

# JERSEY CITY PUBLIC SCHOOLS



Student Artwork: Kristine Paragas, Jersey City ARTS



## COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDING JUNE 30, 2015



DR. MARCIA V. LYLES, SUPERINTENDENT OF SCHOOLS  
VIDYA GANGADIN, BOARD OF EDUCATION PRESIDENT

**School District of the  
City of Jersey City**

**Jersey City Public Schools  
Jersey City, New Jersey**

Comprehensive Annual Financial Report  
For the Year Ended June 30, 2015

Prepared by Jersey City Public Schools  
Business Office  
School Business Administrator/Board Secretary

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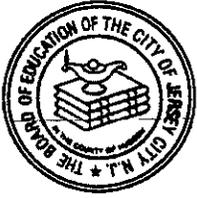
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# Introductory Section



Office of the Superintendent

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Dr. Marcia V. Lyles  
Superintendent of Schools

December 21, 2015

President Vidya Gangadin  
Members of the Board of Education and  
Citizens of the City of Jersey City School District  
Hudson County, New Jersey

Dear Board Members and Citizens:

The Comprehensive Annual Financial Report of the Jersey City Public Schools of the City of Jersey City (District) for the fiscal year ended June 30, 2015, 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 District. To the best of our knowledge and belief, the data presented in this report is accurate in all material respects and is reported in a manner designed to present fairly the financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information at June 30, 2015, and the respective changes in financial position and cash flows, where applicable, for the year then ended. All disclosures necessary to enable the reader to gain an understanding of the District's financial activities have been included.

The Comprehensive Annual Financial Report is presented in four sections: introductory, financial, statistical and single audit. The introductory section includes this transmittal letter (designed to complement Management's discussion and analysis and should be read in conjunction with it), the District's organizational chart, a list of principal officials and professionals, and certificates of achievement and excellence in financial reporting. The financial section includes Management's discussion and analysis, the basic financial statements and schedules, as well as the auditor's report thereon. The statistical section, which is unaudited, 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 Single Audit Act of 1984 and Amendments of 1996, the U.S. Office of Management and Budget Circular A-133, "Audits of State and Local Governments and Non Profit Organizations," and the New Jersey State Treasury Circular Letter 15-08 OMB, "Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid." Information related to this single audit, including the independent auditors' 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 Audit Standards* and an independent auditors' report on compliance with requirements that could have a direct and material effect on each major program and on internal control over compliance in accordance with OMB Circular A-133 and New Jersey Circular 15-08 are included in the single audit section of this report.

**1.) REPORTING ENTITY AND ITS SERVICES:**

The District is an independent reporting entity within the criteria adopted by the Governmental Accounting Standards Board (GASB). All funds and the Government-wide financial statements of the District are included in this year’s 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 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, 2015, the District transferred \$53,112,692 to the charter schools within the City boundaries. Charter school enrollment continues to increase and the pass through dollar amount pursuant to the NJ Department of Education is \$58,999,237 for the 2015-2016 school year. It is projected that the pass through dollar amount will also continue to increase in the coming years:

