<u>4,802,747</u>	<u>376,166</u>
OTHER FINANCING SOURCES					
Transfers In - Contribution to School Based Budget	5,124,011	54,902	5,178,913	4,802,747	376,166
Total Other Financing Sources	<u>5,124,011</u>	<u>54,902</u>	<u>5,178,913</u>	<u>4,802,747</u>	<u>376,166</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

JERSEY CITY PUBLIC SCHOOLS
BLENDED RESOURCE FUND
SCHEDULE OF BLENDED EXPENDITURES-BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

William F. Dickinson High School (PS #51)

	Original Budget	Adjustments	Final Budget	Variance	
				Actual	Final Budget to Actual
Regular Programs-Instruction					
Grades 9-12 Salaries of Teachers	\$ 10,196,165		\$ 10,196,165	\$ 9,223,604	\$ 972,561
Regular Programs-Undistributed Instruction					
Other Salaries for Instruction	214,463		214,463	137,187	77,276
Other Purchased Services (400-500 Series)	126,700	\$ 4,748	131,448	118,687	12,761
General Supplies	192,495	(1,326)	191,169	133,323	57,846
Textbooks	92,500	1,319	93,819	15,224	78,595
Other Objects	47,300	1,000	48,300	9,575	38,725
Total Regular Programs-Instruction	10,869,623	5,741	10,875,364	9,637,600	1,237,764
Special Education-Instruction					
Cognitive - Mild					
General Supplies	5,000	-	5,000	-	5,000
Total Cognitive - Mild	5,000	-	5,000	-	5,000
Cognitive - Moderate					
General Supplies	5,000	-	5,000	-	5,000
Total Cognitive - Moderate	5,000	-	5,000	-	5,000
Learning and/or Language Disabilities - Mild/Moderate					
Salaries of Teachers	1,090,950	(1,090,950)			
Other Salaries for Instruction	195,366		195,366	48,859	146,507
General Supplies	5,000	-	5,000	-	5,000
Total Learning and/or Language Disabilities - Mild/Moderate	1,291,316	(1,090,950)	200,366	48,859	151,507
Multiple Disabilities					
Salaries of Teachers	105,280	(105,280)			
Other Salaries for Instruction	49,609	-	49,609	-	49,609
Total Multiple Disabilities	154,889	(105,280)	49,609	-	49,609
Resource Room/Resource Center					
Salaries of Teachers	868,990	1,763,701	2,632,691	2,543,239	89,452
Other Salaries for Instruction	245,921	(2,459)	243,462	147,852	95,610
General Supplies	5,000	-	5,000	-	5,000
Total Resource Room/Resource Center	1,119,911	1,761,242	2,881,153	2,691,091	190,062
Autism					
Salaries of Teachers	655,880	(567,471)	88,409	61,000	27,409
Other Salaries for Instruction	180,165	38,623	218,788	218,788	
General Supplies	5,000	-	5,000	-	5,000
Total Autism	841,045	(528,848)	312,197	279,788	32,409
Total Special Education-Instruction	3,417,161	36,164	3,453,325	3,019,738	433,587
Bilingual Education-Instruction					
Salaries of Teachers	901,710	(36,165)	865,545	745,103	120,442
General Supplies	5,000	18	5,018		5,018
Textbooks	5,000	-	5,000	2,215	2,785
Total Bilingual Education	911,710	(36,147)	875,563	747,318	128,245
School-Sponsored CoCurricular/Extracurricular Activities - Instruction					
Salaries	37,000	1,100	38,100	38,100	
Purchased Services (300-500 series)	5,000		5,000		5,000
Other Objects	4,000	-	4,000	-	4,000
Total School-Sponsored CoCurricular/Extracurricular Acti	46,000	1,100	47,100	38,100	9,000
Total Instruction	15,244,494	6,858	15,251,352	13,442,756	1,808,596
Undistributed Expenditures					
Attend. and Social Work					
Salaries	111		111		111
Salaries of Family Liaisons/Community Parent Involv	45,177	5,630	50,807	42,856	7,951
Total Attendance and Social Work Services	45,288	5,630	50,918	42,856	8,062
Health Services					
Salaries	204,910	(5,630)	199,280	167,829	31,451
Supplies and Materials	10,000	-	10,000	9,390	610
Total Health Services	214,910	(5,630)	209,280	177,219	32,061

**JERSEY CITY PUBLIC SCHOOLS
BLENDED RESOURCE FUND
SCHEDULE OF BLENDED EXPENDITURES-BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

William F. Dickinson High School (PS #51)

	Original Budget	Adjustments	Final Budget	Actual	Variance
					Final Budget to Actual
Guidance					
Salaries of Other Professional Staff	\$ 660,450	\$ 48,753	\$ 709,203	\$ 705,513	\$ 3,690
Other Salaries	66,600	16,932	83,532	76,292	7,240
Supplies and Materials	16,000	-	16,000	14,238	1,762
Total Guidance	<u>743,050</u>	<u>65,685</u>	<u>808,735</u>	<u>796,043</u>	<u>12,692</u>
Education Media Services/Library					
Salaries - Regular	64,800	(48,754)	16,046	-	16,046
Supplies and Materials	5,610	-	5,610	-	5,610
Total Education Media Services/Library	<u>70,410</u>	<u>(48,754)</u>	<u>21,656</u>	<u>-</u>	<u>21,656</u>
Support Services - School Administration					
Salaries of Principals/Assistant Principals/Program Directors	671,800	25,154	696,954	650,216	46,738
Salaries of Secretarial and Clerical Assistants	553,377	-	553,377	514,039	39,338
Other Salaries	2,000	-	2,000	1,890	110
Other Purchased Services (400-500 series)	65,000	10,892	75,892	39,101	36,791
Supplies and Materials	80,000	12,056	92,056	67,849	24,207
Other Objects	1,500	3,173	4,673	4,673	-
Total Support Services - School Administration	<u>1,373,677</u>	<u>51,275</u>	<u>1,424,952</u>	<u>1,277,768</u>	<u>147,184</u>
Security					
Salaries	527,449	(42,086)	485,363	436,080	49,283
General Supplies	15,000	1,000	16,000	1,000	15,000
Total Security	<u>542,449</u>	<u>(41,086)</u>	<u>501,363</u>	<u>437,080</u>	<u>64,283</u>
Student Transportation Services					
Contracted Services (Other Than Between Home & School)	55,000	4,000	59,000	48,734	10,266
Total Student Transportation Services	<u>55,000</u>	<u>4,000</u>	<u>59,000</u>	<u>48,734</u>	<u>10,266</u>
Unallocated Benefits					
Social Security Contributions	217,763	139,076	356,839	249,833	107,006
TPAF Contributions - ERIP	229,982	215,242	445,224	414,236	30,988
Health Benefits	4,343,985	(103,656)	4,240,329	3,412,636	827,693
Total Unallocated Benefits	<u>4,791,730</u>	<u>250,662</u>	<u>5,042,392</u>	<u>4,076,705</u>	<u>965,687</u>
Total Undistributed Expenditures	<u>7,836,514</u>	<u>281,782</u>	<u>8,118,296</u>	<u>6,856,405</u>	<u>1,261,891</u>
Total School Based Current Expense	<u>23,081,008</u>	<u>288,640</u>	<u>23,369,648</u>	<u>20,299,161</u>	<u>3,070,487</u>
CAPITAL OUTLAY					
Equipment					
Grades 9-12	26,000	-	26,000	25,995	5
Total Equipment	<u>26,000</u>	<u>-</u>	<u>26,000</u>	<u>25,995</u>	<u>5</u>
Total Capital Outlay	<u>26,000</u>	<u>-</u>	<u>26,000</u>	<u>25,995</u>	<u>5</u>
Total School Based Expenditures	<u>23,107,008</u>	<u>288,640</u>	<u>23,395,648</u>	<u>20,325,156</u>	<u>3,070,492</u>
OTHER FINANCING SOURCES					
Transfers In - Contribution to School Based Budget	23,107,008	288,640	23,395,648	20,325,156	3,070,492
Total Other Financing Sources	<u>23,107,008</u>	<u>288,640</u>	<u>23,395,648</u>	<u>20,325,156</u>	<u>3,070,492</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	-	-	-	-	-

JERSEY CITY PUBLIC SCHOOLS
BLENDED RESOURCE FUND
SCHEDULE OF BLENDED EXPENDITURES-BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

James J. Ferris High School (PS #52)

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
Regular Programs-Instruction					
Grades 9-12 Salaries of Teachers	\$ 7,858,730		\$ 7,858,730	\$ 6,101,465	\$ 1,757,265
Regular Programs-Undistributed Instruction					
Other Salaries for Instruction	335,694		335,694	329,920	5,774
Other Purchased Services (400-500 Series)	125,500	\$ 270	125,770	97,352	28,418
General Supplies	90,300	12,773	103,073	88,585	14,488
Other Objects	38,875	875	39,750	27,316	12,434
Total Regular Programs-Instruction	<u>8,449,099</u>	<u>13,918</u>	<u>8,463,017</u>	<u>6,644,638</u>	<u>1,818,379</u>
Special Education-Instruction					
Cognitive - Mild					
Salaries of Teachers	7,920		7,920	7,500	420
General Supplies	7,000	127	7,127	6,963	164
Total Cognitive - Mild	<u>14,920</u>	<u>127</u>	<u>15,047</u>	<u>14,463</u>	<u>584</u>
Cognitive - Moderate					
Salaries of Teachers	108,080		108,080	108,080	
Other Salaries for Instruction	93,161	-	93,161	92,995	166
Total Cognitive - Moderate	<u>201,241</u>	<u>-</u>	<u>201,241</u>	<u>201,075</u>	<u>166</u>
Learning and/or Language Disabilities - Mild/Moderate					
Salaries of Teachers	756,110	(157,000)	599,110	138,830	460,280
Other Salaries for Instruction	344,767	(200,000)	144,767	88,692	56,075
Total Learning and/or Language Disabilities - Mild/Moderate	<u>1,100,877</u>	<u>(357,000)</u>	<u>743,877</u>	<u>227,522</u>	<u>516,355</u>
Resource Room/Resource Center					
Salaries of Teachers	864,660	767,048	1,631,708	1,630,764	944
Other Salaries for Instruction	312,195	(35,000)	277,195	153,470	123,725
Total Resource Room/Resource Center	<u>1,176,855</u>	<u>732,048</u>	<u>1,908,903</u>	<u>1,784,234</u>	<u>124,669</u>
Autism					
Salaries of Teachers	668,350	(64,048)	604,302	579,096	25,206
Total Autism	<u>668,350</u>	<u>(64,048)</u>	<u>604,302</u>	<u>579,096</u>	<u>25,206</u>
Total Special Education-Instruction	<u>3,162,243</u>	<u>311,127</u>	<u>3,473,370</u>	<u>2,806,390</u>	<u>666,980</u>
Bilingual Education-Instruction					
Salaries of Teachers	867,160	(61,000)	806,160	616,143	190,017
General Supplies	2,000	309	2,309	1,965	344
Total Bilingual Education	<u>869,160</u>	<u>(60,691)</u>	<u>808,469</u>	<u>618,108</u>	<u>190,361</u>
School-Sponsored CoCurricular/Extracurricular Activities - Instruction					
Salaries	51,300	-	51,300	45,015	6,285
Total School-Sponsored CoCurricular/Extracurricular Activities - Inst	<u>51,300</u>	<u>-</u>	<u>51,300</u>	<u>45,015</u>	<u>6,285</u>
Total Instruction	<u>12,531,802</u>	<u>264,354</u>	<u>12,796,156</u>	<u>10,114,151</u>	<u>2,682,005</u>
Undistributed Expenditures					
Attend. and Social Work					
Salaries	44,527	-	44,527	26,716	17,811
Total Attendance and Social Work Services	<u>44,527</u>	<u>-</u>	<u>44,527</u>	<u>26,716</u>	<u>17,811</u>
Health Services					
Salaries	199,710	-	199,710	84,878	114,832
Supplies and Materials	4,000	(535)	3,465	3,216	249
Total Health Services	<u>203,710</u>	<u>(535)</u>	<u>203,175</u>	<u>88,094</u>	<u>115,081</u>
Guidance					
Salaries of Other Professional Staff	851,570		851,570	574,834	276,736
Other Salaries	172,880		172,880	68,013	104,867
Supplies and Materials	10,000	833	10,833	10,833	-
Total Guidance	<u>1,034,450</u>	<u>833</u>	<u>1,035,283</u>	<u>653,680</u>	<u>381,603</u>

**JERSEY CITY PUBLIC SCHOOLS
 BLENDED RESOURCE FUND
 SCHEDULE OF BLENDED EXPENDITURES-BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

James J. Ferris High School (PS #52)

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
Education Media Services/Library					
Salaries - Regular	\$ 110,080		\$ 110,080	\$ 110,080	
Supplies and Materials	5,000	\$ 132	5,132	4,991	\$ 141
Total Education Media Services/Library	<u>115,080</u>	<u>132</u>	<u>115,212</u>	<u>115,071</u>	<u>141</u>
Support Services - School Administration					
Salaries of Principals/Assistant Principals/Program Directors	589,100	3,174	592,274	527,128	65,146
Salaries of Secretarial and Clerical Assistants	553,939		553,939	419,499	134,440
Other Salaries	2,850		2,850	2,250	600
Other Purchased Services (400-500 series)	4,000	1,025	5,025	4,000	1,025
Supplies and Materials	87,849	(897)	86,952	74,414	12,538
Other Objects	1,560	65	1,625	1,625	-
Total Support Services - School Administration	<u>1,239,298</u>	<u>3,367</u>	<u>1,242,665</u>	<u>1,028,916</u>	<u>213,749</u>
Security					
Salaries	441,875	946	442,821	404,537	38,284
Total Security	<u>441,875</u>	<u>946</u>	<u>442,821</u>	<u>404,537</u>	<u>38,284</u>
Student Transportation Services					
Contracted Services (Other Than Between Home & School) - Ve	30,000	3,559	33,559	31,478	2,081
Total Student Transportation Services	<u>30,000</u>	<u>3,559</u>	<u>33,559</u>	<u>31,478</u>	<u>2,081</u>
Unallocated Benefits					
Social Security Contributions	195,453	125,076	320,529	212,119	108,410
TPAF Contributions - ERIP	179,381	162,051	341,432	295,144	46,288
Health Benefits	3,838,728	(351,624)	3,487,104	2,751,068	736,036
Total Unallocated Benefits	<u>4,213,562</u>	<u>(64,497)</u>	<u>4,149,065</u>	<u>3,258,331</u>	<u>890,734</u>
Total Undistributed Expenditures	<u>7,322,502</u>	<u>(56,195)</u>	<u>7,266,307</u>	<u>5,606,823</u>	<u>1,659,484</u>
Total School Based Current Expense	<u>19,854,304</u>	<u>208,159</u>	<u>20,062,463</u>	<u>15,720,974</u>	<u>4,341,489</u>
CAPITAL OUTLAY					
Equipment					
Grades 9-12	55,566	-	55,566	55,560	6
Total Equipment	<u>55,566</u>	<u>-</u>	<u>55,566</u>	<u>55,560</u>	<u>6</u>
Total Capital Outlay	<u>55,566</u>	<u>-</u>	<u>55,566</u>	<u>55,560</u>	<u>6</u>
Total School Based Expenditures	<u>19,909,870</u>	<u>208,159</u>	<u>20,118,029</u>	<u>15,776,534</u>	<u>4,341,495</u>
OTHER FINANCING SOURCES					
Transfers In - Contribution to School Based Budget	19,909,870	208,159	20,118,029	15,776,534	4,341,495
Total Other Financing Sources	<u>19,909,870</u>	<u>208,159</u>	<u>20,118,029</u>	<u>15,776,534</u>	<u>4,341,495</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances, July 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances, June 30	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

JERSEY CITY PUBLIC SCHOOLS
BLENDED RESOURCE FUND
SCHEDULE OF BLENDED EXPENDITURES-BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Lincoln High School (PS #53)

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
Regular Programs-Instruction					
Grades 9-12 Salaries of Teachers	\$ 4,738,000	\$ 20,009	\$ 4,758,009	\$ 4,123,139	\$ 634,870
Regular Programs-Undistributed Instruction					
Other Salaries for Instruction	103,536		103,536	34,812	68,724
Other Purchased Services (400-500 Series)	93,000	32,394	125,394	97,667	27,727
General Supplies	156,500	69,905	226,405	208,111	18,294
Textbooks	6,000	(6,000)			
Other Objects	7,300	800	8,100	4,522	3,578
Total Regular Programs-Instruction	<u>5,104,336</u>	<u>117,108</u>	<u>5,221,444</u>	<u>4,468,251</u>	<u>753,193</u>
Special Education-Instruction					
Cognitive - Mild					
Salaries of Teachers	2,700		2,700	1,800	900
General Supplies	1,000	-	1,000	-	1,000
Total Cognitive - Mild	<u>3,700</u>	<u>-</u>	<u>3,700</u>	<u>1,800</u>	<u>1,900</u>
Multiple Disabilities					
Salaries of Teachers	160,360	-	160,360	142,496	17,864
Total Multiple Disabilities	<u>160,360</u>	<u>-</u>	<u>160,360</u>	<u>142,496</u>	<u>17,864</u>
Resource Room/Resource Center					
Salaries of Teachers	1,269,160	(1,000)	1,268,160	1,201,620	66,540
Other Salaries for Instruction	132,743	(18,000)	114,743	45,615	69,128
Total Resource Room/Resource Center	<u>1,401,903</u>	<u>(19,000)</u>	<u>1,382,903</u>	<u>1,247,235</u>	<u>135,668</u>
Autism					
Salaries of Teachers	89,130	1,000	90,130	89,130	1,000
Other Salaries for Instruction	52,596	18,000	70,596	66,492	4,104
Total Autism	<u>141,726</u>	<u>19,000</u>	<u>160,726</u>	<u>155,622</u>	<u>5,104</u>
Total Special Education-Instruction	<u>1,707,689</u>	<u>-</u>	<u>1,707,689</u>	<u>1,547,153</u>	<u>160,536</u>
School-Sponsored CoCurricular/Extracurricular Activities - Instruction					
Salaries	30,000	4,700	34,700	31,482	3,218
Supplies and Materials	500	(500)	-	-	-
Total School-Sponsored CoCurricular/Extracurricular Acti	<u>30,500</u>	<u>4,200</u>	<u>34,700</u>	<u>31,482</u>	<u>3,218</u>
Total Instruction	<u>6,842,525</u>	<u>121,308</u>	<u>6,963,833</u>	<u>6,046,886</u>	<u>916,947</u>
Undistributed Expenditures					
Attend. and Social Work					
Salaries	44,527		44,527	44,527	
Supplies and Materials	500	-	500	-	500
Total Attendance and Social Work Services	<u>45,027</u>	<u>-</u>	<u>45,027</u>	<u>44,527</u>	<u>500</u>
Health Services					
Salaries	108,980		108,980	107,980	1,000
Supplies and Materials	3,000	320	3,320	2,669	651
Total Health Services	<u>111,980</u>	<u>320</u>	<u>112,300</u>	<u>110,649</u>	<u>1,651</u>
Guidance					
Salaries of Other Professional Staff	418,070	3,600	421,670	419,873	1,797
Other Salaries	133,400	(64,800)	68,600	68,600	
Supplies and Materials	10,000	(898)	9,102	9,101	1
Total Guidance	<u>561,470</u>	<u>(62,098)</u>	<u>499,372</u>	<u>497,574</u>	<u>1,798</u>

JERSEY CITY PUBLIC SCHOOLS
BLENDED RESOURCE FUND
SCHEDULE OF BLENDED EXPENDITURES-BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Lincoln High School (PS #53)

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
Education Media Services/Library					
Supplies and Materials	\$ 4,000	\$ (270)	\$ 3,730	\$ 3,730	-
Total Education Media Services/Library	<u>4,000</u>	<u>(270)</u>	<u>3,730</u>	<u>3,730</u>	<u>-</u>
Support Services - School Administration					
Salaries of Principals/Assistant Principals/Program Dir	405,400	101,100	506,500	503,426	\$ 3,074
Salaries of Secretarial and Clerical Assistants	177,698	16,360	194,058	192,083	1,975
Other Salaries	3,500		3,500	1,704	1,796
Purchased Professional and Technical Services	1,000	(1,000)			
Other Purchased Services (400-500 series)	14,500	(12,241)	2,259	1,857	402
Supplies and Materials	45,250	(42,684)	2,566	2,566	
Other Objects	2,000	(515)	1,485	1,485	-
Total Support Services - School Administration	<u>649,348</u>	<u>61,020</u>	<u>710,368</u>	<u>703,121</u>	<u>7,247</u>
Security					
Salaries	463,131	(15,550)	447,581	443,915	3,666
General Supplies	3,000	(1,450)	1,550	-	1,550
Total Security	<u>466,131</u>	<u>(17,000)</u>	<u>449,131</u>	<u>443,915</u>	<u>5,216</u>
Student Transportation Services					
Contracted Services (Other Than Between Home & Sc	12,000	13,111	25,111	22,196	2,915
Total Student Transportation Services	<u>12,000</u>	<u>13,111</u>	<u>25,111</u>	<u>22,196</u>	<u>2,915</u>
Unallocated Benefits					
Social Security Contributions	92,342	34,260	126,602	122,641	3,961
TPAF Contributions - ERIP	74,705	67,193	141,898	141,374	524
Health Benefits	2,235,011	(49,898)	2,185,113	1,741,606	443,507
Total Unallocated Benefits	<u>2,402,058</u>	<u>51,555</u>	<u>2,453,613</u>	<u>2,005,621</u>	<u>447,992</u>
Total Undistributed Expenditures	<u>4,252,014</u>	<u>46,638</u>	<u>4,298,652</u>	<u>3,831,333</u>	<u>467,319</u>
Total School Based Current Expense	<u>11,094,539</u>	<u>167,946</u>	<u>11,262,485</u>	<u>9,878,219</u>	<u>1,384,266</u>
Total School Based Expenditures	<u>11,094,539</u>	<u>167,946</u>	<u>11,262,485</u>	<u>9,878,219</u>	<u>1,384,266</u>
OTHER FINANCING SOURCES					
Transfers In - Contribution to School Based Budget	11,094,539	167,946	11,262,485	9,878,219	1,384,266
Total Other Financing Sources	<u>11,094,539</u>	<u>167,946</u>	<u>11,262,485</u>	<u>9,878,219</u>	<u>1,384,266</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	-	-	-	-	-