**Student Enrollment  
Charter Schools**

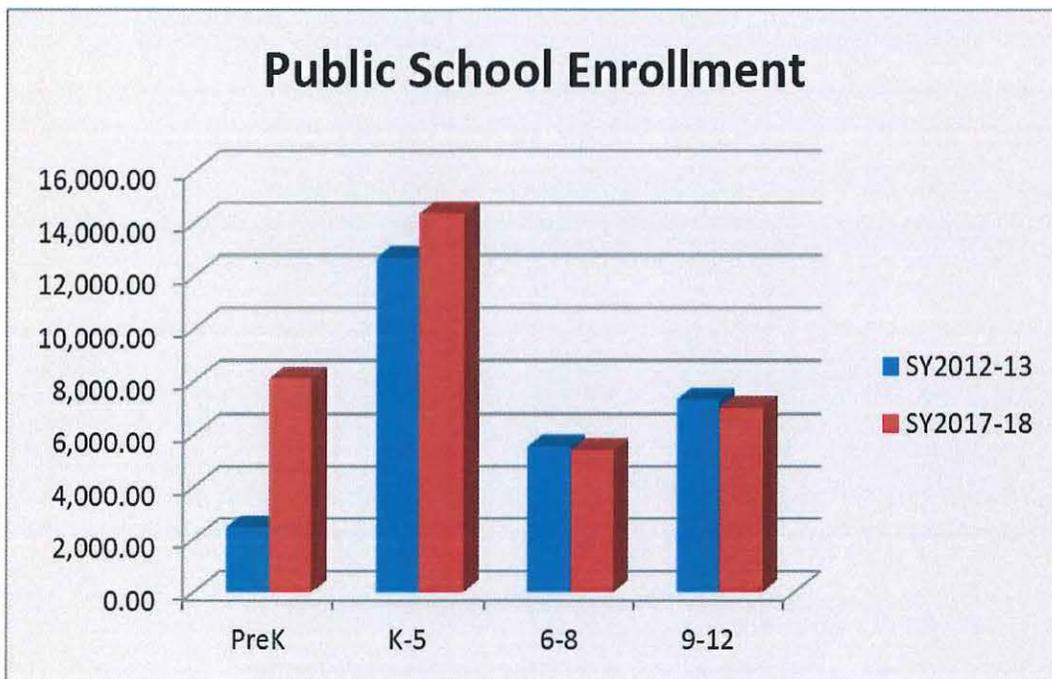
<u>School Year</u>	<u>Student Enrollment</u>	<u>Pass Through Amount</u>	<u>Student % Change</u>
2015-2016	5,473	\$58,993,237	14.16%
2014-2015	4,794	\$53,112,692	16.13%
2013-2014	4,128	\$47,474,294	3.93%
2012-2013	3,972	\$45,761,298	9.12%
2011-2012	3,640	\$38,301,842	22.82%

The District enrolled 29,052 students in the 2014-2015 school year, which is 678 students above the previous year’s enrollment. The increase in student enrollment can be attributed to growth in the Pre-K population. The following details the student enrollment of the District over the last ten years.

**Student Enrollment  
Last Ten School Years**

<u>School Year</u>	<u>Student Enrollment</u>	<u>Percent Change</u>
2014-2015	29,052	2.39%
2013-2014	28,374	0.73%
2012-2013	28,169	2.04%
2011-2012	27,605	-0.90%
2010-2011	27,855	-0.20%
2009-2010	27,911	0.59%
2008-2009	27,746	7.12%
2007-2008	25,902	-9.96%
2006-2007	28,766	-0.50%
2005-2006	28,910	-3.30%
2004-2005	29,897	-1.94%
2003-2004	30,490	

Most recently, a demographic study (submitted by Urbanomics on July 19, 2013) was undertaken by the district to forecast the PreK-12 enrollment of the Jersey City Public School District over the next five years (School Year 2013-14 through School Year 2017-18). The consensus forecast which complies with the N.J. Department of Education requirements is that a 25 percent increase in enrollment is projected from SY2012-13 to SY2017-18.



Source: Urbanomics, Inc., based on NJ DOE Cohort-Survival Worksheet for Consensus Forecast

The major impact in the increase of student enrollment will be in the Pre-K age population and followed by the K-5 age population. Current registration for 3-year olds exceed their enrollment and only a portion of those enrolled can be accommodated in public schools with the balance

housed in community facilities. The Pre-K program will continue to experience pressure based on the inability to house all 3- and 4-year old enrollment in Jersey City Public School facilities. Discussions continue with the School Development Authority, Jersey City Municipal Government, the State Department of Education and the school district on developing a strategy to address this long term known issue.

## **2.) ECONOMIC CONDITION AND OUTLOOK:**

The City of Jersey City (the “City”) is the second largest municipality in New Jersey with a population of 250,323 according to the United States Department of Commerce. 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 ten 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.