JERSEY CITY PUBLIC SCHOOLS
BLENDED RESOURCE FUND
SCHEDULE OF BLENDED EXPENDITURES-BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Henry Snyder High School (PS #54)

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
Regular Programs-Instruction					
Grades 9-12 Salaries of Teachers	\$ 4,054,500	\$ 22,360	\$ 4,076,860	\$ 3,789,223	\$ 287,637
Regular Programs-Undistributed Instruction					
Other Salaries for Instruction	103,436		103,436	34,455	68,981
Other Purchased Services (400-500 Series)	30,100	1,795	31,895	31,350	545
General Supplies	95,003	18,763	113,766	52,846	60,920
Textbooks	5,000		5,000		5,000
Other Objects	14,625	2,667	17,292	2,590	14,702
Total Regular Programs-Instruction	<u>4,302,664</u>	<u>45,585</u>	<u>4,348,249</u>	<u>3,910,464</u>	<u>437,785</u>
Special Education-Instruction					
Learning and/or Language Disabilities - Mild/Moderate					
Salaries of Teachers	171,080	-	171,080	99,898	71,182
Total Learning and/or Language Disabilities - Mild/Moderate	<u>171,080</u>	<u>-</u>	<u>171,080</u>	<u>99,898</u>	<u>71,182</u>
Resource Room/Resource Center					
Salaries of Teachers	1,257,920		1,257,920	1,122,839	135,081
Other Salaries for Instruction	253,203	-	253,203	229,690	23,513
Total Resource Room/Resource Center	<u>1,511,123</u>	<u>-</u>	<u>1,511,123</u>	<u>1,352,529</u>	<u>158,594</u>
Total Special Education-Instruction	<u>1,682,203</u>	<u>-</u>	<u>1,682,203</u>	<u>1,452,427</u>	<u>229,776</u>
School-Sponsored CoCurricular/Extracurricular Activities - Instruction					
Salaries	50,000	13,080	63,080	3,000	60,080
Total School-Sponsored CoCurricular/Extracurricular Activities - I	<u>50,000</u>	<u>13,080</u>	<u>63,080</u>	<u>3,000</u>	<u>60,080</u>
Total Instruction	<u>6,034,867</u>	<u>58,665</u>	<u>6,093,532</u>	<u>5,365,891</u>	<u>727,641</u>
Undistributed Expenditures					
Attend. and Social Work					
Salaries of Family Liaisons/Community Parent Involvement Sp	33,837	1,000	34,837	34,612	225
Total Attendance and Social Work Services	<u>33,837</u>	<u>1,000</u>	<u>34,837</u>	<u>34,612</u>	<u>225</u>
Health Services					
Salaries	216,440	1,910	218,350	216,020	2,330
Supplies and Materials	3,000	(664)	2,336	1,947	389
Total Health Services	<u>219,440</u>	<u>1,246</u>	<u>220,686</u>	<u>217,967</u>	<u>2,719</u>
Guidance					
Salaries of Other Professional Staff	386,310	12,140	398,450	397,892	558
Other Salaries	223,960	(2,000)	221,960	120,434	101,526
Supplies and Materials	9,200	(78)	9,122	8,822	300
Total Guidance	<u>619,470</u>	<u>10,062</u>	<u>629,532</u>	<u>527,148</u>	<u>102,384</u>
Education Media Services/Library					
Salaries - Regular	64,800	-	64,800	-	64,800
Total Education Media Services/Library	<u>64,800</u>	<u>-</u>	<u>64,800</u>	<u>-</u>	<u>64,800</u>

JERSEY CITY PUBLIC SCHOOLS
BLENDED RESOURCE FUND
SCHEDULE OF BLENDED EXPENDITURES-BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Henry Snyder High School (PS #54)

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
Support Services - School Administration					
Salaries of Principals/Assistant Principals/Program Directors	\$ 692,314	\$ (71,580)	\$ 620,734	\$ 586,815	\$ 33,919
Salaries of Secretarial and Clerical Assistants	184,879	59,730	244,609	237,253	7,356
Other Salaries	540	990	1,530	450	1,080
Other Purchased Services (400-500 series)	37,500	7,948	45,448	27,283	18,165
Supplies and Materials	67,000	(48,255)	18,745	15,349	3,396
Total Support Services - School Administration	<u>982,233</u>	<u>(51,167)</u>	<u>931,066</u>	<u>867,150</u>	<u>63,916</u>
Security					
Salaries	460,871	5,778	466,649	432,000	34,649
Total Security	<u>460,871</u>	<u>5,778</u>	<u>466,649</u>	<u>432,000</u>	<u>34,649</u>
Student Transportation Services					
Contracted Services (Other Than Between Home & School) - \	10,000	12,084	22,084	17,875	4,209
Total Student Transportation Services	<u>10,000</u>	<u>12,084</u>	<u>22,084</u>	<u>17,875</u>	<u>4,209</u>
Unallocated Benefits					
Social Security Contributions	106,538	27,507	134,045	126,778	7,267
TPAF Contributions - ERIP	92,928	84,771	177,699	152,204	25,495
Health Benefits	2,157,702	(13,599)	2,144,103	1,483,020	661,083
Total Unallocated Benefits	<u>2,357,168</u>	<u>98,679</u>	<u>2,455,847</u>	<u>1,762,002</u>	<u>693,845</u>
Total Undistributed Expenditures	<u>4,747,819</u>	<u>77,682</u>	<u>4,825,501</u>	<u>3,858,754</u>	<u>966,747</u>
Total School Based Current Expense	<u>10,782,686</u>	<u>136,347</u>	<u>10,919,033</u>	<u>9,224,645</u>	<u>1,694,388</u>
Total School Based Expenditures	<u>10,782,686</u>	<u>136,347</u>	<u>10,919,033</u>	<u>9,224,645</u>	<u>1,694,388</u>
OTHER FINANCING SOURCES					
Transfers In - Contribution to School Based Budget	10,782,686	136,347	10,919,033	9,224,645	1,694,388
Total Other Financing Sources	<u>10,782,686</u>	<u>136,347</u>	<u>10,919,033</u>	<u>9,224,645</u>	<u>1,694,388</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

JERSEY CITY PUBLIC SCHOOLS
BLENDED RESOURCE FUND
SCHEDULE OF BLENDED EXPENDITURES-BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Dr. Ronald McNair High School (PS #56)

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
Regular Programs-Instruction					
Grades 9-12 Salaries of Teachers	\$ 4,259,230	\$ 8,128	\$ 4,267,358	\$ 3,996,593	\$ 270,765
Regular Programs-Undistributed Instruction					
Other Salaries for Instruction	156,532		156,532		156,532
Other Purchased Services (400-500 Series)	152,630	1,694	154,324	151,213	3,111
General Supplies	101,720	7,430	109,150	84,835	24,315
Textbooks	960	2,660	3,620	3,620	
Other Objects	5,450	2,250	7,700	5,739	1,961
Total Regular Programs-Instruction	<u>4,676,522</u>	<u>22,162</u>	<u>4,698,684</u>	<u>4,242,000</u>	<u>456,684</u>
Special Education-Instruction					
Cognitive - Mild					
General Supplies	5,000	169	5,169	4,416	753
Total Cognitive - Mild	<u>5,000</u>	<u>169</u>	<u>5,169</u>	<u>4,416</u>	<u>753</u>
Autism					
Salaries of Teachers	663,480	(19,000)	644,480	639,200	5,280
Other Salaries for Instruction	395,880	19,000	414,880	389,485	25,395
Total Autism	<u>1,059,360</u>	<u>-</u>	<u>1,059,360</u>	<u>1,028,685</u>	<u>30,675</u>
Total Special Education-Instruction	<u>1,064,360</u>	<u>169</u>	<u>1,064,529</u>	<u>1,033,101</u>	<u>31,428</u>
School-Sponsored CoCurricular/Extracurricular Activities - Instruction					
Salaries	9,610	-	9,610	1,050	8,560
Total School-Sponsored CoCurricular/Extracurricular Acti	<u>9,610</u>	<u>-</u>	<u>9,610</u>	<u>1,050</u>	<u>8,560</u>
Total Instruction	<u>5,750,492</u>	<u>22,331</u>	<u>5,772,823</u>	<u>5,276,151</u>	<u>496,672</u>
Undistributed Expenditures					
Attend. and Social Work					
Salaries of Family Liaisons/Community Parent Involven	37,917	-	37,917	15,167	22,750
Total Attendance and Social Work Services	<u>37,917</u>	<u>-</u>	<u>37,917</u>	<u>15,167</u>	<u>22,750</u>
Health Services					
Salaries	104,280	1,000	105,280	104,280	1,000
Supplies and Materials	2,000	1,482	3,482	3,005	477
Total Health Services	<u>106,280</u>	<u>2,482</u>	<u>108,762</u>	<u>107,285</u>	<u>1,477</u>
Guidance					
Salaries of Other Professional Staff	294,510		294,510	294,510	
Other Salaries	177,680	(38,000)	139,680	26,669	113,011
Supplies and Materials	2,000	169	2,169	1,917	252
Total Guidance	<u>474,190</u>	<u>(37,831)</u>	<u>436,359</u>	<u>323,096</u>	<u>113,263</u>
Education Media Services/Library					
Salaries - Regular	45,177		45,177	45,177	
Supplies and Materials	9,000	(4,028)	4,972	4,750	222
Total Education Media Services/Library	<u>54,177</u>	<u>(4,028)</u>	<u>50,149</u>	<u>49,927</u>	<u>222</u>

JERSEY CITY PUBLIC SCHOOLS
BLENDED RESOURCE FUND
SCHEDULE OF BLENDED EXPENDITURES-BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Dr. Ronald McNair High School (PS #56)

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
Support Services - School Administration					
Salaries of Principals/Assistant Principals/Program Dire	\$ 289,800	\$ 5,000	\$ 294,800	\$ 292,933	\$ 1,867
Salaries of Secretarial and Clerical Assistants	182,192		182,192	173,242	8,950
Other Salaries	1,950		1,950	1,950	
Other Purchased Services (400-500 series)	18,000	(6,158)	11,842	9,618	2,224
Supplies and Materials	6,700	836	7,536	6,620	916
Total Support Services - School Administration	498,642	(322)	498,320	484,363	13,957
Security					
Salaries	135,914	32,000	167,914	167,865	49
Total Security	135,914	32,000	167,914	167,865	49
Student Transportation Services					
Contracted Services (Other Than Between Home & Sch	8,200	5,434	13,634	13,296	338
Total Student Transportation Services	8,200	5,434	13,634	13,296	338
Unallocated Benefits					
Social Security Contributions	83,792	33,502	117,294	114,057	3,237
TPAF Contributions - ERIP	62,628	54,047	116,675	111,611	5,064
Health Benefits	1,874,603	(24,636)	1,849,967	1,593,063	256,904
Total Unallocated Benefits	2,021,023	62,913	2,083,936	1,818,731	265,205
Total Undistributed Expenditures	3,336,343	60,648	3,396,991	2,979,730	417,261
Total School Based Current Expense	9,086,835	82,979	9,169,814	8,255,881	913,933
Total School Based Expenditures	9,086,835	82,979	9,169,814	8,255,881	913,933
OTHER FINANCING SOURCES					
Transfers In - Contribution to School Based Budget	9,086,835	82,979	9,169,814	8,255,881	913,933
Total Other Financing Sources	9,086,835	82,979	9,169,814	8,255,881	913,933
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	-	-	-	-	-

JERSEY CITY PUBLIC SCHOOLS
BLENDED RESOURCE FUND
SCHEDULE OF BLENDED EXPENDITURES-BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Infinity Institute (PS #57)

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
Regular Programs-Instruction					
Grades 6-8 Salaries of Teachers	\$ 370,010		\$ 370,010	\$ 132,931	\$ 237,079
Grades 9-12 Salaries of Teachers	1,815,618	\$ 22,642	1,838,260	1,473,074	365,186
Regular Programs-Undistributed Instruction					
Other Salaries for Instruction	172,560		172,560	66,190	106,370
Other Purchased Services (400-500 Series)	31,400	(4,618)	26,782	26,770	12
General Supplies	102,150	(1,895)	100,255	99,991	264
Textbooks	15,000	(15,000)			-
Other Objects	5,605	(1,169)	4,436	3,186	1,250
Total Regular Programs-Instruction	<u>2,512,343</u>	<u>(40)</u>	<u>2,512,303</u>	<u>1,802,142</u>	<u>710,161</u>
Special Education-Instruction					
Resource Room/Resource Center					
Salaries of Teachers	105,280	-	105,280	89,488	15,792
Total Resource Room/Resource Center	<u>105,280</u>	<u>-</u>	<u>105,280</u>	<u>89,488</u>	<u>15,792</u>
Total Special Education-Instruction	<u>105,280</u>	<u>-</u>	<u>105,280</u>	<u>89,488</u>	<u>15,792</u>
School-Sponsored CoCurricular/Extracurricular Activities - Instruction					
Salaries	12,450	1,800	14,250	13,020	1,230
Total School-Sponsored CoCurricular/Extracurricular Activities - I	<u>12,450</u>	<u>1,800</u>	<u>14,250</u>	<u>13,020</u>	<u>1,230</u>
Total Instruction	<u>2,630,073</u>	<u>1,760</u>	<u>2,631,833</u>	<u>1,904,650</u>	<u>727,183</u>
Undistributed Expenditures					
Health Services					
Salaries	113,780	835	114,615	113,615	1,000
Supplies and Materials	700	(128)	572	561	11
Total Health Services	<u>114,480</u>	<u>707</u>	<u>115,187</u>	<u>114,176</u>	<u>1,011</u>
Guidance					
Salaries of Other Professional Staff	109,880	90	109,970	109,970	-
Supplies and Materials	4,000	7,276	11,276	10,645	631
Total Guidance	<u>113,880</u>	<u>7,366</u>	<u>121,246</u>	<u>120,615</u>	<u>631</u>
Education Media Services/Library					
Salaries - Regular	64,800	(43,000)	21,800		21,800
Supplies and Materials	1,300	(1,300)			-
Total Education Media Services/Library	<u>66,100</u>	<u>(44,300)</u>	<u>21,800</u>	<u>-</u>	<u>21,800</u>
Instructional Staff Training Services					
Other Purchased Services (400-500 series)	1,000	(1,000)			-
Total Instructional 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/Program Directors	292,550	11,600	304,150	302,527	1,623
Salaries of Secretarial and Clerical Assistants	41,635	31,800	73,435	68,816	4,619
Other Purchased Services (400-500 series)	13,863	(869)	12,994	12,767	227
Supplies and Materials	32,274	(12,071)	20,203	18,489	1,714
Other Objects	500	(500)			-
Total Support Services - School Administration	<u>380,822</u>	<u>29,960</u>	<u>410,782</u>	<u>402,599</u>	<u>8,183</u>

JERSEY CITY PUBLIC SCHOOLS
BLENDED RESOURCE FUND
SCHEDULE OF BLENDED EXPENDITURES-BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Infinity Institute (PS #57)

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
Security					
Salaries	\$ 84,360	\$ 4,000	\$ 88,360	\$ 74,908	\$ 13,452
Total Security	<u>84,360</u>	<u>4,000</u>	<u>88,360</u>	<u>74,908</u>	<u>13,452</u>
Student Transportation Services					
Contracted Services (Other Than Between Home & School) - \	7,500	3,218	10,718	8,703	2,015
Total Student Transportation Services	<u>7,500</u>	<u>3,218</u>	<u>10,718</u>	<u>8,703</u>	<u>2,015</u>
Unallocated Benefits					
Social Security Contributions	30,463	14,090	44,553	40,366	4,187
TPAF Contributions - ERIP	44,069	32,683	76,752	60,492	16,260
Health Benefits	874,890	(8,736)	866,154	521,237	344,917
Total Unallocated Benefits	<u>949,422</u>	<u>38,037</u>	<u>987,459</u>	<u>622,095</u>	<u>365,364</u>
Total Undistributed Expenditures	<u>1,717,564</u>	<u>37,988</u>	<u>1,755,552</u>	<u>1,343,096</u>	<u>412,456</u>
Total School Based Current Expense	<u>4,347,637</u>	<u>39,748</u>	<u>4,387,385</u>	<u>3,247,746</u>	<u>1,139,639</u>
Total School Based Expenditures	<u>4,347,637</u>	<u>39,748</u>	<u>4,387,385</u>	<u>3,247,746</u>	<u>1,139,639</u>
OTHER FINANCING SOURCES					
Transfers In - Contribution to School Based Budget	4,347,637	39,748	4,387,385	3,247,746	1,139,639
Total Other Financing Sources	<u>4,347,637</u>	<u>39,748</u>	<u>4,387,385</u>	<u>3,247,746</u>	<u>1,139,639</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

JERSEY CITY PUBLIC SCHOOLS
BLENDED RESOURCE FUND
SCHEDULE OF BLENDED EXPENDITURES-BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Innovation High School (PS #78)

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
Regular Programs-Instruction					
Grades 9-12 Salaries of Teachers	\$ 2,345,360	\$ 34,877	\$ 2,380,237	\$ 1,920,617	\$ 459,620
Regular Programs-Undistributed Instruction					
Other Salaries for Instruction	68,624		68,624		68,624
Other Purchased Services (400-500 Series)	97,150	(27,468)	69,682	50,703	18,979
General Supplies	15,976	1,933	17,909	14,263	3,646
Textbooks	3,500	3,052	6,552	6,416	136
Other Objects	2,987	875	3,862	1,813	2,049
Total Regular Programs-Instruction	<u>2,533,597</u>	<u>13,269</u>	<u>2,546,866</u>	<u>1,993,812</u>	<u>553,054</u>
Special Education-Instruction					
Resource Room/Resource Center					
Salaries of Teachers	329,600	(1,800)	327,800	259,379	68,421
Total Resource Room/Resource Center	<u>329,600</u>	<u>(1,800)</u>	<u>327,800</u>	<u>259,379</u>	<u>68,421</u>
Total Special Education-Instruction	<u>329,600</u>	<u>(1,800)</u>	<u>327,800</u>	<u>259,379</u>	<u>68,421</u>
School-Sponsored CoCurricular/Extracurricular Activities - Instruction					
Salaries	7,900	6,215	14,115	14,115	-
Total School-Sponsored CoCurricular/Extracurricular Acti	<u>7,900</u>	<u>6,215</u>	<u>14,115</u>	<u>14,115</u>	<u>-</u>
Total Instruction	<u>2,871,097</u>	<u>17,684</u>	<u>2,888,781</u>	<u>2,267,306</u>	<u>621,475</u>
Undistributed Expenditures					
Health Services					
Supplies and Materials	1,000	19	1,019	1,019	-
Total Health Services	<u>1,000</u>	<u>19</u>	<u>1,019</u>	<u>1,019</u>	<u>-</u>
Guidance					
Salaries of Other Professional Staff	114,030		114,030	112,530	1,500
Supplies and Materials	6,000	92	6,092	6,092	-
Total Guidance	<u>120,030</u>	<u>92</u>	<u>120,122</u>	<u>118,622</u>	<u>1,500</u>
Support Services - School Administration					
Salaries of Principals/Assistant Principals/Program Dire	169,937	3,000	172,937	171,769	1,168
Salaries of Secretarial and Clerical Assistants	70,216	45,500	115,716	110,300	5,416
Other Purchased Services (400-500 series)	12,500	1,742	14,242	12,576	1,666
Supplies and Materials	8,000	1,645	9,645	9,639	6
Total Support Services - School Administration	<u>260,653</u>	<u>51,887</u>	<u>312,540</u>	<u>304,284</u>	<u>8,256</u>
Security					
Salaries	78,417	5,000	83,417	82,577	840
Total Security	<u>78,417</u>	<u>5,000</u>	<u>83,417</u>	<u>82,577</u>	<u>840</u>
Student Transportation Services					
Contracted Services (Other Than Between Home & Sch	3,000	5,484	8,484	4,794	3,690
Total Student Transportation Services	<u>3,000</u>	<u>5,484</u>	<u>8,484</u>	<u>4,794</u>	<u>3,690</u>

JERSEY CITY PUBLIC SCHOOLS
BLENDED RESOURCE FUND
SCHEDULE OF BLENDED EXPENDITURES-BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Innovation High School (PS #78)

	Original Budget	Adjustments	Final Budget	Actual	Variance Final Budget to Actual
Unallocated Benefits					
Social Security Contributions	\$ 28,318	\$ 11,105	\$ 39,423	\$ 35,952	\$ 3,471
TPAF Contributions - ERIP	35,739	21,260	56,999	42,049	14,950
Health Benefits	969,498	(61,115)	908,383	648,828	259,555
Total Unallocated Benefits	<u>1,033,555</u>	<u>(28,750)</u>	<u>1,004,805</u>	<u>726,829</u>	<u>277,976</u>
Total Undistributed Expenditures	<u>1,496,655</u>	<u>33,732</u>	<u>1,530,387</u>	<u>1,238,125</u>	<u>292,262</u>
Total School Based Current Expense	<u>4,367,752</u>	<u>51,416</u>	<u>4,419,168</u>	<u>3,505,431</u>	<u>913,737</u>
Total School Based Expenditures	<u>4,367,752</u>	<u>51,416</u>	<u>4,419,168</u>	<u>3,505,431</u>	<u>913,737</u>
OTHER FINANCING SOURCES					
Transfers In - Contribution to School Based Budget	<u>4,367,752</u>	<u>51,416</u>	<u>4,419,168</u>	<u>3,505,431</u>	<u>913,737</u>
Total Other Financing Sources	<u>4,367,752</u>	<u>51,416</u>	<u>4,419,168</u>	<u>3,505,431</u>	<u>913,737</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