In the 1980’s, development of the waterfront helped to stir construction of numerous high-rise buildings that led to the development of the Exchange Place financial district also known as “Wall Street West” with large financial institutions such as USB, Goldman Sachs, Chase Bank, Citibank and Merrill Lynch occupying prominent buildings. Simultaneously, the light-rail network was developed and has led to Jersey City being recognized as having the nation’s 12<sup>th</sup> largest downtown.

In addition to the waterfront downtown development activities in Jersey City, a significant amount of residential housing development has occurred in the City in the last decade and more is projected given existing construction and approved or proposed new housing. The following table (New Housing Development in Jersey City) provides information on the past and new housing construction trend:

**NEW DEVELOPMENT IN JERSEY CITY**

	LOCATION	HOUSING UNITS	OFFICE/ OTHER SF.	RETAIL SF.	HOTEL UNITS	INDUST SF.
<b>RECENTLY COMPLETED</b>	Liberty Harbor N	612	41,000	20,000		
	Newport	158		5,000		
	Downtown	1,149		24,500		
	Journal Square	1,420		22,500		
	Waterfront	1,204		37,900		
	West Waterfront					878,264
	<b>TOTAL</b>	<b>4,543</b>	<b>41,000</b>	<b>109,900</b>	<b>0</b>	<b>878,264</b>
<b>IN CONSTRUCTION</b>	Liberty Harbor N	681		37,100		
	Downtown	1,124		35,000	152	
	Journal Square	1,216		18,000		
	Waterfront	2,172		84,853	250	
	<b>TOTAL</b>	<b>5,193</b>	<b>0</b>	<b>174,953</b>	<b>402</b>	<b>0</b>
<b>5 YEAR PROJECTION APPROVED PROJECTS</b>	Liberty Harbor N	1,895	15,000	61,164	276	
	Newport	816		16,600		
	Downtown	4,502		88,800	87	
	Journal Square	369	55,850			
	Liberty State Pk	36				
	City Wide	375				
Canal Crossing	130					
	<b>TOTAL</b>	<b>8,123</b>	<b>70,850</b>	<b>166,564</b>	<b>363</b>	<b>0</b>
<b>15 YEAR PROJECTION *APPROVED  **900 UNITS APPROVED</b>	Liberty Harbor N	1,614				
	Newport	600	600,000			
	Downtown	2,429	3,300	55,590	184	
	**Journal Square	2,879		100,150		
	* Waterfront	2,102	1,816,385	46,700		
	West Waterfront	1,000				
	Liberty State Pk	1,250				
	Canal Crossing	300				
	Morris Canal	300				
	Grand Jersey	1,000	40,000			
	Ongoing City Wide	1,000				
		<b>TOTAL</b>	<b>14,474</b>	<b>2,459,685</b>	<b>202,440</b>	<b>184</b>
	<b>GRAND TOTAL</b>	<b>32,333</b>	<b>2,571,535</b>	<b>653,857</b>	<b>949</b>	<b>878,264</b>

Source: Jersey City Department of Planning

The trend in the construction of new housing units is consistent with the projected 25% increase in student enrollment through School Year 2017-2018. It should be noted that new development pending and proposed for Jersey City beyond the enrollment forecast period is far more robust and the Jersey City Department of Planning has identified more than 10,000 housing units proposed or approved for future development (Source: Jersey City Department of Planning).

Jersey City Public Schools is the largest employer in the City as well as the second largest school district in the State. The student enrollment in 2014-2015 was 29,052, an increase of 2.39% from 2013-2014.

The Jersey City Public Schools operates forty-one schools ranging in age from ten to one hundred twenty-four years old which includes thirty-one elementary schools, three middle schools, one early childhood center and six high schools (Grades 9-12). The District's revenue sources are primarily State and Federal aid. Another significant portion of the District revenues are provided by property taxes levied to the City's property owners.