SPECIAL REVENUE FUND

**JERSEY CITY PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

	Total <u>Brought Forward</u>	IDEA Basic	ARP- IDEA Basic	IDEA Preschool	ARP- IDEA Preschool	Grand <u>Total</u>
REVENUES						
Intergovernmental						
State	\$ 70,238,703					\$ 70,238,703
Federal	51,094,704	\$ 7,629,089	\$ 581,161	\$ 151,682	\$ 86,504	59,543,140
Local	2,680,463	-	-	-	-	2,680,463
Total Revenues	124,013,870	7,629,089	581,161	151,682	86,504	132,462,306
EXPENDITURES						
Instruction						
Salaries of Teachers	21,856,717	465,557	89,402	80,665		22,492,341
Other Salaries for Instruction	8,190,126					8,190,126
Unused Vacation Payment to Terminated/Retired Staff	9,235					9,235
Purchased Professional/Technical Services	242,832	504,772				747,604
Purchased Professional/Educational Services	105,550					105,550
Other Purchased Services	2,495,401	152,410	20,564		8,178	2,676,553
Tuition to Other LEAs Within the State - Regular	1,284,212	4,751,574				6,036,186
General Supplies	9,554,107	646,497	449,402	45,652	78,326	10,773,984
Textbooks	4,844,762					4,844,762
Other Objects	102,886					102,886
Student Activities and Athletics	1,032,528					1,032,528
Total Instruction	49,718,256	6,521,210	599,368	126,317	86,504	57,011,755
Support Services						
Salaries of Supervisors of Instruction	1,053,721	81,958				1,135,679
Salaries of Principals/Assistants/Program Dir	348,652					348,652
Salaries of Other Professional Staff	2,471,777					2,471,777
Salaries of Secretarial and Clerical Asst.	418,010					418,010
Other Salaries	5,003,769	515,018				5,518,787
Salaries of Community Parent Involvement Specialists	64,800					64,800
Salaries of Master Teachers	1,336,660					1,336,660
Unused Vacation Payment to Terminated/Retired Staff	21,870					21,870
Personal Services-Employee Benefits	10,027,555	257,096	25	21,616		10,306,292
Purchased Professional/Technical Services	3,597,079					3,597,079
Purchased Educational Services - Contracted Pre-K	27,903,155					27,903,155
Purchased Educational Services - Head Start	2,571,518					2,571,518
Other Purchased Professional Services - Educational Services	6,650					6,650
Cleaning, Repairs and Maintenance	8,500					8,500
Rentals	10,000					10,000
Other Purchased Services	7,411,594	413				7,412,007
Contracted Services - Transp. (B/W Home and School)	362,880					362,880
Contracted Services - Transp. (Field Trips)	57,664					57,664
Travel	4,228					4,228
Supplies and Materials	908,406	1,258				909,664
Other Objects	1,909					1,909
Indirect Costs	41,445	252,136		3,749		297,330
Scholarships	8,100					8,100
Total Support Services	63,639,942	1,107,879	25	25,365	-	64,773,211
Facilities Acquisition and Construction						
Buildings	1,491,064					1,491,064
Instructional Equipment	1,446,083		21,768			1,467,851
Noninstructional Equipment	55,814					55,814
Total Facilities Acq. and Construction	2,992,961	-	21,768	-	-	3,014,729
Total Expenditures	116,351,259	7,629,089	581,161	151,682	86,504	124,799,695
Excess of Revenues Over Expenditures	7,662,611	-	-	-	-	7,662,611
Other Financing Sources (Uses)						
Transfer In - General Fund	1,394,484					1,394,484
Transfer Out - Contribution to School Based Budget	(9,030,617)					(9,030,617)
Total Other Financing Sources (Uses)	(7,636,133)	-	-	-	-	(7,636,133)
Excess (Deficiency) of Revenues and Other Financing Sources Over/(Under) Expenditures	26,478	-	-	-	-	26,478
Fund Balance, Beginning of Year	1,053,926	-	-	-	-	1,053,926
Fund Balance, End of Year	\$ 1,080,404	\$ -	\$ -	\$ -	\$ -	\$ 1,080,404

JERSEY CITY PUBLIC SCHOOLS
 SPECIAL REVENUE FUND
 COMBINING SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES - BUDGETARY BASIS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	Total Brought Forward	ESEA					CARES Emergency Relief	Total Carried Forward
		Title I	Title I - SIA	Title II	Title III	Title IV		
REVENUES								
Intergovernmental								
State	\$ 70,238,703							\$ 70,238,703
Federal	33,658,983	\$ 12,248,021	\$ 1,662,406	\$ 913,469	\$ 748,378	\$ 1,461,148	\$ 402,299	51,094,704
Local	2,680,463	-	-	-	-	-	-	2,680,463
Total Revenues	106,578,149	12,248,021	1,662,406	913,469	748,378	1,461,148	402,299	124,013,870
EXPENDITURES								
Instruction								
Salaries of Teachers	21,309,473	211,756	193,560		3,955	137,973		21,856,717
Other Salaries for Instruction	8,188,659		603			864		8,190,126
Unused Vacation Payment to Terminated/Retired Staff	9,235							9,235
Purchased Professional/Technical Services	137,765	48,000				57,067		242,832
Purchased Professional/Educational Services	105,550							105,550
Other Purchased Services	1,854,921	7,478	288,625		45,733	298,644		2,495,401
Tuition to Other LEAs Within the State - Regular	1,284,212							1,284,212
General Supplies	6,991,923	705,438	442,014		445,786	890,161	78,785	9,554,107
Textbooks	4,844,762							4,844,762
Other Objects	87,691	912				14,283		102,886
Student Activities and Athletics	1,032,528							1,032,528
Total Instruction	45,846,719	973,584	924,802	-	495,474	1,398,992	78,785	49,718,356
Support Services								
Salaries of Supervisors of Instruction	559,900	493,821						1,053,721
Salaries of Principals/Assistants/Program Dir	163,221	185,431						348,652
Salaries of Other Professional Staff	2,471,777							2,471,777
Salaries of Secretarial and Clerical Asst.	351,780	66,230						418,010
Other Salaries	4,203,176	298,025	51,510	423,886	18	27,154		5,003,769
Salaries of Community Parent Involvement Specialists	64,800							64,800
Salaries of Master Teachers	1,336,660							1,336,660
Unused Vacation Payment to Terminated/Retired Staff	21,870							21,870
Personal Services-Employee Benefits	9,681,021	208,277	3,973	132,436		1,848		10,027,555
Purchased Professional/Technical Services	2,107,976	764,767	666,900	6,837	50,099	500		3,597,079
Purchased Educational Services - Contracted Pre-K	27,903,155							27,903,155
Purchased Educational Services - Head Start	2,571,518							2,571,518
Other Purchased Professional Services - Educational Services	6,650							6,650
Cleaning, Repairs and Maintenance	8,500							8,500
Rentals	-	10,000						10,000
Other Purchased Services	6,954,094	84,308	5,573	140,717	190,077	17,385	19,440	7,411,594
Contracted Services - Transp. (B/W Home and School)	362,880							362,880
Contracted Services - Transp. (Field Trips)	57,664							57,664
Travel	4,228							4,228
Supplies and Materials	263,007	109,374	9,648	209,593	12,710		304,074	908,406
Other Objects	1,435	474						1,909
Indirect Costs	41,445							41,445
Scholarships	8,100							8,100
Total Support Services	59,144,857	2,220,707	737,604	913,469	252,904	46,887	323,514	63,639,942
Facilities Acquisition and Construction								
Buildings	1,491,064							1,491,064
Instructional Equipment	1,407,701	23,113				15,269		1,446,083
Noninstructional Equipment	55,814							55,814
Total Facilities Acq. and Construction	2,954,579	23,113	-	-	-	15,269	-	2,992,961
Total Expenditures	107,946,155	3,217,404	1,662,406	913,469	748,378	1,461,148	402,299	116,351,259
Excess of Revenues Over Expenditures	(1,368,006)	9,030,617	-	-	-	-	-	7,662,611
Other Financing Sources (Uses)								
Transfer In - General Fund	1,394,484							1,394,484
Transfer Out - Contribution to School Based Budget	-	(9,030,617)						(9,030,617)
Total Other Financing Sources (Uses)	1,394,484	(9,030,617)	-	-	-	-	-	(7,636,133)
Excess (Deficiency) of Revenues and Other Financing Sources Over/(Under) Expenditures	26,478	-	-	-	-	-	-	26,478
Fund Balance, Beginning of Year	1,053,926							1,053,926
Fund Balance, End of Year	\$ 1,080,404	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,080,404

JERSEY CITY PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	Total Brought Forward	ESSER II			ESSER III	Carl D. Perkins	21st Century	Total Carried Forward
		ESSER II	Learning Acceleration	Mental Health	ARP			
REVENUES								
Intergovernmental								
State	\$ 70,238,703							\$ 70,238,703
Federal	333,105	\$ 17,995,544	\$ 2,342,981	\$ 49,384	\$ 12,353,669	\$ 123,441	\$ 460,859	33,658,983
Local	2,680,463	-	-	-	-	-	-	2,680,463
Total Revenues	73,252,271	17,995,544	2,342,981	49,384	12,353,669	123,441	460,859	106,578,149
EXPENDITURES								
Instruction								
Salaries of Teachers	16,078,860	4,591,150	-	-	401,585	15,330	222,548	21,309,473
Other Salaries for Instruction	7,183,868	1,004,791	-	-	-	-	-	8,188,659
Unused Vacation Payment to Terminated/Retired Staff	9,235	-	-	-	-	-	-	9,235
Purchased Professional/Technical Services	-	-	40,000	-	-	10,321	87,444	137,765
Purchased Professional/Educational Services	105,550	-	-	-	-	-	-	105,550
Other Purchased Services	418,274	-	964,757	-	447,890	24,000	-	1,854,921
Tuition to Other LEAs Within the State - Regular	1,284,212	-	-	-	-	-	-	1,284,212
General Supplies	788,357	852,404	1,053,666	-	4,244,746	42,012	10,738	6,991,923
Textbooks	172,531	4,672,231	-	-	-	-	-	4,844,762
Other Objects	3,371	-	11,570	-	72,750	-	-	87,691
Student Activities and Athletics	1,032,528	-	-	-	-	-	-	1,032,528
Total Instruction	27,076,786	11,120,576	2,069,993	-	5,166,971	91,663	320,730	45,846,719
Support Services								
Salaries of Supervisors of Instruction	559,900	-	-	-	-	-	-	559,900
Salaries of Principals/Assistants/Program Dir	163,221	-	-	-	-	-	-	163,221
Salaries of Other Professional Staff	2,471,777	-	-	-	-	-	-	2,471,777
Salaries of Secretarial and Clerical Asst.	351,780	-	-	-	-	-	-	351,780
Other Salaries	1,394,399	2,657,470	-	-	54,718	1,980	94,669	4,203,176
Salaries of Community Parent Involvement Specialists	64,800	-	-	-	-	-	-	64,800
Salaries of Master Teachers	1,336,660	-	-	-	-	-	-	1,336,660
Unused Vacation Payment to Terminated/Retired Staff	21,870	-	-	-	-	-	-	21,870
Personal Services-Employee Benefits	9,054,537	593,546	-	-	27,514	-	5,424	9,681,021
Purchased Professional/Technical Services	556,579	507,320	13,982	49,384	942,976	5,795	31,940	2,107,976
Purchased Educational Services - Contracted Pre-K	27,903,155	-	-	-	-	-	-	27,903,155
Purchased Educational Services - Head Start	2,571,518	-	-	-	-	-	-	2,571,518
Other Purchased Professional Services - Educational Services	6,650	-	-	-	-	-	-	6,650
Cleaning, Repairs and Maintenance	-	-	-	-	-	8,500	-	8,500
Other Purchased Services	385,183	312,332	159,231	-	6,084,192	5,000	8,156	6,954,094
Contracted Services - Transp. (B/W Home and School)	362,880	-	-	-	-	-	-	362,880
Contracted Services - Transp. (Field Trips)	57,664	-	-	-	-	-	-	57,664
Travel	4,228	-	-	-	-	-	-	4,228
Supplies and Materials	158,399	-	97,458	-	7,150	-	-	263,007
Other Objects	1,435	-	-	-	-	-	-	1,435
Indirect Costs	39,945	-	-	-	-	1,500	-	41,445
Scholarships	8,100	-	-	-	-	-	-	8,100
Total Support Services	47,474,680	4,070,668	270,671	49,384	7,116,550	22,775	140,129	59,144,857
Facilities Acquisition and Construction								
Buildings	-	1,491,064	-	-	-	-	-	1,491,064
Instructional Equipment	12,997	1,313,236	2,317	-	70,148	9,003	-	1,407,701
Noninstructional Equipment	55,814	-	-	-	-	-	-	55,814
Total Facilities Acq. and Construction	68,811	2,804,300	2,317	-	70,148	9,003	-	2,954,579
Total Expenditures	74,620,277	17,995,544	2,342,981	49,384	12,353,669	123,441	460,859	107,946,155
Excess of Revenues Over Expenditures	(1,368,006)	-	-	-	-	-	-	(1,368,006)
Other Financing Sources (Uses)								
Transfer In - General Fund	1,394,484	-	-	-	-	-	-	1,394,484
Transfer Out - Contribution to School Based Budget	-	-	-	-	-	-	-	-
Total Other Finances Sources (Uses)	1,394,484	-	-	-	-	-	-	1,394,484
Excess (Deficiency) of Revenues and Other Financing Sources Over/(Under) Expenditures	26,478	-	-	-	-	-	-	26,478
Fund Balance, Beginning of Year	1,053,926	-	-	-	-	-	-	1,053,926
Fund Balance, End of Year	\$ 1,080,404	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,080,404

**JERSEY CITY PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

	Total Brought Forward	ECPA Wrap Around	ARP Homeless II	New Jersey Nonpublic Aid				Total Carried Forward
				Nonpublic Textbooks	Nonpublic Nursing	Nonpublic Technology	Nonpublic Security	
REVENUES								
Intergovernmental								
State	\$ 68,967,312	\$ 494,685	\$ -	\$ 172,531	\$ 375,447	\$ 84,314	\$ 144,414	\$ 70,238,703
Federal	253,105	-	80,000	-	-	-	-	333,105
Local	2,680,463	-	-	-	-	-	-	2,680,463
Total Revenues	71,900,880	494,685	80,000	172,531	375,447	84,314	144,414	73,252,271
EXPENDITURES								
Instruction								
Salaries of Teachers	16,078,860	-	-	-	-	-	-	16,078,860
Other Salaries for Instruction	7,183,868	-	-	-	-	-	-	7,183,868
Unused Vacation Payment to Terminated/Retired Staff	9,235	-	-	-	-	-	-	9,235
Purchased Professional/Educational Services	105,550	-	-	-	-	595	-	105,550
Other Purchased Services	417,679	-	-	-	-	-	595	418,274
Tuition to Other LEAs Within the State - Regular	1,284,212	-	-	-	-	-	76,971	1,284,212
General Supplies	216,701	494,685	-	-	-	-	-	788,357
Textbooks	-	-	-	172,531	-	-	-	172,531
Other Objects	3,371	-	-	-	-	-	-	3,371
Student Activities and Athletics	1,032,528	-	-	-	-	-	-	1,032,528
Total Instruction	26,332,004	494,685	-	172,531	-	77,566	-	27,076,786
Support Services								
Salaries of Supervisors of Instruction	559,900	-	-	-	-	-	-	559,900
Salaries of Principals/Assistants/Program Dir	163,221	-	-	-	-	-	-	163,221
Salaries of Other Professional Staff	2,471,777	-	-	-	-	-	-	2,471,777
Salaries of Secretarial and Clerical Asst.	351,780	-	-	-	-	-	-	351,780
Other Salaries	1,394,399	-	-	-	-	-	-	1,394,399
Salaries of Community Parent Involvement Specialists	64,800	-	-	-	-	-	-	64,800
Salaries of Master Teachers	1,336,660	-	-	-	-	-	-	1,336,660
Unused Vacation Payment to Terminated/Retired Staff	21,870	-	-	-	-	-	-	21,870
Personal Services-Employee Benefits	9,054,537	-	-	-	-	-	22,147	9,054,537
Purchased Professional/Technical Services	158,985	-	-	-	375,447	-	-	556,579
Purchased Educational Services - Contracted Pre-K	27,903,155	-	-	-	-	-	-	27,903,155
Purchased Educational Services - Head Start	2,571,518	-	-	-	-	-	-	2,571,518
Other Purchased Professional Services - Educational Services	6,650	-	-	-	-	-	-	6,650
Other Purchased Services	284,124	-	80,000	-	-	-	21,059	385,183
Contracted Services - Transp. (B/W Home and School)	362,880	-	-	-	-	-	-	362,880
Contracted Services - Transp. (Field Trips)	57,664	-	-	-	-	-	-	57,664
Travel	4,228	-	-	-	-	-	-	4,228
Supplies and Materials	87,579	-	-	-	-	-	70,820	158,399
Other Objects	1,435	-	-	-	-	-	-	1,435
Indirect Costs	39,945	-	-	-	-	-	-	39,945
Scholarships	8,100	-	-	-	-	-	-	8,100
Total Support Services	46,905,207	-	80,000	-	375,447	-	114,026	47,474,680
Facilities Acquisition and Construction								
Instructional Equipment	6,249	-	-	-	-	6,748	-	12,997
Noninstructional Equipment	25,426	-	-	-	-	-	30,388	55,814
Total Facilities Acq. and Construction	31,675	-	-	-	-	6,748	30,388	68,811
Total Expenditures	73,268,886	494,685	80,000	172,531	375,447	84,314	144,414	74,620,277
Excess of Revenues Over Expenditures	(1,368,006)	-	-	-	-	-	-	(1,368,006)
Other Financing Sources (Uses)								
Transfer In - General Fund	1,394,484	-	-	-	-	-	-	1,394,484
Transfer Out - Contribution to School Based Budget	-	-	-	-	-	-	-	-
Total Other Finances Sources (Uses)	1,394,484	-	-	-	-	-	-	1,394,484
Excess (Deficiency) of Revenues and Other Financing Sources Over/(Under) Expenditures	26,478	-	-	-	-	-	-	26,478
Fund Balance, Beginning of Year	1,053,926	-	-	-	-	-	-	1,053,926
Fund Balance, End of Year	\$ 1,080,404	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,080,404

JERSEY CITY PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	Total Brought Forward	Chapter 192 - Auxiliary Services		Chapter 193 - Handicapped Services			Adult Education	Total Carried Forward
		Compensatory Education	ESL	Supplemental Instruction	Examination and Classification	Corrective Speech		
REVENUES								
Intergovernmental								
State	\$ 68,523,813	\$ 276,530	\$ 4,947	\$ 40,859	\$ 71,278	\$ 49,885		\$ 68,967,312
Federal							253,105	253,105
Local	2,680,463	-	-	-	-	-	-	2,680,463
Total Revenues	71,204,276	276,530	4,947	40,859	71,278	49,885	253,105	71,900,880
EXPENDITURES								
Instruction								
Salaries of Teachers	15,778,184	112,545	-	-	-	-	188,131	16,078,860
Other Salaries for Instruction	7,183,868	-	-	-	-	-	-	7,183,868
Unused Vacation Payment to Terminated/Retired Staff	9,235	-	-	-	-	-	-	9,235
Purchased Professional/Educational Services		105,550	-	-	-	-	-	105,550
Other Purchased Services	402,679	15,000	-	-	-	-	-	417,679
Tuition to Other LEAs Within the State - Regular	1,284,212	-	-	-	-	-	-	1,284,212
General Supplies	165,155	2,053	-	-	-	-	49,493	216,701
Other Objects	3,371	-	-	-	-	-	-	3,371
Student Activities and Athletics	1,032,528	-	-	-	-	-	-	1,032,528
Total Instruction	25,859,232	235,148	-	-	-	-	237,624	26,332,004
Support Services								
Salaries of Supervisors of Instruction	559,900	-	-	-	-	-	-	559,900
Salaries of Principals/Assistants/Program Dir	163,221	-	-	-	-	-	-	163,221
Salaries of Other Professional Staff	2,471,777	-	-	-	-	-	-	2,471,777
Salaries of Secretarial and Clerical Asst.	351,780	-	-	-	-	-	-	351,780
Other Salaries	1,394,399	-	-	-	-	-	-	1,394,399
Salaries of Community Parent Involvement Specialists	64,800	-	-	-	-	-	-	64,800
Salaries of Master Teachers	1,336,660	-	-	-	-	-	-	1,336,660
Unused Vacation Payment to Terminated/Retired Staff	21,870	-	-	-	-	-	-	21,870
Personal Services - Employee Benefits	9,022,974	23,811	-	-	-	-	7,752	9,054,537
Purchased Professional/Technical Services	-	-	4,710	38,905	67,870	47,500	-	158,985
Purchased Educational Services - Contracted Pre-K	27,903,155	-	-	-	-	-	-	27,903,155
Purchased Educational Services - Head Start	2,571,518	-	-	-	-	-	-	2,571,518
Other Purchased Professional Services - Educational Services	6,650	-	-	-	-	-	4,193	6,650
Other Purchased Services	279,931	-	-	-	-	-	-	284,124
Contracted Services - Transp. (B/W Home and School)	362,880	-	-	-	-	-	-	362,880
Contracted Services - Transp. (Field Trips)	57,664	-	-	-	-	-	-	57,664
Travel	4,228	-	-	-	-	-	-	4,228
Supplies and Materials	79,695	4,348	-	-	-	-	3,536	87,579
Other Objects	1,435	-	-	-	-	-	-	1,435
Indirect Costs	18,738	13,223	237	1,954	3,408	2,385	-	39,945
Scholarships	8,100	-	-	-	-	-	-	8,100
Total Support Services	46,681,375	41,382	4,947	40,859	71,278	49,885	15,481	46,905,207
Facilities Acquisition and Construction								
Instructional Equipment	6,249	-	-	-	-	-	-	6,249
Noninstructional Equipment	25,426	-	-	-	-	-	-	25,426
Total Facilities Acq. and Construction	31,675	-	-	-	-	-	-	31,675
Total Expenditures	72,572,282	276,530	4,947	40,859	71,278	49,885	253,105	73,268,886
Excess of Revenues Over Expenditures	(1,368,006)	-	-	-	-	-	-	(1,368,006)
Other Financing Sources (Uses)								
Transfer In - General Fund	1,394,484	-	-	-	-	-	-	1,394,484
Transfer Out - Contribution to School Based Budget	-	-	-	-	-	-	-	-
Total Other Finance Sources (Uses)	1,394,484	-	-	-	-	-	-	1,394,484
Excess (Deficiency) of Revenues and Other Financing Sources Over(Under) Expenditures	26,478	-	-	-	-	-	-	26,478
Fund Balance, Beginning of Year	1,053,926	-	-	-	-	-	-	1,053,926
Fund Balance, End of Year	\$ 1,080,404	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,080,404

JERSEY CITY PUBLIC SCHOOLS
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	Other Local Grants	CASPER Hiring and Retention	CASPER Local Grant	Miscellaneous Local	Preschool Education Aid	Student Activities	Scholarship	Total Carried Forward
REVENUES								
Intergovernmental								
State					\$ 68,523,813			\$ 68,523,813
Federal								
Local	\$ 314,898	\$ 483,573	\$ 423,025	\$ 391,861	-	\$ 1,045,905	\$ 21,201	\$ 2,680,465
Total Revenues	314,898	483,573	423,025	391,861	68,523,813	1,045,905	21,201	71,204,276
EXPENDITURES								
Instruction								
Salaries of Teachers	116,732				15,661,452			15,778,184
Other Salaries for Instruction					7,183,868			7,183,868
Unused Vacation Payment to Terminated/Retired Staff					9,235			9,235
Other Purchased Services	4,406		286,969		111,304			402,679
Tuition to Other LEAs Within the State - Regular					1,284,212			1,284,212
General Supplies	40,822		119,817		4,516			165,155
Other Objects					3,371			3,371
Student Activities and Athletics						1,032,528		1,032,528
Total Instruction	161,960	-	406,786	-	24,257,958	1,032,528	-	25,859,232
Support Services								
Salaries of Supervisors of Instruction					559,900			559,900
Salaries of Principals/Assistants/Program Dir					163,221			163,221
Salaries of Other Professional Staff					2,471,777			2,471,777
Salaries of Secretarial and Clerical Asst.	2,145				349,635			351,780
Other Salaries	10,480	450,000	16,239	198,411	719,269			1,394,399
Salaries of Community Parent Involvement Specialists					64,800			64,800
Salaries of Master Teachers					1,336,660			1,336,660
Unused Vacation Payment to Terminated/Retired Staff					21,870			21,870
Personal Services-Employee Benefits	1,137	33,573		11,713	8,976,551			9,022,974
Purchased Educational Services - Contracted Pro-K					27,903,155			27,903,155
Purchased Educational Services - Head Start					2,571,518			2,571,518
Other Purchased Professional Services - Educational Services					6,650			6,650
Other Purchased Services	116,932			162,999				279,931
Contracted Services - Transp. (B/W Home and School)					362,880			362,880
Contracted Services - Transp. (Field Trips)					57,664			57,664
Travel					4,228			4,228
Supplies and Materials	14,560				65,155			79,695
Other Objects	1,435							1,435
Indirect Costs				18,738				18,738
Scholarships							8,100	8,100
Total Support Services	146,689	483,573	16,239	391,861	45,634,913	-	8,100	46,681,375
Facilities Acquisition and Construction								
Instructional Equipment	6,249							6,249
Noninstructional Equipment					25,426			25,426
Total Facilities Acq. and Construction	6,249	-	-	-	25,426	-	-	31,675
Total Expenditures	314,898	483,573	423,025	391,861	69,918,297	1,032,528	8,100	72,572,282
Excess of Revenues Over Expenditures					(1,394,484)	13,377	13,101	(1,368,006)
Other Financing Sources (Uses)								
Transfer In - General Fund					1,394,484			1,394,484
Transfer Out - Contribution to School Based Budget								
Total Other Finances Sources (Uses)	-	-	-	-	1,394,484	-	-	1,394,484
Excess (Deficiency) of Revenues and Other Financing Sources Over/(Under) Expenditures						13,377	13,101	26,478
Fund Balance, Beginning of Year						485,352	568,574	1,053,926
Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 498,729	\$ 581,675	\$ 1,080,404

**JERSEY CITY PUBLIC SCHOOLS
SPECIAL REVENUE FUND
PRESCHOOL EDUCATION AID
SCHEDULE OF EXPENDITURES BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

<u>Summary</u>	<u>Original Budget</u>	<u>Adjustment</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final Budget to Actual</u>
Instruction					
Salaries of Teachers	\$ 17,450,650		\$ 17,450,650	\$ 15,661,452	\$ 1,789,198
Other Salaries for Instruction	8,097,248		8,097,248	7,183,868	913,380
Unused Vacation Payment to Terminated/Retired Staff	56,250		56,250	9,235	47,015
Other Purchased Services	250,000	\$ (675)	249,325	111,304	138,021
Tuition to Other LEA's - w/in State - Regular	1,295,730		1,295,730	1,284,212	11,518
General Supplies	650,000	(746)	649,254	4,516	644,738
Other Objects	-	3,996	3,996	3,371	625
Total Instruction	<u>27,799,878</u>	<u>2,575</u>	<u>27,802,453</u>	<u>24,257,958</u>	<u>3,544,495</u>
Support Services					
Salaries of Supervisors of Instruction	559,900		559,900	559,900	
Salaries of Program Directors	311,100		311,100	163,221	147,879
Salaries of Other Professional Staff	3,188,050		3,188,050	2,471,777	716,273
Salaries of Secretaries and Clerical Assistants	402,810		402,810	349,635	53,175
Other Salaries	725,131		725,131	719,269	5,862
Salaries of Community Parent Involvement Specialists	64,800		64,800	64,800	
Salaries of Master Teachers	1,406,860		1,406,860	1,336,660	70,200
Unused Vacation Payment to Terminated/Retired Staff	112,500		112,500	21,870	90,630
Personal Services - Employee Benefits	11,072,133		11,072,133	8,976,551	2,095,582
Purchased Educ. Svcs. - Contracted Pre-K	28,693,628		28,693,628	27,903,155	790,473
Purchased Educ. Svcs. - Head Start	3,138,498		3,138,498	2,571,518	566,980
Other Purchased Professional - Ed. Services	73,095	11,400	84,495	6,650	77,845
Other Purchased Professional Services	770,553		770,553		770,553
Cleaning, Repairs and Maintenance	5,000		5,000		5,000
Contracted Services - Transp. (B/W Home and School)	1,831,680		1,831,680	362,880	1,468,800
Contracted Services - Transportation (Field Trips)	650,000	675	650,675	57,664	593,011
Travel	8,000		8,000	4,228	3,772
Supplies and Materials	400,000		400,000	65,135	334,865
Other Objects	132,000	(14,650)	117,350	-	117,350
Total Support Services	<u>53,545,738</u>	<u>(2,575)</u>	<u>53,543,163</u>	<u>45,634,913</u>	<u>7,908,250</u>
Facilities Acquisition and Construction Services					
Instructional Equipment	700,096		700,096		700,096
Non-Instructional Equipment	150,000	-	150,000	25,426	124,574
Total Facilities Acquisition and Construction Services	<u>850,096</u>	<u>-</u>	<u>850,096</u>	<u>25,426</u>	<u>824,670</u>
Total Expenditures	<u>\$ 82,195,712</u>	<u>\$ -</u>	<u>\$ 82,195,712</u>	<u>\$ 69,918,297</u>	<u>\$ 12,277,415</u>

Calculation of Budget and Carryover

Total 2022-2023 Preschool Education Aid Allocation	\$ 71,206,864
Actual Preschool Carryover (June 30, 2022)	19,192,159
Prior Year Encumbrances Cancelled	
Budgeted Transfer from General Fund	1,394,484
Total Funds Available for 2022-2023 Budget	<u>91,793,507</u>
Less: 2022-2023 Budgeted Preschool Education Aid (Including Prior Year Budgeted Carryover)	82,195,712
Available & Unbudgeted Preschool Funds as of June 30, 2023	<u>9,597,795</u>
Add: June 30, 2023 Unexpended Preschool Education Aid	12,277,415
2022-2023 Actual Carryover - Preschool Education Aid	<u>\$ 21,875,210</u>
2022-2023 Preschool Education Aid Carryover Budgeted in 2023-2024	<u>\$ 9,597,795</u>

CAPITAL PROJECTS FUND

**JERSEY CITY PUBLIC SCHOOLS
CAPITAL PROJECTS FUND
SUMMARY SCHEDULE OF PROJECT EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

<u>Issue/Project Title</u>	<u>Approval Date</u>	<u>Ref.</u>	<u>Modified Appropriation</u>	<u>Expenditures to Date</u>		<u>Cancelled</u>	<u>Unexpended Balance June 30, 2023</u>
				<u>Prior Years</u>	<u>Current Year</u>		
School Development Authority (On-Behalf)			\$ 408,005,036	\$ 407,791,640	\$ 213,396		
School Development Authority (Direct)							
Rehabilitation of Nicolaus Copernicus School Number 25 - School Facility Project	2012	F-2a	1,188,700	1,082,214			\$ 106,486
Rehabilitation of Nicolaus Copernicus School Number 25 - School Facility Project	2013	F-2b	1,536,100	1,489,155			46,945
Local Projects:							
Solar Panels and Associated Equipment	2009	F-2c	3,603,583	3,573,482			30,101
Acquisition of Various Equipment	2011	F-2d	3,000,000	2,997,900			2,100
Securing Our Children's Future Bond Act							
Water Infrastructure Grant	2023	F-2e	4,061,618		730,476	3,331,142	
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 (96-081A)			17,250,000	17,194,970			55,030
Acquire Sites for Pre-K Classes and Programs (00-40A)			837,482				837,482
Acquire Sites for Pre-K Classes and Programs (00-40A)			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. Harre Moore School (C-497)			5,000,000	4,642,113	-	-	357,887
			<u>\$ 477,247,589</u>	<u>\$ 468,158,174</u>	<u>\$ 943,872</u>	<u>\$ 3,331,142</u>	<u>\$ 4,814,401</u>
<u>Reconciliation to GAAP Basis</u>							
							\$ 4,814,401
							(4,628,769)
							(153,431)
							<u>\$ 32,201</u>
							\$ 32,201

**JERSEY CITY PUBLIC SCHOOLS
CAPITAL PROJECTS FUND
SUMMARY SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

REVENUES AND OTHER FINANCING SOURCES

Revenues

State Sources- On-Behalf SCC Contributions

Grant Proceeds - Securing Our Children's Future Bond Act	\$ 730,476
On-Behalf SDA Contribution	<u>213,396</u>

Total Revenues	<u>943,872</u>
----------------	----------------

EXPENDITURES AND OTHER FINANCING USES

Expenditures

Construction Services

On-Behalf SDA Construction Services

730,476

213,396

Total Expenditures and Other Financing Uses	<u>943,872</u>
---	----------------

Excess of Revenues and Other Financing Sources Over Expenditures
and Other Financing Uses

-

Fund Balance, Beginning of Year	<u>185,632</u>
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Fund Balance, End of Year	<u><u>\$ 185,632</u></u>
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Reconciliation to Governmental Fund Statements (GAAP):

Fund Balance, Budgetary Basis	\$ 185,632
-------------------------------	------------

Less:

Unearned Revenue

(153,431)

Fund Balance, GAAP Basis	<u><u>\$ 32,201</u></u>
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**JERSEY CITY PUBLIC SCHOOLS
CAPITAL PROJECTS FUND
SCHEDULE OF PROJECT REVENUES, EXPENDITURES, PROJECT BALANCE
AND PROJECT STATUS - BUDGETARY BASIS
REHABILITATION OF NICOLAUS COPERNICUS SCHOOL NUMBER 25
FROM INCEPTION THROUGH THE FISCAL YEAR ENDED JUNE 30, 2023**

	<u>Prior Periods</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
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 Revenue 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	\$ 212
 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	99.04%
Original Target Completion Date	*
Revised Target Completion Date	*

* - Information not available

**JERSEY CITY PUBLIC SCHOOLS
CAPITAL PROJECTS FUND
SCHEDULE OF PROJECT REVENUES, EXPENDITURES, PROJECT BALANCE
AND PROJECT STATUS - BUDGETARY BASIS
REHABILITATION OF NICOLAUS COPERNICUS SCHOOL NUMBER 25
FROM INCEPTION THROUGH THE FISCAL YEAR ENDED JUNE 30, 2023**

	<u>Prior Periods</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
REVENUES AND OTHER FINANCING SOURCES				
State Sources - SDA Grant	\$ 1,536,100	-	\$ 1,536,100	\$ 1,536,100
 Total Revenues	<u>1,536,100</u>	<u>-</u>	<u>1,536,100</u>	<u>1,536,100</u>
EXPENDITURES AND OTHER FINANCING USES				
Construction Services	1,489,155	-	1,489,155	1,536,100
 Total Expenditures	<u>1,489,155</u>	<u>-</u>	<u>1,489,155</u>	<u>1,536,100</u>
 Excess of Revenue 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 BALANCE
AND PROJECT STATUS - BUDGETARY BASIS
SOLAR PANELS AND ASSOCIATED EQUIPMENT
FROM INCEPTION THROUGH THE FISCAL YEAR ENDED JUNE 30, 2023**

	<u>Prior Periods</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
REVENUES AND OTHER FINANCING SOURCES				
Transfer from Capital Outlay	\$ 3,600,000		\$ 3,600,000	\$ 3,600,000
Interest Earned	3,583	-	3,583	3,583
	<hr/>	<hr/>	<hr/>	<hr/>
Total Revenues	3,603,583	-	3,603,583	3,603,583
EXPENDITURES AND OTHER FINANCING USES				
Construction Services	3,573,482	-	3,573,482	3,603,583
	<hr/>	<hr/>	<hr/>	<hr/>
Total Expenditures	3,573,482	-	3,573,482	3,603,583
	<hr/>	<hr/>	<hr/>	<hr/>
Excess of Revenue Over Expenditures	\$ 30,101	\$ -	\$ 30,101	\$ -

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 BALANCE
AND PROJECT STATUS - BUDGETARY BASIS
ACQUISITION OF VARIOUS EQUIPMENT
FROM INCEPTION THROUGH THE FISCAL YEAR ENDED JUNE 30, 2023**

	<u>Prior Periods</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
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 Revenue 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 BALANCE
AND PROJECT STATUS - BUDGETARY BASIS
WATER INFRASTRUCTURE GRANT
FROM INCEPTION THROUGH THE FISCAL YEAR ENDED JUNE 30, 2023**

	<u>Prior Periods</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
REVENUES AND OTHER FINANCING SOURCES				
State Sources - Securing Our Children's Future Act	\$ -	\$ 730,476	\$ 730,476	\$ 730,476
Total Revenues	-	730,476	730,476	730,476
EXPENDITURES AND OTHER FINANCING USES				
Construction Services	-	730,476	730,476	730,476
Total Expenditures	-	730,476	730,476	730,476
Excess of Revenue Over Expenditures	\$ -	\$ -	\$ -	\$ -

Additional Project Information:

Project Number	N/A
Grant Date/Letter of Notification	2021
Original Authorized Cost	\$ 730,476
Additional Authorized Cost	-
Revised Authorized Cost	\$ 730,476
Percentage Increase Over Original Authorized Cost	0.00%
Percentage Completion	100.00%
Original Target Completion Date	*
Revised Target Completion Date	*

* - Information not available

PROPRIETARY FUNDS

ENTERPRISE FUNDS

JERSEY CITY PUBLIC SCHOOLS
NON-MAJOR ENTERPRISE FUNDS
COMBINING STATEMENT OF NET POSITION
AS OF JUNE 30, 2023

	<u>Morning Star</u>	<u>Child Study Team</u>	<u>Project Search</u>	<u>Total</u>
ASSETS				
Current Assets				
Cash	\$ 124,968	\$ 27,822	\$ 55,633	\$ 208,423
Due from Other Funds	<u>80,589</u>	<u>-</u>	<u>15,667</u>	<u>96,256</u>
Total Current Assets	<u>205,557</u>	<u>27,822</u>	<u>71,300</u>	<u>304,679</u>
Total Assets	<u>205,557</u>	<u>27,822</u>	<u>71,300</u>	<u>304,679</u>
LIABILITIES				
Current Liabilities				
Accrued Salaries and Wages	<u>31,683</u>	<u>-</u>	<u>-</u>	<u>31,683</u>
Total Current Liabilities	<u>31,683</u>	<u>-</u>	<u>-</u>	<u>31,683</u>
Total Liabilities	<u>31,683</u>	<u>-</u>	<u>-</u>	<u>31,683</u>
NET POSITION				
Unrestricted	<u>173,874</u>	<u>27,822</u>	<u>71,300</u>	<u>272,996</u>
Total Net Position	<u>\$ 173,874</u>	<u>\$ 27,822</u>	<u>\$ 71,300</u>	<u>\$ 272,996</u>

JERSEY CITY PUBLIC SCHOOLS
NON-MAJOR ENTERPRISE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
AS OF JUNE 30, 2023

	<u>Morning Star</u>	<u>Child Study Team</u>	<u>Project Search</u>	<u>Total</u>
OPERATING REVENUES				
Charges for Services:				
Tuition Fees	\$ 359,809		\$ 97,814	457,623
Miscellaneous	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Operating Revenues	<u>359,809</u>	<u>-</u>	<u>97,814</u>	<u>457,623</u>
OPERATING EXPENSES				
Salaries and Wages	316,327			316,327
Employee Benefits	3,624			3,624
Professional and Technical Services	<u>-</u>	<u>-</u>	<u>52,328</u>	<u>52,328</u>
Total Operating Expenses	<u>319,951</u>	<u>-</u>	<u>52,328</u>	<u>372,279</u>
Change in Net Position	39,858	-	45,486	85,344
Net Position, Beginning of Year	<u>134,016</u>	<u>\$ 27,822</u>	<u>25,814</u>	<u>187,652</u>
Net Position, End of Year	<u>\$ 173,874</u>	<u>\$ 27,822</u>	<u>\$ 71,300</u>	<u>\$ 272,996</u>

**JERSEY CITY PUBLIC SCHOOLS
NON-MAJOR ENTERPRISE FUNDS
COMBINING STATEMENT OF CASH FLOWS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

	<u>Morning Star</u>	<u>Child Study Team</u>	<u>Project Search</u>	<u>Total</u>
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash Received from Customers	\$ 359,809		\$ 97,814	\$ 457,623
Cash Payments for Employees				
Salaries and Benefits	(321,617)			(321,617)
Cash Payments to Suppliers for Goods and Services	<u>-</u>	<u>-</u>	<u>(52,328)</u>	<u>(52,328)</u>
Net Cash Provided by (Used for)				
Operating Activities	<u>38,192</u>	<u>-</u>	<u>45,486</u>	<u>83,678</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Cash Received from Other Funds	<u>35,211</u>	<u>-</u>	<u>-</u>	<u>35,211</u>
Net Cash Provided by Noncapital Financing Activities	<u>35,211</u>	<u>-</u>	<u>-</u>	<u>35,211</u>
Net Increase in Cash and Cash Equivalents	73,403	-	45,486	118,889
Cash and Cash Equivalents - Beginning of Year	<u>51,565</u>	<u>\$ 27,822</u>	<u>10,147</u>	<u>89,534</u>
Cash and Cash Equivalents - End of Year	<u>\$ 124,968</u>	<u>\$ 27,822</u>	<u>\$ 55,633</u>	<u>\$ 208,423</u>
Reconciliation of Operating Income to Net Cash Provided by Operating Activities				
Operating Income	<u>\$ 39,858</u>	<u>-</u>	<u>\$ 45,486</u>	<u>\$ 85,344</u>
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities				
Increase (Decrease) in Accrued Salaries	<u>(1,666)</u>	<u>-</u>	<u>-</u>	<u>(1,666)</u>
Total Adjustments	<u>(1,666)</u>	<u>-</u>	<u>-</u>	<u>(1,666)</u>
Net Cash Provided by Operating Activities	<u>\$ 38,192</u>	<u>\$ -</u>	<u>\$ 45,486</u>	<u>\$ 83,678</u>

INTERNAL SERVICE FUNDS

JERSEY CITY PUBLIC SCHOOLS
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF NET POSITION
AS OF JUNE 30, 2023

	Workers Compensation Self <u>Insurance</u>	Regional <u>Day School</u>	<u>Total</u>
ASSETS			
Current Assets			
Cash	\$ 10,486,361	\$ 3,861,354	\$ 14,347,715
Accounts Receivable	<u>-</u>	<u>21,797</u>	<u>21,797</u>
Total Current Assets	<u>10,486,361</u>	<u>3,883,151</u>	<u>14,369,512</u>
Capital Assets			
Machinery and Equipment		228,678	228,678
Less: Accumulated Depreciation	<u>-</u>	<u>(218,086)</u>	<u>(218,086)</u>
Total Capital Assets	<u>-</u>	<u>10,592</u>	<u>10,592</u>
Total Assets	<u>10,486,361</u>	<u>3,893,743</u>	<u>14,380,104</u>
LIABILITIES			
Current Liabilities			
Due to Other Funds		2,134,408	2,134,408
Accrued Salaries and Wages		10,444	10,444
Claims and Judgements Payable	<u>10,486,361</u>	<u>-</u>	<u>10,486,361</u>
Total Current Liabilities	<u>10,486,361</u>	<u>2,144,852</u>	<u>12,631,213</u>
Total Liabilities	<u>10,486,361</u>	<u>2,144,852</u>	<u>12,631,213</u>
NET POSITION			
Investment in Capital Assets		10,592	10,592
Unrestricted	<u>-</u>	<u>1,738,299</u>	<u>1,738,299</u>
Total Net Position	<u>\$ -</u>	<u>\$ 1,748,891</u>	<u>\$ 1,748,891</u>