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

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

On May 14, 1997, the Supreme Court of the State of New Jersey ruled that the State must provide supplemental funding to the (Special Needs) districts to raise per pupil expenditures to the level of the State's wealthiest districts. Following many years of supplemental litigation, in 2008, the Legislature adopted the School Funding Reform Act (SFRA), the third school funding law since 1990 designed to comply with the Abbott rulings. The SFRA formula that provided a unified approach to school funding and was designed to allocate similar resources to similarly situated students, no matter where they lived. Over the past several years the State of New Jersey has underfunded SFRA. The last Abbott Supreme Court funding decision was Abbott XX1 in 2011. Pursuant to research and analysis conducted by the New Jersey Education Law Center the Jersey City Public Schools was underfunded fiscal years 2010-2014 by \$32 million dollars.

### **3.) LONG-TERM FINANCIAL PLANNING:**

The Jersey City Public Schools must adhere to the policy guidelines established by the New Jersey State legislature and the New Jersey Department of Education ("NJ DOE"). The State Legislature enacted senate bill S-1701 in December 2004. One of the objectives of S-1701 was to provide statewide property tax relief. S-1701 reduced the amount of unreserved/undesignated surplus funds that a school district may retain. Any surplus funds in excess of this amount must be used for tax relief. School districts are faced with serious financial decisions regarding how to prepare a budget with increasing costs and limited increases in revenue sources.

On July 3, 2010 the governor and legislature reached a bipartisan consensus on a hard cap of 2% for property tax relief. Any waiver of the 2% hard cap is granted by a vote of the people with a local cap override referendum to be approved by a simple majority vote of the local legislative body.

In the specific case for the Jersey City Public Schools the Business Office has prepared a three year fiscal projection of its revenue sources using past historical trends in funding for federal and state aid as well as the maximum local tax levy of 2% when applicable to the fiscal school year. The historical trend shows federal, state and local revenue consistently on a downward trend. A review of "Reappropriated Fund Balance" would indicate a fluctuation that is not as predictable as the other category of revenue sources (see "Time Line of Revenues" table). However, more recent

projections are showing a reduction in fund balance given the insignificant increase in state aid and the increases to the district for expenditures due to medical benefits (10.3% increase as of January 2015) and projected (NJ DOE) tuition payments for charter schools (increase of 16.3% from 13-14 to 14-15 school year) that totals \$5,638,398.00.

**Revenue Source:**

	<b>2010-2011</b>	<b>2011-2012</b>	<b>2012-2013</b>	<b>2013-2014</b>	<b>2014-2015</b>	<b>Anticipated 2015-2016</b>
State Aid	359,793,542	380,342,986	373,883,531	372,170,535	367,144,280	361,263,732
Charter Schools	32,015,766	38,301,842	45,761,298	47,474,294	53,112,692	58,993,237
State Grants	65,199,672	67,454,219	67,965,154	68,897,476	72,045,056	70,673,894
Federal Aid	31,620,926	47,431,247	34,284,800	25,135,999	27,458,408	28,300,095
Tax Levy	102,313,254	104,359,519	106,446,709	108,336,848	109,961,901	112,161,139
Reappropriated Fund Balance	25,908,441	15,000,000	30,000,000	36,000,000	32,904,327	31,750,000
Other Local Revenue	1,984,573	1,988,833	2,988,833	1,988,833	1,988,833	1,965,486
<b>Total</b>	<b>618,836,174</b>	<b>654,878,646</b>	<b>661,330,325</b>	<b>660,003,985</b>	<b>664,615,497</b>	<b>665,107,583</b>
<b>% of Increase / decrease</b>						
State Aid		5.71%	-1.70%	-0.46%	-1.35%	-1.60%
Charter Schools		19.63%	19.48%	3.74%	11.88%	11.07%
State Grants		3.46%	0.76%	1.37%	4.57%	-1.90%
Federal Aid		50.00%	-27.72%	-26.68%	9.24%	3.07%
Tax Levy		2.00%	2.00%	1.78%	1.50%	2.00%
Fund Balance		-42.10%	100.00%	20.00%	-8.60%	-3.51%
Other Local Revenue		0.21%	50.28%	-33.46%	0.00%	-1.17%
TOTAL		5.82%	0.99%	-0.20%	0.70%	0.07%