JERSEY CITY PUBLIC SCHOOLS
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
AS OF JUNE 30, 2023

	Workers Compensation Self Insurance	Regional Day School	Total
OPERATING REVENUES			
Charges for Services:			
Insurance Proceeds	\$ 5,994,352		\$ 5,994,352
Tuition Fees	-	\$ 4,686,872	4,686,872
	<u>5,994,352</u>	<u>4,686,872</u>	<u>10,681,224</u>
Total Operating Revenues			
OPERATING EXPENSES			
Insurance Claims	5,994,352		5,994,352
Salaries and Wages		3,229,774	3,229,774
Employee Benefits		957,502	957,502
Professional and Technical Services		9,796	9,796
Other Purchased Services		19,479	19,479
Supplies and Materials		46,882	46,882
Depreciation	-	2,648	2,648
	<u>5,994,352</u>	<u>4,266,081</u>	<u>10,260,433</u>
Total Operating Expenses			
Operating Income	-	420,791	420,791
Change in Net Position	-	420,791	420,791
Net Position, Beginning of Year	-	1,328,100	1,328,100
Net Position, End of Year	<u>\$ -</u>	<u>\$ 1,748,891</u>	<u>\$ 1,748,891</u>

JERSEY CITY PUBLIC SCHOOLS
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	Workers Compensation Self Insurance	Regional Day School	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash Received from Customers	\$ 5,994,352	\$ 6,387,624	\$ 12,381,976
Cash Payments for Employees for Salaries and Benefits		(4,190,767)	(4,190,767)
Cash Payments to Suppliers for Goods and Services		(76,157)	(76,157)
Cash Payments to Insurance Provider	<u>(4,350,846)</u>	<u>-</u>	<u>(4,350,846)</u>
Net Cash Provided by (Used for) Operating Activities	<u>1,643,506</u>	<u>2,120,700</u>	<u>3,764,206</u>
CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES			
Acquisition of Capital Assets	<u>-</u>	<u>(13,240)</u>	<u>(13,240)</u>
Net Cash Provided by (Used for) Capital Financing Activities	<u>-</u>	<u>(13,240)</u>	<u>(13,240)</u>
Net Increase in Cash and Cash Equivalents	1,643,506	2,107,460	3,750,966
Cash and Cash Equivalents - Beginning of Year	<u>\$ 8,842,855</u>	<u>1,753,894</u>	<u>10,596,749</u>
Cash and Cash Equivalents - End of Year	<u>\$ 10,486,361</u>	<u>\$ 3,861,354</u>	<u>\$ 14,347,715</u>
Reconciliation of Operating Income to Net Cash Provided by Operating Activities			
Operating Income	<u>\$ -</u>	<u>\$ 420,791</u>	<u>\$ 420,791</u>
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities			
Depreciation		2,648	2,648
(Increase) Decrease in Accounts Receivable		1,197,616	1,197,616
(Increase) Decrease in Intergovernmental Receivable		503,136	503,136
Increase (Decrease) in Accrued Salaries and Wages		(3,491)	(3,491)
Increase in Claims and Judgements Payable	<u>\$ 1,643,506</u>	<u>-</u>	<u>1,643,506</u>
Total Adjustments	<u>1,643,506</u>	<u>1,699,909</u>	<u>3,343,415</u>
Net Cash Provided by Operating Activities	<u>\$ 1,643,506</u>	<u>\$ 2,120,700</u>	<u>\$ 3,764,206</u>

FIDUCIARY FUNDS

(NOT APPLICABLE)

LONG-TERM DEBT

**JERSEY CITY PUBLIC SCHOOLS
LONG-TERM DEBT
SCHEDULE OF SERIAL BONDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

This schedule is not applicable

**JERSEY CITY PUBLIC SCHOOLS
LONG-TERM DEBT
LEASES PAYABLE
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

This schedule is not applicable

**JERSEY CITY PUBLIC SCHOOLS
DEBT SERVICE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

This schedule is not applicable

STATISTICAL SECTION

This part of the Jersey City Public Schools' annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the district's overall financial health.

Contents

Exhibits

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.

J-1 to J-5

Revenue Capacity

These schedules contain information to help the reader assess the district's most significant local revenue source, the property tax.

J-6 to J-9

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.

J-10 to J-13

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.

J-14 and J-15

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.

J-16 to J-20

Sources: Unless otherwise noted, the information in these schedules is derived from the annual comprehensive financial reports for the relevant year.

JERSEY CITY PUBLIC SCHOOLS
NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS
(Unaudited)
(accrual basis of accounting)

	Fiscal Year Ended June 30,									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Governmental Activities										
Net Investment in Capital Assets	\$ 307,633,917	\$ 326,536,924	\$ 355,272,955	\$ 372,170,067	\$ 258,555,911	\$ 250,164,821	\$ 245,686,905	\$ 233,315,234	\$ 233,391,698	\$ 233,622,816
Restricted	25,696,437	45,713,022	52,902,178	23,765,064	5,093,837	18,633,023	29,746,647	34,236,292	1,086,735	1,113,213
Unrestricted	(36,996,502)	(246,083,623)	(265,602,648)	(258,418,388)	(261,366,356)	(276,672,201)	(268,225,229)	(192,583,472)	19,165,363	204,910,222
Total Governmental Activities Net Position	\$ 296,333,852	\$ 126,166,323	\$ 142,572,485	\$ 137,516,743	\$ 2,283,392	\$ (7,874,357)	\$ 7,208,323	\$ 74,968,054	\$ 253,643,796	\$ 439,646,251
Business-Type Activities										
Investment in Capital Assets	\$ 1,352,723	\$ 1,152,229	\$ 1,103,826	\$ 1,004,757	\$ 887,216	\$ 888,282	\$ 1,125,857	\$ 1,171,956	\$ 1,107,688	\$ 1,113,666
Restricted										
Unrestricted	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	9,076,276
Total Business-Type Activities Net Position	\$ 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	\$ 10,189,942
Government-Wide										
Net Investment in Capital Assets	\$ 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	\$ 234,736,482
Restricted	25,696,437	45,713,022	52,902,178	23,765,064	5,093,837	18,633,023	29,746,647	34,236,292	1,086,735	1,113,213
Unrestricted	(36,046,978)	(244,542,176)	(263,301,005)	(256,738,037)	(258,867,134)	(273,665,015)	(264,648,455)	(188,781,374)	23,854,481	213,986,498
Total Government-wide Net Position	\$ 298,636,099	\$ 128,859,999	\$ 145,977,954	\$ 140,201,851	\$ 5,669,830	\$ (3,978,889)	\$ 11,910,954	\$ 79,942,108	\$ 259,440,602	\$ 449,836,193

Source:
District Records

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

		Fiscal Year Ended June 30,									
		2014	2015 ⁽¹⁾	2016	2017	2018 ⁽²⁾	2019	2020	2021	2022	2023
Expenses											
Governmental Activities											
Instruction											
Regular	\$ 258,875,709	\$ 274,875,443	\$ 284,858,233	\$ 323,587,496	\$ 327,754,684	\$ 307,387,205	\$ 248,364,565	\$ 278,542,314	\$ 274,086,534	\$ 429,425,270	
Special Education	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	108,816,851	
Other Instruction	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	19,941,411	
Other Instruction	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	5,089,868	
Support Services:											
Tuition	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 and Instruction Related Services	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	112,079,751	
General Administration	10,385,472	12,429,322	13,600,586	35,220,965	35,686,684	32,823,090	14,993,339	18,990,523	27,016,574	11,783,316	
School Administrative Services	28,592,593	27,732,450	32,775,368	13,342,139	14,388,243	12,482,661	18,644,730	15,976,295	13,450,086	26,181,290	
Central Services and Admin. Info. Technology	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	12,785,353	
Administrative Information Technology	3,683,498	3,798,923	4,530,510	4,365,335	4,893,813	4,718,616	5,549,636	5,698,385	5,592,828		
Plant Operations And Maintenance	83,053,423	85,539,359	90,033,442	74,735,924	71,175,170	65,498,629	53,826,922	64,884,797	82,474,690	69,590,381	
Pupil Transportation	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	23,087,758	
Special Schools	1,073,046	1,262,373	1,297,251	2,571,530	2,806,996	2,555,520	3,177,620	3,449,658	694,620		
Charter Schools	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	44,483	19,524	2,176								
Total Governmental Activities Expenses	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	818,781,249	
Business-Type Activities:											
Food Service	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	14,976,893	
CASPER program	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	4,175,903	
SES	45,501	-	-	-	-	-	-	-	-	-	
Other nonmajor	262,222	175,920	212,990	239,757	193,259	208,835	282,208	67,946	296,889	372,279	
Total Business-Type Activities Expense	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	19,525,075	
Total Government-wide Expenses	\$ 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	\$ 838,306,324	
Program Revenues											
Governmental Activities:											
Operating Grants And Contributions	\$ 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	\$ 241,818,812	
Charges for Services	-	680,227	-	-	-	-	-	298,537	1,015,270	3,855,579	
Capital Grants And Contributions	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	4,111,686	
Total Governmental Activities Program Revenues	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	249,786,077	
Business-Type Activities:											
Charges For Services											
Food Service	\$ 1,699,831	\$ 922,936	\$ 1,031,882	\$ 931,872	\$ 901,806	\$ 846,106	\$ 527,647	\$ -	\$ 141,477	\$ 559,368	
CASPER Program	3,011,533.00	3,340,172.00	3,494,387.00	3,483,359.00	3,647,624.00	3,814,560.00	3,938,070.00	1,212,792.00	3,514,820.00	5,930,829	
Other Nonmajor	207,385.00	101,524.00	237,478.00	268,047.00	273,239.00	274,678.00	343,756.00	67,367.00	219,207.00	457,623	
Operating Grants And Contributions	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	15,263,056	
Total Business Type Activities Program Revenues	17,212,025	18,017,931	18,676,295	18,066,536	17,961,809	17,553,965	15,525,451	7,773,695	19,783,415	22,210,876	
Total Government-wide Program Revenues	\$ 124,615,515	\$ 141,649,013	\$ 142,535,823	\$ 133,551,075	\$ 113,117,551	\$ 108,243,927	\$ 104,850,435	\$ 119,191,759	\$ 158,060,487	\$ 271,996,953	
Net (Expense)/Revenue											
Governmental Activities	\$ (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)	\$ (568,995,172)	
Business-Type Activities	(297,131)	269,958	681,857	(720,361)	726,416	509,030	807,163	(2,320,554)	3,062,729	2,685,801	
Total Government-Wide Net Expense	\$ (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)	\$ (566,309,371)	

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

	Fiscal Year Ended June 30,									
	2014	2015 ⁽¹⁾	2016	2017	2018 ⁽²⁾	2019	2020	2021	2022	2023
General Revenues And Other Changes In Net Position										
Governmental Activities:										
Property Taxes Levied for General Purposes, net	\$ 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	\$ 426,247,606
Local Payroll Taxes Assessed for General Purpose, N	-	-	-	-	-	-	30,692,633	86,010,956	86,010,956	65,000,000
Unrestricted Grants and Contributions	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	245,411,272
Federal Grants for School Based Budgets	-	-	-	-	-	-	-	-	-	9,030,617
Investment Earnings	55,860	117,392	223,235	136,648	280,941	920,694	737,600	338,583	565,181	4,937,144
Miscellaneous Income	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	6,078,323
Transfers	-	(231,416)	(29,936)	-	-	-	-	-	2,591,977	(1,707,335)
Special Items	-	4,681,206	-	-	(106,682,149)	-	-	-	-	-
Total Governmental Activities	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	754,997,627
Business-Type Activities:										
Investment Earnings	1,396	490	-	-	-	-	-	-	-	-
Loss on Disposal of Capital Assets	-	(110,435)	-	-	(25,086)	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	352,000	-	-
Transfers	-	231,416	29,936	-	-	-	-	-	(2,591,977)	1,707,335
Total Business-Type Activities	1,396	121,471	29,936	-	(25,086)	-	-	-	(2,239,977)	1,707,335
Total District-Wide	\$ 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	\$ 756,704,962
Change In Net Position										
Governmental Activities	\$ (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	\$ 186,002,455
Business-Type Activities	(295,735)	391,429	711,793	(720,361)	701,330	509,030	807,163	(2,320,554)	822,752	4,393,136
Total Government-wide	\$ (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	\$ 190,395,591

Source:
District Records

- (1) GASB 68 was implemented in the 2015 fiscal year where additional on-behalf TPAF pension expense and offsetting contribution is reported.
- (2) 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)

	Fiscal Year Ended June 30,									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
General Fund										
Restricted	\$ 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	\$ 162,430,639
Committed										9,497,981
Assigned	1,743,946	705,493	-	33,506,903	36,890,427	21,157,310	34,864,786	83,790,325	82,476,890	156,236,212
Unassigned	-	-	(14,686,077)	(29,400,725)	(28,804,794)	(27,990,687)	(25,264,487)	(7,154,183)	91,416,103	82,032,788
Total General Fund	\$ 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	\$ 410,197,620
All Other Governmental Funds										
Restricted	\$ 36,380	\$ 1,318,092	\$ 800,340	\$ 104,626	\$ 32,201	\$ 32,201	\$ 32,201	\$ 1,058,759	\$ 1,086,127	\$ 1,112,605
Unassigned	(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	\$ (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)	\$ 1,112,605

Source: District Records

JERSEY CITY PUBLIC SCHOOLS
CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(Unaudited)
(modified accrual basis of accounting)

	Fiscal Year Ended June 30,									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Revenues										
Local Tax Levy	\$ 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	\$ 426,247,606
Local Payroll Taxes	-	-	-	-	-	-	30,692,633	86,010,956	86,010,956	65,000,000
Tuition Charges	122,200	331,209	242,930	199,739	95,377	67,208	94,563	187,928	113,721	
Interest Earnings	55,860	117,392	223,235	136,648	280,941	920,694	737,600	338,583	565,181	
Miscellaneous	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	16,395,963
State Sources	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	488,065,394
Federal Sources	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	67,053,689
Total Revenues	689,585,229	716,309,100	725,494,508	726,130,354	714,080,609	728,110,796	743,127,142	838,654,151	1,008,032,736	1,062,762,652
Expenditures										
Instruction										
Regular Instruction	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	455,630,875
Special Education Instruction	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	121,868,594
Other Instruction	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	22,850,621
School-sponsored/other instructional	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	5,791,896
Support Services										
Tuition	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 and Inst. Related Services	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	119,574,592
General Administration	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	12,571,219
School Administrative Services	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	30,928,394
Central Services and Admin. Info. Technology	8,508,779	7,587,890	8,446,596	7,928,489	8,182,940	7,494,039	7,278,530	7,422,597	7,344,509	15,378,255
Administrative Information Technology	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	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	80,147,105
Pupil Transportation	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	24,110,974
Employee Benefits	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	786,158	828,632	792,845	839,110	746,344	756,016	667,210	346,635	462,995	
Charter Schools	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	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	10,727,198
Debt Service:										
Principal	1,299,559	616,047	632,988	-	-	-	-	-	-	-
Interest And Other Charges	62,981	34,348	17,407	-	-	-	-	-	-	-
Total Expenditures	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	899,579,723
Excess (Deficiency) Of Revenues										
Over (Under) Expenditures	(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	163,182,929
Other Financing Sources (Uses)										
Transfers In	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	12,899,453
Transfers Out	(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)	(14,606,788)
Total Other Financing Sources (Uses)	-	(231,416)	(29,936)	-	-	-	-	-	2,591,977	(1,707,335)
Special Item of Revenue										
	-	4,681,206	-	-	-	-	-	-	-	-
Net Change In Fund Balances	\$ (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	\$ 161,475,594
Debt Service As A Percentage Of										
Noncapital Expenditures	0.20%	0.10%	0.09%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Source: District Records (GAAP Basis)

* Noncapital expenditures are total expenditures less capital outlay.

**JERSEY CITY PUBLIC SCHOOLS
GENERAL FUND OTHER LOCAL REVENUE BY SOURCE
LAST TEN YEARS
(Unaudited)**

	Fiscal Year Ended June 30,									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Local Payroll Taxes							\$ 30,692,633	\$ 86,010,956	\$ 86,010,956	\$ 65,000,000
Tuition Charges	\$ 122,200	\$ 331,209	\$ 242,930	\$ 199,739	\$ 95,377	\$ 67,208	94,563	187,928	113,721	2,056
Interest on Investments	55,710	117,326	223,235	136,648	280,941	920,694	737,600	338,583	565,181	4,937,144
Rental Income								107,332	110,361	88,853
Refund of Prior Year Expenditures	29,733	582,137	136,792	337,217	128,106	145,866	120,238	167,607	228,004	347,655
Transportation	1,310,159	775,226	1,431,408	1,864,683	1,282,644	587,553	811,385	394,061	1,440,635	2,720,821
Contributions								436,141	296,623	
Student Activities Charges for Services								298,537	1,015,270	
Cancelled Prior Year Checks/PO's										1,177,854
Cancelled Prior Year Balances										1,175,791
Insurance Reimbursements										3,004,559
Miscellaneous	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	370,408
	<u>\$ 3,806,994</u>	<u>\$ 4,820,085</u>	<u>\$ 4,268,963</u>	<u>\$ 3,490,433</u>	<u>\$ 3,425,964</u>	<u>\$ 3,985,686</u>	<u>\$ 33,104,690</u>	<u>\$ 88,982,830</u>	<u>\$ 103,432,962</u>	<u>\$ 78,825,141</u>

Source:
District Records

Note:
(1) Pursuant to P.L., c68, 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 the State school aid pursuant to P.L.2018,c67.

JERSEY CITY PUBLIC SCHOOLS
ASSESSED VALUATION AND ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN YEARS
 (Unaudited)

Fiscal Year Ended June 30,	Vacant Land	Residential	Commercial	Industrial	Apartment	Total Assessed Valuation	Public Utilities	Net Valuation Taxable	Estimated Actual (County Equalized) Valuation	Total Direct School Tax Rate ^a
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	1,537,027,480	440,918,360	535,390,530	6,214,706,588	15,291,070	6,229,997,658	26,331,351,048	1.918
2018	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
2023	2,811,689,035	19,216,937,685	13,070,377,800	2,152,526,500	6,643,483,700	43,895,014,720	64,553,490	43,959,568,210	53,384,621,611	0.980

Source: County Abstract of Ratables

^a Tax rates are per \$100

JERSEY CITY PUBLIC SCHOOLS
DIRECT AND OVERLAPPING PROPERTY TAX RATES
LAST TEN YEARS
(Unaudited)
(rate per \$100 of assessed value)

Calendar Year	Direct Rate	Overlapping Rates		Total Direct and Overlapping Tax Rate
	Jersey City Public Schools	City of Jersey City	Hudson County	
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	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
2023	0.980	0.839	0.428	2.247

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

Note:

JERSEY CITY PUBLIC SCHOOLS
 PRINCIPAL PROPERTY TAXPAYERS
 CURRENT YEAR AND NINE YEARS AGO
 (Unaudited)

Taxpayer	2023	
	Taxable Assessed Valuation	% of Total District Net Assessed Valuation
COA 99 Hudson, LLC	\$ 473,605,700	1.08%
M-C Plaza II and III	376,000,000	0.86%
GSJC Land, LLC	373,555,400	0.85%
101 Hudson Realty, LLC	352,330,000	0.80%
Liberty Towers	290,317,300	0.66%
Newport Center, LLC	266,281,400	0.61%
MEPT Newport Tower	261,230,000	0.59%
PH Urban Renewal, LLC	234,252,400	0.53%
Hancock REIT Jcity Corp	224,955,500	0.51%
Newport Centre	216,805,400	0.49%
	<u>\$ 3,069,333,100</u>	<u>6.98%</u>

Taxpayer	2014	
	Taxable Assessed Valuation	% of Total District Net Assessed Valuation
Mack-Cali Plaza	\$ 227,222,700	3.83%
Newport Development Co	71,202,300	1.20%
Newport Centre, LLC	58,088,000	0.98%
MEPT Newport Tower	45,000,000	0.76%
John Hancock Life Ins	43,215,400	0.73%
Wells REIT	38,625,000	0.65%
Grove Pointe Urban Renewal	34,512,100	0.58%
RREEF America REIT II	30,406,200	0.51%
Tower East, U.R.	30,194,000	0.51%
PKG Associates, LLC	27,168,700	0.46%
	<u>\$ 605,634,400</u>	<u>10.21%</u>

Source: Municipal Tax Assessor

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

<u>Fiscal Year Ended June 30,</u>	<u>Taxes Levied for the Fiscal Year</u>	<u>Collected within the Fiscal Year of the Levy</u>		<u>Collections in Subsequent Years</u>
		<u>Current Tax Collections</u>	<u>Percentage of Levy</u>	
2014	\$ 108,336,848	\$ 95,769,774	88.40%	\$ 12,567,074
2015	109,961,901	109,961,901	100.00%	
2016	112,161,139	112,161,139	100.00%	
2017	114,404,361	114,404,361	100.00%	
2018	116,692,448	116,692,448	100.00%	
2019	124,367,357	124,367,357	100.00%	
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%	
2023	426,247,606	392,147,798	92.00%	34,099,808

JERSEY CITY PUBLIC SCHOOLS
RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS
(Unaudited)

Fiscal Year Ended June 30,	Governmental Activities		Total District	Percentage of Personal Income	Per Capita
	Financed Purchases				
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%	-
2023					

Source:

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,

JERSEY CITY PUBLIC SCHOOLS
RATIOS OF NET GENERAL BONDED DEBT OUTSTANDING
LAST TEN FISCAL YEARS
(Unaudited)

Fiscal Year Ended June 30,	General Bonded Debt Outstanding			Percentage of Actual Taxable Value of Property	Per Capita
	General Obligation Bonds(1)	Deductions	Net General Bonded Debt Outstanding		
2014	\$ 51,765,000	\$ -	\$ 51,765,000	0.87%	\$ 200
2015	44,855,000	-	44,855,000	0.75%	172
2016	35,740,000	-	35,740,000	0.59%	137
2017	26,340,000	-	26,340,000	0.42%	100
2018	20,010,000	-	20,010,000	0.06%	76
2019	15,085,000	-	15,085,000	0.04%	57
2020	10,340,000	-	10,340,000	0.03%	39
2021	7,840,000	-	10,342,258	0.03%	36
2022	5,350,000	-	7,882,258	0.02%	27
2023	4,365,000	-	4,365,000	0.01%	15

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.

JERSEY CITY PUBLIC SCHOOLS
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
AS OF DECEMBER 31, 2022
(Unaudited)

	<u>Gross Debt</u>
Municipal Debt: (1)	
Jersey City Public Schools	\$ 6,937,258
City of Jersey City	<u>1,160,536,928</u>
	<u>1,167,474,186</u>
Overlapping Debt Apportioned to the Municipality:	
Jersey City Municipal Utilities Authority (1)	410,723,577
Jersey City Redevelopment Agency (1)	151,650,000
Hudson County (A)	<u>241,508,784</u>
	<u>803,882,361</u>
Total Direct and Overlapping Debt	<u>\$ 1,971,356,547</u>

Source:

(1) City of Jersey City's 2022 Annual Debt Statement

(A) The debt for this entity was apportioned to Jersey City by dividing the municipality's 2022 equalized value by the total 2022 equalized value for Hudson County.

**JERSEY CITY PUBLIC SCHOOLS
LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS
(Unaudited)**

	As of December 31,									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Debt Limit	\$ 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	\$ 1,902,940,473
Total Net Debt Applicable to Limit	<u>68,289,619</u>	<u>57,981,027</u>	<u>53,346,027</u>	<u>35,740,000</u>	<u>26,340,000</u>	<u>20,010,000</u>	<u>15,085,000</u>	<u>10,342,258</u>	<u>7,882,258</u>	<u>6,937,258</u>
Legal Debt Margin	<u>\$ 681,760,526</u>	<u>\$ 673,288,644</u>	<u>\$ 692,565,070</u>	<u>\$ 762,958,809</u>	<u>\$ 867,404,083</u>	<u>\$ 992,872,694</u>	<u>\$ 1,158,797,011</u>	<u>\$ 1,565,488,894</u>	<u>\$ 1,719,275,754</u>	<u>\$ 1,896,003,215</u>
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	9.10%	7.93%	7.15%	4.47%	2.95%	1.98%	1.29%	0.66%	0.46%	0.36%

Legal Debt Margin Calculation for Calendar Year 2023

Equalized Valuation Basis	
2020	\$ 44,172,746,827
2021	45,299,692,487
2022	<u>53,248,096,132</u>
	<u>\$ 142,720,535,446</u>
Average Equalized Valuation of Taxable Property	<u>\$ 47,573,511,815</u>
Debt Limit (4 % of Average Equalization Value)	\$ 1,902,940,473
Total Net Debt Applicable to Limit	<u>6,937,258</u>
Legal Debt Margin	<u>\$ 1,896,003,215</u>

Source: Annual Debt Statements

JERSEY CITY PUBLIC SCHOOLS
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN FISCAL YEARS
(Unaudited)

Year	Population	Per Capital Personal Income (A)	Unemployment Rate
2014	258,663	\$ 51,066	6.0%
2015	260,214	54,675	5.3%
2016	260,463	56,597	5.1%
2017	263,311	60,558	4.6%
2018	264,041	65,090	3.1%
2019	262,729	67,570	17.3%
2020	262,664	71,682	9.2%
2021	283,927	72,046	4.0%
2022	286,670	not available	3.7%
2023	286,670 *	not available	not available

Sources:

United States Bureau of Census

Notes:

* - Estimate

(A): County of Hudson

**JERSEY CITY PUBLIC SCHOOLS
PRINCIPAL EMPLOYERS
CURRENT YEAR AND TEN YEARS AGO
(Unaudited)**

	2023	2014	
<u>Employer</u>	<u>Employees</u>	<u>Percentage of Total Municipal Employment</u>	<u>Employees</u>
		<u>Percentage of Total Municipal Employment</u>	<u>Employees</u>

Information for this schedule was not available.

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

<u>Function/Program</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>	<u>2023</u>
Instruction										
Regular	2,612	2,524	2,583	2,555	2,540	2,555	2,551	2,548	2,663	2,472
Other Instruction	499	501	539	512	509	512	511	509	521	663
Support Services:										
Student & Instruction Related Services	188	182	171	157	156	157	156	149	159	180
General Administration	44	45	44	44	44	44	44	43	45	42
School Administrative Services	222	183	222	219	218	219	219	218	238	202
Central Services	90	91	89	87	86	87	87	87	90	65
Administrative Information Technology	40	45	39	42	41	42	42	42	45	32
Plant Operations and Maintenance	582	548	562	587	584	587	584	584	639	599
Pupil Transportation	35	34	31	35	35	35	35	35	36	42
Other Support Services	409	410	405	405	403	402	402	402	425	460
Total	<u>4,721</u>	<u>4,563</u>	<u>4,685</u>	<u>4,643</u>	<u>4,616</u>	<u>4,640</u>	<u>4,631</u>	<u>4,617</u>	<u>4,861</u>	<u>4,757</u>

Source: District personnel records

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

Fiscal Year	Enrollment	Operating Expenditures	Cost Per Pupil	Percentage Change	Teaching Staff	Pupil/Teacher Ratio			Average Daily Enrollment (ADE)	Average Daily Attendance (ADA)	% Change in Average Daily Enrollment	Student Attendance Percentage
						Elementary	Middle School	Senior High School				
2014	28,374	\$ 638,181,204	\$ 24,171	1.19%	3,025	01:11.8	01:11.8	01:10.6	26,393	25,076	-0.83%	95.01%
2015	29,052	621,241,337	21,384	-11.53%	3,122	01:11.9	01:12.0	01:10.5	29,052	24,556	10.07%	84.52%
2016	30,532	646,523,782	21,175	-0.97%	3,067	01:11.2	01:10.8	01:09.0	28,325	27,139	-2.50%	95.81%
2017	30,560	658,335,459	21,542	1.73%	3,049	01:11.3	01:11.8	01:09.2	28,053	26,854	-0.96%	95.73%
2018	30,798	667,300,378	21,667	0.58%	3,067	01:12.1	01:12.8	01:11.3	25,148	24,069	-10.36%	95.71%
2019	30,691	667,747,293	21,757	0.42%	3,062	01:11.4	01:13.5	01:11.5	25,544	24,502	1.57%	95.92%
2020	30,784	640,941,454	20,821	-4.30%	3,062	01:11.9	01:14.7	01:12.4	25,250	24,044	-1.15%	95.22%
2021	30,402	677,371,565	22,280	7.01%	3,057	01:11.3	01:14.8	01:13.0	24,854	24,308	-1.57%	97.80%
2022	29,659	758,540,168	25,575	14.79%	3,184	*	*	*	23,025	21,911	-7.36%	95.16%
2023	29,710	766,887,592	25,812	15.85%	3,135	*	*	*	23,656	22,497	2.74%	95.10%

Sources:
 District records, school report cards

Notes:
 (1) Enrollment based on annual October district count.
 (2) Operating Expenditures equal Total expenditures less debt service, capital outlay and charter schools.
 (3) Teaching staff includes only full-time equivalents of certified 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)

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
School #3										
Square Feet	117,939	117,939	117,939	117,939	117,939	117,939	117,939	117,939	117,939	117,939
Capacity (students)	470	470	470	470	470	470	470	470	470	470
Students on Roll	603	593	626	627	539	612	642	609	538	512
School #5										
Square Feet	148,409	148,409	148,409	148,409	148,409	148,409	148,409	148,409	148,409	148,409
Capacity (students)	611	611	611	611	611	611	611	611	611	611
Students on Roll	620	621	662	663	645	673	721	726	672	687
School #6										
Square Feet	148,882	148,882	148,882	148,882	148,882	148,882	148,882	148,882	148,882	148,882
Capacity (students)	741	741	741	741	741	741	741	741	741	741
Students on Roll	781	781	843	844	609	657	665	656	583	580
School #8										
Square Feet	169,196	169,196	169,196	169,196	169,196	169,196	169,196	169,196	169,196	169,196
Capacity (students)	1,068	1,068	1,068	1,068	1,068	1,068	1,068	1,068	1,068	1,068
Students on Roll	772	766	776	777	577	742	755	578	652	718
School #9										
Square Feet	92,440	92,440	92,440	92,440	92,440	92,440	92,440	92,440	92,440	92,440
Capacity (students)	556	556	556	556	556	556	556	556	556	556
Students on Roll										0
School #11										
Square Feet	104,509	104,509	104,509	104,509	104,509	104,509	104,509	104,509	104,509	104,509
Capacity (students)	676	676	676	676	676	676	676	676	676	676
Students on Roll	807	834	865	866	858	861	866	866	841	774
School #12										
Square Feet	86,375	86,375	86,375	86,375	86,375	86,375	86,375	86,375	86,375	86,375
Capacity (students)	487	487	487	487	487	487	487	487	487	487
Students on Roll	323	319	324	324	359	332	358	317	310	318
School #14										
Square Feet	118,873	118,873	118,873	118,873	118,873	118,873	118,873	118,873	118,873	118,873
Capacity (students)	755	755	755	755	755	755	755	755	75	75
Students on Roll	508	544	581	582	258	411	443	446	408	369
School #15										
Square Feet	184,738	184,738	184,738	184,738	184,738	184,738	184,738	184,738	184,738	184,738
Capacity (students)	959	959	959	959	959	959	959	959	959	959
Students on Roll	828	881	832	833	697	620	645	641	648	618
School #16										
Square Feet	45,645	45,645	45,645	45,645	45,645	45,645	45,645	45,645	45,645	45,645
Capacity (students)	381	381	381	381	381	381	381	381	381	381
Students on Roll	572	572	445	421	407	347	578	660	589	1,086
School #17										
Square Feet	153,864	153,864	153,864	153,864	153,864	153,864	153,864	153,864	153,864	153,864
Capacity (students)	908	908	908	908	908	908	908	908	908	908
Students on Roll	1,189	1,217	1,298	1,299	1,188	1,216	1,285	1,201	1,086	988
School #20										
Square Feet	66,896	66,896	66,896	66,896	66,896	66,896	66,896	66,896	66,896	66,896
Capacity (students)	402	402	402	402	402	402	402	402	402	402
Students on Roll	614	617	652	653	804	659	691	634	635	637
School #22										
Square Feet	169,102	169,102	169,102	169,102	169,102	169,102	169,102	169,102	169,102	169,102
Capacity (students)	867	867	867	867	867	867	867	867	867	867
Students on Roll	719	732	756	757	684	668	681	698	657	645
School #23										
Square Feet	177,028	177,028	177,028	177,028	177,028	177,028	177,028	177,028	177,028	177,028
Capacity (students)	714	714	714	714	714	714	714	714	714	714
Students on Roll	1,361	810	1,445	1,446	1,391	1,352	1,366	1,214	1,033	914

JERSEY CITY PUBLIC SCHOOLS
SCHOOL BUILDING INFORMATION
LAST TEN FISCAL YEARS
(Unaudited)

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
School #24										
Square Feet	118,240	118,240	118,240	118,240	118,240	118,240	118,240	118,240	118,240	118,240
Capacity (students)	773	773	773	773	773	773	773	773	773	773
Students on Roll	855	892	880	881	668	728	765	748	762	557
School #25										
Square Feet	132,860	132,860	132,860	132,860	132,860	132,860	132,860	132,860	132,860	132,860
Capacity (students)	920	920	920	920	920	920	920	920	920	920
Students on Roll	765	751	779	780	696	654	671	628	580	518
School #26										
Square Feet						124,146	124,146	124,146	124,146	124,146
Capacity (students)						975	975	975	975	975
Students on Roll						402	471	485	469	556
School #27										
Square Feet	94,611	94,611	94,611	94,611	94,611	94,611	94,611	94,611	94,611	94,611
Capacity (students)	701	701	701	701	701	701	701	701	701	701
Students on Roll	1,038	1,083	1,105	1,106	1,004	890	901	785	762	661
School #28										
Square Feet	136,761	136,761	136,761	136,761	136,761	136,761	136,761	136,761	136,761	136,761
Capacity (students)	1,013	1,013	1,013	1,013	1,013	1,013	1,013	1,013	1,013	1,013
Students on Roll	962	998	1,041	1,042	1,005	1,006	1,013	956	917	926
School #29										
Square Feet	66,180	66,180	66,180	66,180	66,180	66,180	66,180	66,180	66,180	66,180
Capacity (students)	336	336	336	336	336	336	336	336	336	336
Students on Roll	389	428	379	379	347	331	292	283	275	288
School #30										
Square Feet	91,129	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
Students on Roll	770	771	779	780	665	655	579	591	584	646
School #31										
Square Feet	36,973	36,973	36,973	36,973	36,973	36,973	36,973	36,973	36,973	36,973
Capacity (students)	129	129	129	129	129	129	129	129	129	129
Students on Roll	216	207	220	220	N/A	N/A	N/A	N/A	N/A	N/A
School #33										
Square Feet	30,607	30,607	30,607	30,607	30,607	30,607	30,607	30,607	30,607	30,607
Capacity (students)	242	242	242	242	242	242	242	242	242	242
Students on Roll	374	386	409	409	412	414	436	411	377	348
School #34										
Square Feet	141,086	141,086	141,086	141,086	141,086	141,086	141,086	141,086	141,086	141,086
Capacity (students)	704	704	704	704	704	704	704	704	704	704
Students on Roll	595	488	526	526	423	394	449	443	432	398
School #37										
Square Feet	135,534	135,534	135,534	135,534	135,534	135,534	135,534	135,534	135,534	135,534
Capacity (students)	844	844	844	844	844	844	844	844	844	844
Students on Roll	738	763	820	821	786	796	818	769	708	773
School #38										
Square Feet	120,940	120,940	120,940	120,940	120,940	120,940	120,940	120,940	120,940	120,940
Capacity (students)	648	648	648	648	648	648	648	648	648	648
Students on Roll	891	868	860	861	803	783	796	762	741	660
School #39										
Square Feet	126,429	126,429	126,429	126,429	126,429	126,429	126,429	126,429	126,429	126,429
Capacity (students)	603	603	603	603	603	603	603	603	603	603
Students on Roll	403	408	384	384	382	360	355	331	302	309
School #40										
Square Feet	132,483	132,483	132,483	132,483	132,483	132,483	132,483	132,483	132,483	132,483
Capacity (students)	576	576	576	576	576	576	576	576	576	576
Students on Roll	244	247	256	256	244	282	302	307	285	217
School #41										
Square Feet	143,899	143,899	143,899	143,899	143,899	143,899	143,899	143,899	143,899	143,899
Capacity (students)	767	767	767	767	767	767	767	767	767	767
Students on Roll	380	378	420	420	397	430	481	445	418	434
Middle School										
Middle School #4										
Square Feet	169,678	169,678	169,678	169,678	169,678	169,678	169,678	169,678	169,678	169,678
Capacity (students)	679	679	679	679	679	679	679	679	679	679
Students on Roll	834	823	819	820	757	612	769	739	689	755
Middle School #7										
Square Feet	163,855	163,855	163,855	163,855	163,855	163,855	163,855	163,855	163,855	163,855
Capacity (students)	872	872	872	872	872	872	872	872	872	872
Students on Roll	913	897	891	892	864	864	897	885	869	901

JERSEY CITY PUBLIC SCHOOLS
SCHOOL BUILDING INFORMATION
LAST TEN FISCAL YEARS
(Unaudited)

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Academy 1										
Square Feet	64,884	64,884	64,884	64,884	64,884	64,884	64,884	64,884	64,884	64,884
Capacity (students)	374	374	374	374	374	374	374	374	374	374
Students on Roll	444	478	483	483	482	480	465	433	400	453
High School										
Dickinson High School										
Square Feet	356,000	356,000	356,000	356,000	356,000	356,000	356,000	356,000	356,000	356,000
Capacity (students)	2,018	2,018	2,018	2,018	2,018	2,018	2,018	2,018	2,018	2,018
Students on Roll	1,992	2,068	1,983	1,985	1,672	1,706	1,827	1,921	2,061	1,871
Lincoln High School										
Square Feet	230,642	230,642	230,642	230,642	230,642	230,642	230,642	230,642	230,642	230,642
Capacity (students)	1,193	1,193	1,193	1,193	1,193	1,193	1,193	1,193	1,193	1,193
Students on Roll	786	786	848	849	612	629	683	885	944	884
Ferris High School										
Square Feet	282,115	282,115	282,115	282,115	282,115	282,115	282,115	282,115	282,115	282,115
Capacity (students)	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300
Students on Roll	1,169	1,184	1,200	1,201	1,220	1,219	1,299	1,229	1,286	1,355
Snyder High School										
Square Feet	209,500	209,500	209,500	209,500	144,500	144,500	144,500	144,500	144,500	144,500
Capacity (students)	1,134	1,134	1,134	1,134	818	818	818	818	818	818
Students on Roll	867	857	1,035	1,036	747	774	711	761	786	765
Liberty High School										
Square Feet	18,852	18,852	18,852	18,852	18,852	18,852	18,852	18,852	18,852	18,852
Capacity (students)	179	179	179	179	179	179	179	179	179	179
Students on Roll	207	195	195	195	187	221	231	216	210	189
McNair High School										
Square Feet	132,311	132,311	132,311	132,311	132,311	132,311	132,311	132,311	132,311	132,311
Capacity (students)	634	634	634	634	634	634	634	634	634	634
Students on Roll	704	697	710	711	680	698	694	713	705	701
Innovation High School										
Square Feet						65,000	65,000	65,000	65,000	65,000
Capacity (students)						316	316	316	316	316
Students on Roll						307	309	317	286	287
Adult High School										
Square Feet	33,316	33,316	33,316	33,316	33,316	33,316	33,316	33,316	33,316	33,316
Capacity (students)										
Students on Roll										454
Regional Day										
Square Feet	30,587	30,587	30,587	30,587	30,587	30,587	30,587	30,587	30,587	30,587
Capacity (students)	125	125	125	125	125	125	125	125	125	125
Students on Roll	112	104	106	106	104	104	104	104	60	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
Capacity (students)	316	316	316	316	316	316	316	316	316	316
Students on Roll	253	262	283	283	254	292	446	480	485	288
Early Childhood Center										
ECC Cuningham Center										
Square Feet	12,319	12,319	12,319	12,319	12,319	12,319	12,319	12,319	12,319	12,319
Capacity (students)	75	75	75	75	75	75	75	75	75	75
Students on Roll										
Number of Schools at June 30, 2023										
Elementary	27									
Middle School	3									
Senior High School	9									
Early Childhood Center	1									
Total Schools	40									
Other Facilities										
Administration Building	246,800	246,800	246,800	246,800	246,800	246,800	246,800	246,800	246,800	246,800
TOTAL SQ. FT.	5,163,895	5,163,895	5,163,895	5,439,736	5,163,895	5,288,041	5,288,041	5,288,041	5,288,041	5,288,041

Source:
Distric Facilities Office

**JERSEY CITY PUBLIC SCHOOLS
GENERAL FUND
SCHEDULE OF REQUIRED MAINTENANCE FOR SCHOOL FACILITIES
LAST TEN FISCAL YEARS
(Unaudited)**