In projecting three years of future revenues, the assumptions used were flat funded state aid, 2% local tax levy cap, flat funded federal aid and flat funded other local revenue. The reappropriated "Fund Balance" was based on actual fund balance available for the 2015-2016 fiscal school year and projections were used for the remaining two fiscal school years maintaining a conservative projection of fund balance given the flat funded assumptions of state aid (see "Projected Future Revenues" table):

There is a projection of a shortfall in fund balance of \$6,750,000 for fiscal year 2016-2017. Efforts continue to review staffing patterns based on the Superintendent's guidelines to meet an effective and efficient education to ensure the staffing rosters are within these guidelines to avoid duplication of staffing assignments.

**Jersey City Public School  
Projected Future Revenues**

<b>FUND 10-20</b>							
<b>Revenue Source:</b>	<b>(Assumes 2% Tax Levy Increase/0% State Aid &amp; Federal Increase/Fund Balance Reduction)</b>						
	<b>Actual 2014-2015</b>	<b>%</b>	<b>Actual 2015-2016</b>	<b>%</b>	<b>Increase/ (Decrease)</b>	<b>% Change</b>	
State Aid	367,144,280	55.24%	361,263,732	54.32%	(5,880,548)	-1.60%	
Charter Schools	53,112,692	7.99%	58,993,237	8.87%	5,880,545	11.07%	
State Grants	72,045,056	10.84%	70,673,894	10.63%	(1,371,162)	-1.90%	
Federal Aid	27,458,408	4.13%	28,300,095	4.25%	841,687	3.07%	
Tax Levy	109,961,901	16.55%	112,161,139	16.86%	2,199,238	2.00%	
Reappropriated Fund Balance	<b>32,904,326</b>	4.95%	<b>31,750,000</b>	4.77%	(1,154,326)	-3.51%	
Other Local Revenue	1,988,834	0.30%	1,965,486	0.30%	(23,348)	-1.17%	
<b>Total</b>	<b>664,615,497</b>	<b>100.00%</b>	<b>665,107,583</b>	<b>100.00%</b>	<b>492,086</b>	<b>0.07%</b>	

<b>FUND 10-20</b>							
<b>Revenue Source:</b>	<b>(Assumes 2% Tax Levy Increase/0% State Aid &amp; Federal Increase/Fund Balance Reduction)</b>						
	<b>Actual 2015-2016</b>	<b>%</b>	<b>2016-2017</b>	<b>%</b>	<b>Increase/ (Decrease)</b>	<b>% Change</b>	
State Aid	361,263,732	54.32%	357,651,095	54.19%	(3,612,637)	-1.00%	
Charter Schools	58,993,237	8.87%	61,942,898	9.39%	2,949,661	5.00%	
State Grants	70,673,894	10.63%	70,673,894	10.71%	0	0.00%	
Federal Aid	28,300,095	4.25%	28,300,095	4.29%	0	0.00%	
Tax Levy	112,161,139	16.86%	114,404,362	17.34%	2,243,223	2.00%	
Reappropriated Fund Balance	<b>31,750,000</b>	4.77%	<b>25,000,000</b>	3.79%	(6,750,000)	-21.26%	
Other Local Revenue	1,965,486	0.30%	1,965,486	0.30%	0	0.00%	
<b>Total</b>	<b>665,107,583</b>	<b>100.00%</b>	<b>659,937,830</b>	<b>100.00%</b>	<b>(5,169,753)</b>	<b>-0.78%</b>	