<u>School Facilities</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>	<u>2023</u>
Public School Number 3	\$ 286,767	\$ 338,991	\$ 340,096	\$ 342,441	\$ 330,022	\$ 229,989	\$ 184,688	\$ 284,439	\$ 242,064	\$ 370,642
Public School Number 5	360,855	426,571	427,961	430,912	415,285	289,408	232,403	357,925	304,602	466,398
Public School Number 6	362,005	427,930	429,325	432,286	416,608	290,330	233,143	359,066	305,573	467,885
Public School Number 8	411,398	486,319	487,903	491,268	473,452	329,944	264,954	408,058	347,267	531,726
Public School Number 9	-	-	-	-	-	-	-	-	-	-
Public School Number 11	254,112	300,389	301,368	303,447	292,442	203,800	163,657	252,049	214,500	328,437
Public School Number 12	210,020	248,267	249,076	250,794	241,698	168,437	135,260	208,315	177,280	271,446
Public School Number 14	289,038	341,676	342,789	345,153	332,636	231,811	186,150	286,692	243,981	373,577
Public School Number 15	449,188	530,991	532,721	536,395	516,942	360,252	289,292	445,542	379,166	580,569
Public School Number 16	149,935	177,240	177,818	179,044	172,551	120,249	96,563	148,718	126,562	193,788
Public School Number 17	374,118	442,250	443,691	446,751	430,549	300,046	240,945	371,081	315,798	483,541
Public School Number 20	162,657	192,729	192,905	194,236	187,191	130,452	104,756	161,336	137,301	210,232
Public School Number 22	411,169	486,048	487,632	490,995	473,189	329,761	264,807	407,831	347,074	531,430
Public School Number 23	430,441	508,830	510,488	514,009	495,368	345,217	277,219	426,947	363,341	556,338
Public School Number 24	287,499	339,856	340,964	343,315	330,864	230,576	185,159	285,165	242,682	371,588
Public School Number 25	323,047	381,878	383,123	385,765	371,775	259,086	208,054	320,425	272,689	417,534
Public School Number 26	-	-	-	-	-	242,093	194,408	299,409	254,804	390,149
Public School Number 27	-	-	-	274,707	264,745	184,498	148,157	228,178	194,184	297,329
Public School Number 28	332,533	393,091	394,372	397,092	382,691	266,694	214,162	329,833	280,695	429,793
Public School Number 29	160,916	190,221	190,840	192,157	185,188	129,056	103,365	159,610	135,831	207,981
Public School Number 30	221,579	261,931	262,785	264,597	255,001	177,708	142,705	219,780	187,038	286,388
Public School Number 31	89,899	106,271	106,617	107,353	-	-	57,898	89,170	75,885	116,193
Public School Number 33	74,421	87,973	88,260	88,869	85,646	59,686	47,929	73,816	62,819	96,187
Public School Number 34	343,049	405,522	406,844	409,650	394,793	275,128	220,935	340,264	289,572	443,385
Public School Number 37	329,549	389,564	390,834	393,529	379,257	264,301	212,241	326,874	278,177	425,937
Public School Number 38	294,064	347,617	348,749	351,155	338,420	235,841	189,387	291,677	248,223	380,072
Public School Number 39	307,411	363,394	364,578	367,092	353,779	246,545	197,983	304,915	259,489	397,323
Public School Number 40	322,131	380,795	382,035	384,670	370,720	258,551	207,463	319,516	271,915	416,349
Public School Number 41	349,889	413,608	414,955	417,817	402,665	280,613	225,340	347,048	295,346	452,226
Regional Day	74,372	87,916	-	88,811	85,590	59,647	47,898	73,768	62,778	96,124
Middle School Number 4	412,570	487,704	489,292	492,667	474,800	330,884	265,710	409,221	348,256	533,240
Middle School Number 7	398,412	470,967	472,501	475,760	458,505	319,529	256,590	395,177	336,304	514,940
Academy I	157,766	186,496	187,103	188,394	181,560	126,528	101,606	156,484	133,171	203,908
Dickinson High School	865,610	1,023,248	1,026,582	1,033,662	996,175	694,225	557,482	858,582	730,673	1,118,787
Lincoln High School	560,803	662,932	665,092	669,679	645,393	449,768	361,176	556,250	473,381	724,828
Ferris High School	685,959	810,881	813,523	819,134	789,427	550,144	441,782	680,390	579,027	886,591
Snyder High School	509,397	602,164	604,126	608,293	586,232	281,785	226,281	348,498	296,579	454,114
Liberty High School	45,838	54,186	54,363	54,738	52,753	36,763	29,521	45,466	38,693	59,246
McNair High School	321,713	380,300	381,539	384,171	370,239	258,016	207,195	319,101	271,562	415,808
Innovation High School	-	-	-	-	-	126,755	101,787	156,764	133,410	204,274
Adult High School	81,007	95,760	96,072	96,735	93,226	64,969	52,172	80,350	68,580	104,702
Infinity Institute	-	-	-	362,943	349,781	243,759	195,745	301,469	256,557	392,833
Total School Facilities	\$ 11,701,137	\$ 13,832,056	\$ 13,788,922	\$ 14,610,486	\$ 13,977,158	\$ 9,982,644	\$ 8,073,968	\$ 12,435,199	\$ 10,582,629	\$ 16,203,838
Other Facilities	957,859	-	1,490,860	-	-	-	-	-	-	-
Grand Total	\$ 12,658,996	13,832,056	15,279,782	\$ 14,610,486	\$ 13,977,158	\$ 9,982,644	\$ 8,073,968	\$ 12,435,199	\$ 10,582,629	\$ 16,203,838

Source: District Records

JERSEY CITY PUBLIC SCHOOLS
INSURANCE SCHEDULE
JUNE 30, 2023
(Unaudited)

	<u>Coverage</u>	<u>Deductible</u>
Commercial Property		
Building, Personal Property	\$ 1,482,826,499	\$ 50,000
Equipment Breakdown	100,000,000	25,000
Excess Liability		
General Liability (Per Occurrence/Aggregate)	31,000,000	25,000
Automobile Liability (Per Occurrence/Aggregate) Including Auto Physical Damage	31,000,000	25,000
Employee Benefits Liability (Per Occurrence/Aggregate)		
Excess Worker's Compensation & Employer's Liability		
Excess Worker's Compensation	Statutory	1,000,000
Excess Employer's Liability	Each Accident	1,000,000
Commercial Crime		
Faithful Performance	1,000,000	
Forgery & Alteration	1,000,000	
Money and Securities, Employee Theft	100,000	
Money Orders & Counterfeit Paper Currency	100,000	
Computer Fraud	1,000,000	
School Board Legal Liability and Employer Practices Liability	1,000,000/3,000,000	30,000
Excess School Board legal Liability and Employer Practices Liability	30,000,000	N/A
NFIP - Flood Insurance	Address	Building Contents
	1 Chapel Ave. BLDG Admin	500,000/42,000
	182 Merseles St.	500,000/500,000
	35 Colgate St.	500,000/500,000
	107 Bright St.	500,000/500,000
	123 Coles St.	500,000/500,000
	1002 W. Side Ave.	500,000/125,000
	222 Mercer St.	500,000/500,000
	1 Chapel Ave. - Craven Point Press Box	13,000/1,000
	425 Johnston Ave.	500,000/460,000
	1 Chapel Ave. - Little League Bldg.	310,000 building only
	275 Christopher Columbus Drive	500,000/500,000
		25,000
		25,000
		25,000
		25,000
		25,000
		25,000
		1,000
		25,000
		25,000
		25,000
Public Officials Surety Bond		
Dr. Dennis R. Frohnappfel - Business Administrator	2,000,000	N/A
Dr. Dfrancine C. Luce - Assistant Business Administrator	2,000,000	N/A
Charlotte Holowienka - Reconciliation Clerk	2,000,000	N/A
Pollution Liability: Beazley Insurance Company, Inc.	1,000,000 ea pollution condition	25,000
Underground Storage Tanks	1,000,000/2,000,000	
	1,000,000 Claims expense limit	1,000,000
	5,000,000 Accidental Medical Expense & Catastrophe Max. Medical Expense (Each Injury)	425,000 Self Insured Retention

Source: Alamo Insurance Group, Inc.

SINGLE AUDIT SECTION



LERCH, VINCI & BLISS, LLP

CERTIFIED PUBLIC ACCOUNTANTS
REGISTERED MUNICIPAL ACCOUNTANTS

EXHIBIT K-1

DIETER P. LERCH, CPA, RMA, PSA
GARY J. VINCI, CPA, RMA, PSA
JEFFREY C. BLISS, CPA, RMA, PSA
PAUL J. LERCH, CPA, RMA, PSA
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DEBRA GOLLE, CPA
MARK SACO, CPA
ROBERT LERCH, CPA, PSA
CHRISTOPHER M. VINCI, CPA, PSA
CHRISTINA CUIFFO, CPA, PSA
JOHN CUIFFO, CPA, PSA

**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**

INDEPENDENT AUDITOR'S REPORT

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

We have audited, in accordance with the 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 prescribed by the Office of School Finance, Department of Education, State of New Jersey, the 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 as of and for the fiscal year ended June 30, 2023 and the related notes to the financial statements, which collectively comprise the Jersey City Public Schools' basic financial statements and have issued our report thereon dated April 11, 2024.

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) as a basis for designing 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 did identify certain deficiencies in internal control that we consider to be material weaknesses or 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 items 2023-002, 2023-003 and 2023-004 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 deficiency described in the accompanying schedule of findings and questioned costs as item 2023-001 to be a significant deficiency.

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 financial statements. 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 and which are described in the accompanying schedule of findings and questioned costs as items 2023-001 thru 2023-004.

We also noted certain matters that are not required to be reported under Government Auditing Standards that we reported to management of the Jersey City Public Schools in a separate report entitled, "Auditor's Management Report on Administrative Findings – Financial, Compliance and Performance" dated April 11, 2024.

Jersey City Public Schools' Responses to Findings

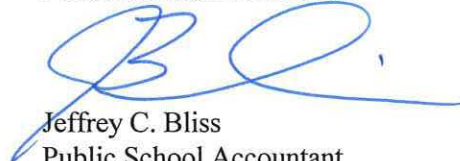
Government Auditing Standards requires the auditor to perform limited procedures on the Jersey City Public Schools' responses to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The Jersey City Public Schools' responses were not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the responses.

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 Jersey City Public Schools' internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the Jersey City Public Schools' internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

LERCH, VINCI & BLISS, LLP

LERCH, VINCI & BLISS, LLP
Certified Public Accountants
Public School Accountants



Jeffrey C. Bliss
Public School Accountant
PSA Number CS00932

Fair Lawn, New Jersey
April 11, 2024



LERCH, VINCI & BLISS, LLP

CERTIFIED PUBLIC ACCOUNTANTS
REGISTERED MUNICIPAL ACCOUNTANTS

EXHIBIT K-2

DIETER P. LERCH, CPA, RMA, PSA
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**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL AND STATE PROGRAM;
REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE
OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE U.S. UNIFORM GUIDANCE AND
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE REQUIRED BY NEW JERSEY OMB
CIRCULAR 15-08**

INDEPENDENT AUDITOR'S REPORT

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' compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget (OMB) Compliance Supplement and the New Jersey OMB Circular 15-08 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 fiscal year ended June 30, 2023. 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 compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the fiscal year ended June 30, 2023.

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; audit requirements prescribed by the Office of School Finance, Department of Education, State of New Jersey; 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 audit requirements of New Jersey OMB Circular 15-08, Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid. Our responsibilities under those standards, U.S. Uniform Guidance and New Jersey OMB Circular are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the 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 the 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, regulation, rules, and provisions of contracts or grant agreements applicable to the Jersey City Public Schools' federal and state programs.

Auditor's Responsibilities 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 Jersey City Public Schools' 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, audit requirements prescribed by the Office of School Finance, Department of Education, State of New Jersey, U.S. Uniform Guidance and New Jersey OMB 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 omission, misrepresentation, 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 the Jersey City Public Schools' 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, audit requirements prescribed by the Office of School Finance, Department of Education, State of New Jersey, U.S. Uniform Guidance, and New Jersey OMB Circular 15-08, we:

- Exercise professional judgement 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 the Jersey City Public Schools' compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Jersey City Public Schools' 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 U.S. Uniform Guidance and New Jersey OMB Circular 15-08, but not for the purpose of expressing an opinion on the effectiveness of the Jersey City Public Schools' 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.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with U.S. Uniform Guidance and New Jersey OMB Circular 15-08 which are described in the accompanying schedule of findings and questioned costs as items 2023-005 and 2023-006. Our opinion on each major federal and state program is not modified with respect to these matters.

Government Auditing Standards requires the auditor to perform limited procedures on the Jersey City Public Schools' responses to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The Jersey City Public Schools' responses were not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

Report on Internal Control Over Compliance

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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses.

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 a 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. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2023-006 to be a significant deficiency.

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.

Government Auditing Standards requires the auditor to perform limited procedures on the Jersey City Public Schools' responses to the internal control over compliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The Jersey City Public Schools' responses were not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

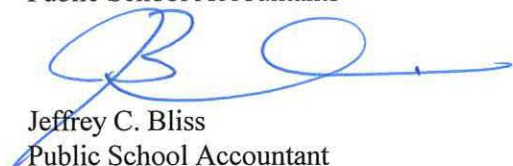
The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of U.S. Uniform Guidance and New Jersey OMB Circular 15-08. Accordingly, this report is not suitable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

Report on Schedules of Expenditures of Federal Awards Required by the U.S. Uniform Guidance and Schedule of Expenditures of State Financial Assistance Required by New Jersey OMB Circular 15-08

We have audited the 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, as of and for the fiscal year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Board of Education's basic financial statements. We have issued our report thereon dated April 11, 2024, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards as required by the U.S. Uniform Guidance and schedule of expenditures of state financial assistance as required by New Jersey OMB Circular 15-08 are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates 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 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 schedule of expenditures of federal awards and schedule of expenditures of state financial assistance are fairly stated in all material respects in relation to the basic financial statements as a whole.

LERCH, VINCI & BLISS, LLP

LERCH, VINCI & BLISS, LLP
Certified Public Accountants
Public School Accountants



Jeffrey C. Bliss
Public School Accountant

PSA Number CS00932

Fair Lawn, New Jersey
April 11, 2024

JERSEY CITY PUBLIC SCHOOLS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Federal/Grantor/Pass-Through Grantor/ Program Title	AL Number	FAIN Number	Grant Period	Award Amount	Balance July 1, 2022	Unexpended Revenue	Carryover Amount Receivable	Cash Received	Budgetary Expenditures	Adjustments	Unexpended Revenue	Repayment of Prior Years' Balances	(Accounts Receivable)	Balance, June 30, 2023 Unexpended Revenue	Due to Grantee	MEMO GAAP Receivable
U.S. Department of Agriculture Pass-Through State Department of Education Enterprise Fund School Breakfast Program National School Lunch Program	10.553 10.553	231N100N1099 221N100N1099	7/1/22-6/30/22 7/1/21-6/30/22	4,636,395 4,987,215	\$ (1,104,965)	\$ 3,624,960 1,104,965		4,636,395			\$ (1,011,435)		\$ (1,011,435)			\$ (1,011,435)
Cash Assistance Cash Assistance Noncash Assistance Noncash Assistance After School Snack Program After School Snack Program Supply Chain Assistance Supply Chain Assistance Summer Food Service Program	10.555 10.555 10.555 10.555 10.555 10.555 10.555 10.555 10.559	231N100N1099 231N100N1099 231N100N1099 231N100N1099 231N100N1099 231N100N1099 231N100N1099 231N100N1099 231N100N1099	7/1/22-6/30/23 7/1/21-6/30/22 7/1/21-6/30/22 7/1/21-6/30/22 7/1/21-6/30/22 7/1/21-6/30/22 7/1/21-6/30/22 7/1/21-6/30/22 7/1/22-6/30/23	7,184,097 8,091,791 1,201,937 793,396 317,100 213,885 655,109 494,497 231,039	(1,776,720)	5,633,970 1,776,720 1,291,937 243,979 43,968 656,122 664,597 231,039	197,812	7,184,097 899,631 317,100 243,979 43,968 656,122 494,497 231,039			(1,530,127)		(1,530,127)	392,236		(1,530,127)
Total: Child Nutrition Cluster	10.582	231N100N1099	7/1/22-6/30/23	267,090	(2,925,653)	15,122,247		14,616,813					(2,614,733)	392,236		(2,614,733)
Fresh Fruit and Vegetable Program Fresh Fruit and Vegetable Program	10.582	221N100N1099	7/1/21-6/30/22	230,865	(35,937)	287,690		287,690					(875)			(875)
Total U.S. Department of Agriculture / Enterprise Fund					(2,961,590)	15,444,399		14,903,903					(2,615,568)	392,236		(2,615,568)
Special Revenue Fund U.S. Department of Labor Pass-Through County of Hudson Career Exploration Program Together	17.250		7/1/13-6/30/14	48,000	3,696											
U.S. Department of Treasury Pass-Through State Department of Education Commuter Relief Fund (CRF)	21.019		3/31/20-12/30/22	2,545,023												
U.S. Department of Education passed-through State Department of Department of Labor and Workforce Development - Pass-Through City of Union City School District Adult Education and Literacy, Title II Adult Education and Literacy, Title II Adult Education and Literacy, Title II	84.002 84.002 84.002	V002A210031 V002A210031 V002B0031	7/1/22-6/30/23 7/1/21-6/30/22 7/1/20-6/30/21	531,693 524,100 524,100	(159,466) 32,719	168,760 166,381		253,105		\$ (6,915)			(362,933)	278,388		(84,345)
Elementary and Secondary Education Act (ESEA) Title I, Part A Basic Title I, Part A Basic Title I, Part A Basic Title I, Part A Basic Title I, Part A Basic Title I, School Improvement Act - Part A Title I, School Improvement Act - Part A Title I, School Improvement Act - Part A	84.010A 84.010A 84.010A 84.010A 84.010A 84.010A 84.010A	S010A220030 S010A210030 S010A200030 S010A200030 S010A200030 S010A200030 S010A200030	7/1/22-9/30/23 7/1/21-9/30/22 7/1/20-9/30/21 7/1/20-9/30/21 7/1/22-9/30/23 7/1/21-9/30/22 7/1/20-9/30/21	15,303,574 15,424,966 13,957,704 686,130 2,203,100 2,073,400 2,702,600	\$ 2,089,044 (2,089,044)	10,972,442 1,525,735		12,248,021		(2,267,131) 2,434,206 249,658			(6,620,176)	5,344,577 1,930,288 1,407,980		(1,275,579)
Elementary and Secondary Education Act (ESEA) Title II, Part A Teacher & Principal Training Title II, Part A Teacher & Principal Training Title II, Part A Teacher & Principal Training	84.367A 84.367A 84.367A	S367A220029 S367A210029 S367A200029	7/1/22-9/30/23 7/1/21-9/30/22 7/1/20-9/30/21	1,485,530 1,546,514 1,488,375	(117,061) (314,419)	658,167 350,720		913,469		(233,659) 314,419			(1,549,164)	1,293,862		(235,302)
Elementary and Secondary Education Act (ESEA) Title III - Part A - English Language Acquisition Title III - Part A - English Language Acquisition Title III - Part A - English Language Acquisition Title III - Part A - English Language Acquisition	84.365A 84.365A 84.365A 84.365A	S365A220030 S365A210030 S365A200030 S365A200030	7/1/22-9/30/23 7/1/21-9/30/22 7/1/20-9/30/21 7/1/20-9/30/21	662,137 680,194 678,066 139,659	(95,688) (3,796) (975)	557,731 99,037		748,278		(3,849) 3,796			(751,789)	561,133		(190,647)
Title IV - Student Support and Academic Enrichment Title IV - Student Support and Academic Enrichment Title IV - Student Support and Academic Enrichment	84.424 84.424 84.424	S424A220031 S424A210031 A424A200031	7/1/22-9/30/23 7/1/21-9/30/22 7/1/20-9/30/21	1,273,177 1,007,938 1,016,345	131,084 (1,214,163)	750,326 649,157		1,461,148		(780,241) 1,214,163			(1,284,165)	573,343		(710,822)
Total U.S. Department of Education					(1,083,079)	1,399,483		1,461,148		433,922			(1,284,165)	573,343		(710,822)

Continued

The Notes to the Schedule of Federal Awards and State Financial Assistance are an Integral Part of this Statement

JERSEY CITY PUBLIC SCHOOLS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Federal/Grantor/Pass-Through Grantor/ Program Title	AL Number	FAIN Number	Grant Period	Award Amount	Balance July 1, 2022	Unearned Revenue	Carryover Amount	Accounts Receivable	Cash Received	Budgetary Expenditures	Adjustments	Unearned Revenue	Accounts Receivable	Payment of Prior Year's Balance	Accounts Receivable	Balance, June 30, 2023	Due to Grantor	GAAP Receivable
SPECIAL REVENUE FUND																		
Presed Through State Department of Education Special Education Cluster																		
IDEA Part B	84.027	H027A220100	7/1/22-9/30/23	\$ 8,469,600	\$ (2,191,654)	\$ 740,591	\$ 740,591	\$ (740,591)	\$ 5,494,235	\$ 7,628,089	\$ (1,324,302)	\$ 5,494,235	\$ (7,715,096)	\$ -	\$ (7,715,096)	\$ 1,581,102	\$ -	\$ (2,134,834)
IDEA Part B	84.027	H027A210100	7/1/21-9/30/22	8,030,989	(876,087)	(740,591)	(740,591)	(740,591)	3,526,156	876,087								
IDEA Part B	84.027	H027A20100	7/1/20-9/30/21	8,779,214	(91,681)				466,999	581,161	11,430							
IDEA Part B	84.027	H027A20100	7/1/21-9/30/23	1,535,511	(91,681)				466,999	581,161	11,430							
IDEA Preschool	84.173	H173A220114	7/1/22-9/30/23	226,177	(64,126)	49,112	49,112	(49,112)	141,217	151,682	(14,214)							
IDEA Preschool	84.173	H173A20114	7/1/21-9/30/22	196,676	(1,902)				58,390									
IDEA Preschool	84.173	H173A20114	7/1/21-9/30/22	194,503	1,902													
IDEA Preschool	84.173	H173A20114	7/1/21-9/30/23	135,438	(2,703)				44,787	86,504	(461,195)							
Total Special Education Cluster				\$ 20,203,809	\$ (3,203,809)	\$ -	\$ -	\$ -	\$ 9,721,804	\$ 8,448,436	\$ (461,195)	\$ -	\$ -	\$ -	\$ (4,091,841)	\$ 1,707,709	\$ 1,992	\$ (2,384,132)
Carl D. Perkins Secretary Education Center and Technical Education - Perkins	84.048A	V048A220030	7/1/22-6/30/23	231,920	(87,515)				112,286	122,441	(2,102)							
Center and Technical Education - Perkins	84.048A	V048A210030	7/1/21-6/30/22	234,288	(12,972)				89,617									
Center and Technical Education - Perkins	84.048A	V048A200030	7/1/20-6/30/21	299,463	(109,487)				201,993	123,441	10,870							
21st Century Community Learning Center	84.287C	S287C220030	7/1/22-6/30/23	499,995	(73,843)				291,334	460,839	(30,327)							
21st Century Community Learning Center	84.287C	S287C210030	7/1/21-6/30/22	500,000	(41,113)				94,170		4,113							
21st Century Community Learning Center	84.287C	S287C200030	7/1/20-6/30/21	500,000	75,545													
21st Century Community Learning Center	84.287C	S287C190030	7/1/19-6/30/20	500,000	(39,411)				385,304	460,839	20,786							
Elementary and Secondary School Emergency Relief (ESSER) Companion Aid, Relief and Economic Security (CARES) Act	84.425D	S425D220027	3/1/20-9/30/22	12,824,478	(839,291)				1,340,899	402,299	(99,309)							
CARES Emergency Relief Grant	84.425D	S425D200027	7/1/20-10/31/20		(104,338)						164,338							
Nonprofit Digital Device	84.425D	S425D210027	3/1/20-9/30/22	45,261,094	(4,504,680)				18,688,183	17,895,544								
Cononavirus Response and Relief Supplemental Appropriation (CRRS&A) Act	84.425D	S425D210027	3/1/20-9/30/22	2,905,608	(48,899)				125,996	2,346,691								
Learning Acceleration	84.425D	S425D210027	3/1/20-9/30/22	141,249	(88,265)				88,265	49,384								
Mental Health	84.425D	S425D210027	3/1/20-9/30/22															
American Rescue Plan	84.425U	S425U20027	3/1/20-9/30/24	101,711,386	(4,287,491)				13,226,312	12,335,669								
ARP - ESSER	84.425U	S425U20027	3/1/20-9/30/24	2,756,124														
Accelerated Learning Coach and Educator Support	84.425U	S425U20027	3/1/20-9/30/24	188,113														
Evidence Based Summer Learning and Enrichment	84.425U	S425U20027	3/1/20-9/30/24	188,113														
Evidence Based Comprehensive Beyond the School Day	84.425U	S425U20027	3/1/20-9/30/24	45,000														
NTSS Mental Health Support Staffing	84.425U	S425U20027	3/1/20-9/30/24	45,000														
Homeless Children and Youth (ADP-HCY)	84.425W	S425W210031	4/1/21-9/30/24	377,187					80,000									
Total ESSER Cluster				\$ 9,932,983	\$ (9,932,983)	\$ -	\$ -	\$ -	\$ 31,469,153	\$ 31,223,877	\$ 65,049	\$ (172,918)	\$ 172,918	\$ -	\$ (88,296,268)	\$ 78,672,611	\$ -	\$ (9,622,657)
Total U.S. Department of Education / Special Revenue Fund				\$ 16,054,317	\$ (16,054,317)	\$ -	\$ -	\$ -	\$ 62,218,318	\$ 59,543,140	\$ 1,513,100	\$ (188,129)	\$ 188,129	\$ -	\$ (105,345,513)	\$ 93,365,511	\$ 113,963	\$ (15,318,270)
U.S. Department of Health and Human Services General Fund	93.778	2005NISMJAP	7/1/22-6/30/23	1,485,780					1,485,780	1,485,780								
Medicaid Assistance Program (SEMF)	93.778	2005NISMJAP	7/1/21-6/30/22	1,116,236	(358,479)				358,474									
Medicaid Assistance Program (SEMF)					(358,479)				1,842,254	1,485,780								
Total Medicaid Assistance / General Fund				\$ 1,485,780	\$ (358,479)	\$ -	\$ -	\$ -	\$ 1,842,254	\$ 1,485,780	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Federal Financial Awards				\$ 19,781,812	\$ (19,781,812)	\$ -	\$ -	\$ -	\$ 79,504,971	\$ 75,930,923	\$ 1,513,100	\$ (188,129)	\$ 188,129	\$ -	\$ (107,961,121)	\$ 93,579,837	\$ 113,963	\$ (17,933,879)

The Notes to the Schedules of Federal Awards and State Financial Assistance are an Integral Part of this Statement

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO THE SCHEDULES OF EXPENDITURES OF
FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

NOTE 1 REPORTING ENTITY

The Jersey City Public Schools (the “District”) received and participated in numerous Federal Award and State Financial Assistance programs in the form of cost reimbursement grants and revenue sharing entitlements. The District is the reporting entity for these programs. The District is defined in Note 1 (A) to the District’s Financial Statements.

NOTE 2 BASIS OF PRESENTATION

The accompanying schedules of expenditures of federal awards and state financial assistance (the “Schedules”) present the activity of all federal and state programs of the District. All federal awards received directly from federal agencies or passed through other government agencies are included on the schedule of expenditures of federal awards. All state awards received directly from state agencies or passed through other government agencies are included in the schedule of expenditures of state financial assistance. The information in these Schedules are 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) and New Jersey OMB Circular Letter 15-08 *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid*.

NOTE 3 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Schedules are prepared and presented using 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 the Notes to the Budgetary Comparison Schedules (RSI) and Note 1(D) to the District’s financial statements, respectively. Therefore, some amounts presented in these schedules may differ from the amounts presented in, or used in the preparation of, the financial statements. The District’s summary of significant accounting policies are described in Note 1 to the District’s financial statements.

NOTE 4 RELATIONSHIP TO FINANCIAL STATEMENTS

The 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 a modified accrual basis with the exception of the revenue recognition of the delayed state aid payments in the current budget year, which is mandated pursuant to N.J.S.A. 18A:22-44.2. For GAAP purposes, those payments are not recognized until the subsequent year due to the state deferral and recording of certain state aid payments 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, which may include the delayed state aid payments, whereas the GAAP basis does not. The special revenue fund also recognizes the delayed state aid payments in the current budget year, consistent with N.J.S.A. 18A:22-44.2.

The net adjustment to reconcile from the budgetary basis to the GAAP basis is an increase of \$2,261,291 for the general fund and an increase of \$14,884,176 for the special revenue fund. See 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 Board’s financial statements on a GAAP basis as presented as follows:

	<u>Federal</u>	<u>State</u>	<u>Total</u>
General Fund	\$ 1,483,780	\$ 407,915,771	\$ 409,399,551
Special Revenue Fund	65,569,909	79,205,751	144,775,660
Capital Projects Fund		943,872	943,872
Food Service Fund	<u>14,903,903</u>	<u>359,153</u>	<u>15,263,056</u>
Total Awards and Financial Assistance	<u>\$ 81,957,592</u>	<u>\$ 488,424,547</u>	<u>\$ 570,382,139</u>

**JERSEY CITY PUBLIC SCHOOLS
NOTES TO THE SCHEDULES OF EXPENDITURES OF
FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

NOTE 5 RELATIONSHIP TO FEDERAL AND STATE FINANCIAL REPORTS

Amounts reported in the accompanying schedules may not necessarily agree with the amounts reported in the related federal and state financial reports due to timing differences between the District's fiscal year and grant program years.

NOTE 6 OTHER INFORMATION

Revenues and expenditures reported under the Food Distribution Program as non-cash assistance represent current year value received and current year distributions, respectively. TPAF Social Security contributions in the amount of \$17,878,903 represents the amount reimbursed by the State for the employer's share of social security contributions for TPAF members for the fiscal year ended June 30, 2023. The amount reported as TPAF Pension System Contributions in the amount of \$86,306,454, TPAF Post-Retirement Medical Benefits Contributions in the amount of \$22,672,497 and TPAF Long-Term Disability Insurance in the amount of \$15,717 represents the amount paid by the State on behalf of the District for the fiscal year ended June 30, 2023. The School Development Authority's ("SDA") Educational Facilities Construction and Financing Act on-behalf payments totaling \$213,396 represent the amounts paid by SDA on behalf of the District for the facility project expenditures of the District for the fiscal year ended June 30, 2023.

NOTE 7 ON-BEHALF PROGRAMS NOT SUBJECT TO STATE SINGLE AUDIT

On-behalf State Programs for TPAF Pension, Post-Retirement Medical Benefits and Long-Term Disability Insurance Contributions as well as on-behalf School Development Authority Educational Facility Construction and Financing Act Program payments 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 financial statements and the amount subject to State single audit and major program determination.

NOTE 8 SCHOOLWIDE PROGRAM FUNDS

Schoolwide programs are not separate federal programs as defined in U.S. Uniform Guidance; amounts used in schoolwide programs (i.e., school based budgets) are included in the total expenditures of the program contributing the funds in the Schedule of Expenditure of Federal Awards. The following funds by program are included in schoolwide programs in the District.

<u>Federal Program</u>	<u>Amount</u>
Title I, Part A: <i>Grants to Local Educational Agencies</i>	<u>\$9,030,617</u>

NOTE 9 DE MINIMIS INDIRECT COST RATE

The District has not elected to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

**JERSEY CITY PUBLIC SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Part I – Summary of Auditor’s Results

Financial Statement

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

1) Material weakness identified? X yes no

2) Significant deficiencies identified? X yes none reported

Noncompliance material to basic financial statements noted? X yes no

Federal Awards

Internal control over compliance:

1) Material weakness identified? yes X no

2) Significant deficiencies identified? yes X none reported

Type of auditor's report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200 section .516 (a) of Uniform Guidance? X yes no

Identification of major federal programs:

<u>AL Number(s)</u>	<u>FAIN Number(s)</u>	<u>Name of Federal Program or Cluster</u>
<u>84.010A</u>	<u>S010A220030</u>	<u>Title I, Part A Basic</u>
<u>84.010A</u>	<u>S010A220030</u>	<u>Title I, School Improvement Act - Part A</u>
<u>84.365A</u>	<u>S365A220030</u>	<u>Title III - Part A - English Lanugage Acquisition</u>
<u>84.425D</u>	<u>S425D200027</u>	<u>Coronavirus Relief and Economic Security Act (CARES - ESSER I)</u>
<u>84.425D</u>	<u>S425D210027</u>	<u>Coronavirus Response and Relief Supplemental Act (CRRSA - ESSER II)</u>
<u>84.425U</u>	<u>S425U210027</u>	<u>American Rescue Plan (ARP - ESSER)</u>
<u>84.425W</u>	<u>S425W210031</u>	<u>Emergency Relief Fund - Homeless Children and Youth (ARP-HCY)</u>

Dollar threshold used to distinguish between Type A and Type B programs: \$ 2,277,925

Auditee qualified as low-risk auditee? yes X no

JERSEY CITY PUBLIC SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Part I – Summary of Auditor’s Results

State Awards

Dollar threshold used to distinguish between
Type A and Type B programs: \$ 3,000,000

Auditee qualified as low-risk auditee? _____ yes X no

Internal Control over major programs:

1) Material weakness(es) identified? _____ yes X no

2) Significant deficiencies identified that
are not considered to be material weaknesses? X yes _____ none reported

Type of auditors' report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported
in accordance with N.J. OMB Circular Letter 15-08? X yes _____ none

Identification of major state programs:

<u>State Grant/Project Number(s)</u>	<u>Name of State Program</u>
<u>23-495-034-5120-078</u>	<u>Equalization Aid</u>
<u>23-495-034-5120-083</u>	<u>Education Adequacy Aid</u>
<u>23-495-034-5121-089</u>	<u>Special Education Aid</u>
<u>23-495-034-5120-084</u>	<u>Security Aid</u>
<u>23-100-034-5120-494</u>	<u>Stabilization Aid</u>
<u>23-495-034-5120-128</u>	<u>Maintenance of Equity Aid</u>
<u>23-495-034-5120-086</u>	<u>Preschool Education Aid</u>
<u>23-495-034-5095-003</u>	<u>Reimbursed TPAF Social Security</u>

**JERSEY CITY PUBLIC SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Part 2 – Schedule of 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.

Finding 2023-001

Our audit indicated that the District's year-end balance available for amounts due related to employee payroll deductions and withholdings, as reflected on the general ledger, was in a negative position.

Criteria or specific requirement

Generally Accepted Accounting Principles

Condition

The District's general ledger balance for accounts related to payroll deductions and withholdings were in a negative position on a cumulative basis.

Context

The District's general ledger for the General Fund includes numerous individual accounts related to transactions with respect to employee payroll deductions and withholdings. The year-end cumulative total balance of such accounts amounted to a negative \$2,428,896. In addition, numerous individual account balances were in a negative position at year end.

Effect

The District's internal financial records may not reflect actual payroll deduction account balances due to other agencies.

Cause

Unknown.

Recommendation

Internal controls over general ledger reporting of transactions related to employee payroll deductions and withholdings be reviewed and enhanced to ensure balances accurately reflect amounts due.

View of Responsible Officials and Planned Corrective Action

Management has reviewed this finding and has indicated that correction action will be taken.

**JERSEY CITY PUBLIC SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Part 2 – Schedule of 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.

Finding 2023-002

Our audit indicated that a report of the value of the liability for accumulated sick and vacation time accrued by employees at year-end was not maintained by the District.

Criteria or specific requirement

Generally Accepted Accounting Principles

Condition

The District did not maintain, and was not able to provide, a report of the long-term liability with respect to accumulated sick and vacation time of eligible employees at year-end.

Context

District employees are permitted to accrue sick and vacation time on an annual basis. Unused time is permitted to be accrued and payments for such unused time is allowed in accordance with collective bargaining unit agreements and statutory regulations of the State of New Jersey. The District does not maintain an accounting of the long-term liability with respect to the value of this accrued and unused time.

Effect

The District's long-term liability with respect accrued sick and vacation time for eligible employees is not calculated by the District. Such balance was estimated for the current year financial statements, as presented.

Cause

Unknown.

Recommendation

A report of the value of the liability for accumulated sick and vacation time accrued by employees at year-end be maintained and be provided for audit.

View of Responsible Officials and Planned Corrective Action

Management has reviewed this finding and has indicated that correction action will be taken.

**JERSEY CITY PUBLIC SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Part 2 – Schedule of 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.

Finding 2023-003

Our audit indicated numerous purchase order balances classified as reserved for encumbrances at year-end were either invalid and should have been cancelled or were for goods/services related to the 2022-23 fiscal year and should have been reported as accounts payable.

Criteria or specific requirement

Generally Accepted Accounting Principles

Condition

Year-end purchase order balances were not reviewed for validity and/or proper classification as accounts payable or reserved for encumbrances.

Context

The District's year-end open purchase order report reflected balances of \$36,463,700 and \$0- as reserved for encumbrances and accounts payable, respectively. Of the amount reported as reserved for encumbrance, \$5,691,015 was determined to be related to good and/or services provided as of June 30, 2023 and should have been classified as accounts payable and \$11,902,822 was determined to be invalid as the balances did not represent valid obligations of the District.

Effect

The District's financial statements may be misstated as it relates to year-end liabilities and fund balance. Audit adjustments were made to correct material variances noted during the audit.

Cause

Unknown.

Recommendation

Open purchase orders be reviewed at year-end to ensure the validity of balances and for proper classification as either accounts payable or reserved for encumbrance.

View of Responsible Officials and Planned Corrective Action

Management has reviewed this finding and has indicated that correction action will be taken.

**JERSEY CITY PUBLIC SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Part 2 – Schedule of 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.

Finding 2023-004

Our audit indicated that the capital assets ledger was not maintained to support the cost, and related depreciation, of District owned assets.

Criteria or specific requirement

Generally Accepted Accounting Principles

Condition

The District did not maintain, and was not able to provide, a report of District owned capital assets along with related depreciation of such.

Context

The District incurred \$10,891,762 in capital expenditures during the 2022-23 fiscal year. The estimated historical cost of District owned assets is in excess of \$480 million. The estimated depreciation related to such assets is in excess of \$245 million. A report is not being maintained or obtained to support the balances related to District owned capital assets.

Effect

The District's financial statements may not accurately reflect the value, and related depreciation, of District owned capital assets.

Cause

Unknown.

Recommendation

The District obtain or prepare a perpetual inventory report with respect to the value of District owned capital assets and related depreciation.

View of Responsible Officials and Planned Corrective Action

Management has reviewed this finding and has indicated that correction action will be taken.

**JERSEY CITY PUBLIC SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Part 3 – Schedule of Federal Award and State Assistance Findings and Questioned Costs

This section identifies the significant deficiencies, material weaknesses and instances of noncompliance, including questioned costs, related to the audit of major federal and state programs, as required by U.S. Uniform Guidance and New Jersey OMB Circular 15-08.

CURRENT YEAR FEDERAL AWARDS

Finding 2023-005

Our audit of the Title I grant program indicated the following:

- Employees and their respective salaries charged to the grant program were not always approved in the minutes.
- Time and effort certifications were not able to be provided for employee salaries being funded by the grant program.

Federal Program Information

Title I 84.010A

Criteria or specific requirement

Uniform Guidance – Title I – Activities Allowed/Unallowed

Condition

Employees whose salaries were funded by the Federal Title I grant program were not always approved as such in the minutes. In addition, time and effort certifications were not always able to be provided to support the activities of the respective employee.

Questioned Costs

None.

Context

The District reported salaries of \$1,500,333 related to and funded by the Title I grant program. The approval of certain employees included in the program were not located in the official District minutes. In addition, time and effort certifications were not able to be provided to support Title I activities.

Effect

Certain grant expenditures may not be allowable program costs in accordance with grant compliance requirements.

Cause

Unknown.

Recommendation

- Employees and their respective salaries funded by the Title I grant program be approved in the minutes. In addition, time and effort certifications be maintained and made available for audit for employee salaries funded by the Title I grant program.

View of Responsible Officials and Planned Corrective Action

Management has reviewed this finding and has indicated that correction action will be taken.

**JERSEY CITY PUBLIC SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Part 3 – Schedule of Federal Award and State Assistance Findings and Questioned Costs

This section identifies the significant deficiencies, material weaknesses and instances of noncompliance, including questioned costs, related to the audit of major federal and state programs, as required by U.S. Uniform Guidance and New Jersey OMB Circular 15-08.

CURRENT YEAR STATE AWARDS

Finding 2023-006

Our audit of purchases and contract awards in excess of the bid threshold revealed the following:

With respect to contracts subject to the provisions of the Public School Contracts Law:

- A vendor was paid in excess of the bid threshold without documentation to support the procurement process.
- A professional service contract was noted which was not published subsequent to award.
- Contract awards and purchases which exceeded the bid threshold were not approved in the minutes.
- An emergency contract was awarded for a roof replacement without the required department head certification and notification to the Executive County Superintendent.

With respect to contracts procured through the use of State contracts and local cooperative purchasing agreements:

- Certain purchase orders and invoices for vendor payments indicated the use of a State contract. However, State contract documentation was unable to be provided for audit.
- Per unit prices charged on vendor invoices for payment were not in agreement with the cooperative contract award documentation.

With respect to contracts procured through the use of national cooperative purchasing agreements:

- The District utilized a national cooperative purchasing agreement for the acquisition of laptop computers. However, the required cost-savings determination, pre-award advertisement and contract award documentation was not maintained on file and made available for audit.

With respect to contracts awarded in excess of \$2.5 million:

- Notification to the State Comptroller’s office was not made for two (2) contracts, the cost of which exceeded \$2.5 million.

State Program Information

Equalization Aid	495-034-5120-078
Education Adequacy Aid	495-034-5120-083
Special Education Aid	495-034-5120-089
Security Aid	495-034-5120-084
Stabilization Aid	100-034-5120-494
Maintenance of Equity Aid	495-034-5120-128

**ROSELLE PUBLIC SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Part 3 – Schedule of Federal and State Award Findings and Questioned Costs

This section identifies the significant deficiencies, material weaknesses, and instances of noncompliance, including questioned costs, related to the audit of major federal and state programs, as required by U.S. Uniform Guidance and New Jersey OMB's Circular 15-08.

CURRENT YEAR STATE AWARDS

Criteria or specific requirement

State Grant Compliance Supplement – State Aid Public – Special Tests and Provisions

Condition

See Finding.

Questioned Costs

Unknown.

Context

A vendor was paid \$1,176,254 for construction services related to an insurance claim. No documentation was provided to indicate the procurement process for the selection of the vendor to provide such services.

A professional service contract for architectural services was not advertised after award. Contract payments for this service amounted to \$138,800.

Six (6) contract awards and/or purchases for various services, the cost of which exceeded the bid threshold, were not approved in the official minutes of the District.

An emergency contract was awarded for a roof replacement for which the total payments were \$2,123,024. Required procedures with respect to a certification of the emergency and notification to the Executive County Superintendent were not adhered to.

Purchases related to computer and technology supplies in the amount of \$721,460, as well as software licensing and maintenance in the amount of \$890,870, were made through the use of State contracts. Documentation to support such State contracts were not maintained.

Purchases for pest control services (\$70,483), uniforms (\$114,610), playground equipment (\$130,547) and flood clean-up (\$119,681) were made on a per unit or hourly rate basis through State contracts and/or cooperative purchasing agreements. Costs and rates indicated on the vendor invoices were not always in agreement with approved contract costs/rates.

Purchases of laptop computers in the amount of \$2,655,000 were made through the use of a national cooperative purchasing agreement. Required procedures with respect to cost-savings analysis, pre-award advertisement and maintenance of contract documentation were not adhered to.

Notification to the State Comptroller's office was not made for contracts related to transportation services (\$4,755,780) and laptop purchases (\$2,655,000).

Effect

The District is not in compliance with State Aid – Public program requirements.

ROSELLE PUBLIC SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Part 3 – Schedule of Federal and State Award Findings and Questioned Costs

This section identifies the significant deficiencies, material weaknesses, and instances of noncompliance, including questioned costs, related to the audit of major federal and state programs, as required by U.S. Uniform Guidance and New Jersey OMB's Circular 15-08.

CURRENT YEAR STATE AWARDS

Cause

Unknown.

Recommendation

With respect to purchases and contract awards in excess of the bid threshold, it is recommended that:

- Internal controls over the awarding of contracts be reviewed and enhanced to ensure compliance with the Public School Contracts Law.
- Documentation to support the State contract be maintained on file and made available for audit.
- Vendor invoices submitted for payment be reviewed to ensure that per unit prices charged agree with the cooperative contract award documentation.
- Contracts awarded through the use of national cooperative purchasing agreements be procured in accordance with the requirements of Local Finance Notice 2012-10.
- Notification to the State Comptroller's office be made for contracts awarded in excess of \$2.5 million.

View of Responsible Officials and Planned Corrective Action

Management has reviewed this finding and has indicated that correction action will be taken.

**JERSEY CITY PUBLIC SCHOOLS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

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. Uniform Guidance and NJ OMB Circular 15-08.

STATUS OF PRIOR YEAR FINDINGS

Finding 2022-001

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.

Current Status

See Finding 2023-002.

Finding 2022-002

Condition

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

Current Status

Corrective action was taken.

Finding 2022-003

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.

Current Status

Corrective action was taken.

Finding 2022-004

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.

Current Status

Corrective action was taken.

**JERSEY CITY PUBLIC SCHOOLS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

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. Uniform Guidance and NJ OMB Circular 15-08.

STATUS OF PRIOR YEAR FINDINGS (Continued)

Finding 2022-005

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.

Current Status

Corrective action has been taken.

Finding 2022-006

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.

Current Status

Corrective action has been taken.

Finding 2022-007

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.

Current Status

See Finding 2023-004.

Finding 2022-008

Condition

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

Current Status

Partial corrective action was taken. See general findings in Auditor's Management Report.