<b>FUND 10-20</b>							
<b>Revenue Source:</b>	<b>(Assumes 2% Tax Levy Increase/0% State Aid &amp; Federal Increase/Fund Balance Reduction)</b>						
	<b>2016-2017</b>	<b>%</b>	<b>2017-2018</b>	<b>%</b>	<b>Increase/ (Decrease)</b>	<b>% Change</b>	
State Aid	357,651,095	54.19%	354,074,585	53.91%	(3,576,510)	-1.00%	
Charter Schools	61,942,898	9.39%	65,040,042	9.90%	3,097,144	5.00%	
State Grants	70,673,894	10.71%	70,673,894	10.76%	0	0.00%	
Federal Aid	28,300,095	4.29%	28,300,095	4.31%	0	0.00%	
Tax Levy	114,404,362	17.34%	116,692,449	17.77%	2,288,087	2.00%	
Reappropriated Fund Balance	<b>25,000,000</b>	3.79%	<b>20,000,000</b>	3.05%	(5,000,000)	-20.00%	
Other Local Revenue	1,965,486	0.30%	1,965,486	0.30%	0	0.00%	
<b>Total</b>	<b>659,937,830</b>	<b>100.00%</b>	<b>656,746,551</b>	<b>100.00%</b>	<b>(3,191,279)</b>	<b>-0.48%</b>	

<b>FUND 10-20</b>							
<b>Revenue Source:</b>	<b>(Assumes 2% Tax Levy Increase/0% State Aid &amp; Federal Increase/Fund Balance Reduction)</b>						
	<b>2015-2016</b>	<b>%</b>	<b>2016-2017</b>	<b>%</b>	<b>Increase/ (Decrease)</b>	<b>% Change</b>	
State Aid	354,074,585	53.91%	350,533,840	53.62%	(3,540,745)	-1.00%	
Charter Schools	65,040,042	9.90%	68,292,044	10.45%	3,252,002	5.00%	
State Grants	70,673,894	10.76%	70,673,894	10.81%	0	0.00%	
Federal Aid	28,300,095	4.31%	28,300,095	4.33%	0	0.00%	
Tax Levy	116,692,449	17.77%	119,026,297	18.21%	2,333,848	2.00%	
Reappropriated Fund Balance	<b>20,000,000</b>	3.05%	<b>15,000,000</b>	2.29%	(5,000,000)	-25.00%	
Other Local Revenue	1,965,486	0.30%	1,965,486	0.30%	0	0.00%	
<b>Total</b>	<b>656,746,551</b>	<b>100.00%</b>	<b>653,791,656</b>	<b>100.00%</b>	<b>(2,954,895)</b>	<b>-0.45%</b>	

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 in 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 negotiation (all unions) that were ratified and will also increase the projected budget shortfalls going forward.

The New Jersey School Boards Association (July 24, 2014) has reported the following county and state averages for settlement agreements that cover a three year period:

<b>SETTLEMENT RATE PERCENTAGE INCREASES-BY COUNTY*</b>			
	2013-14	2014-15	2015-16
ATLANTIC	2.52	2.76	2.7
BERGEN	2.28	2.64	2.35
BURLINGTON	2.44	2.58	2.72
CAMDEN	2.5	2.6	2.73
CAPE MAY	2.15	2.15	2.37
CUMBERLAND	2.24	2.24	2.48
ESSEX	1.98	2.31	2.24
GLOUCESTER	2.49	2.5	2.42
<b>HUDSON</b>	<b>2.52</b>	<b>2.5</b>	<b>2.5</b>
HUNTERDON	2.16	2.4	3.18
MERCER	2.44	2.35	2.3
MIDDLESEX	2.35	2.41	2.44
MONMOUTH	2.41	2.43	2.55
MORRIS	2.05	2.28	2.48
OCEAN	2.3	2.41	2.18
PASSAIC	2.23	2.32	2.3
SALEM	2.36	2.41	2.54
SOMERSET	2.32	2.34	2.18
SUSSEX	2.01	1.96	2.29
UNION	2.02	2.2	2.28
WARREN	2.26	2.31	2.41
<b>COMMULATIVE AVERAGE</b>	<b>2.29</b>	<b>2.41</b>	<b>2.47</b>

\*Note: All settlement information is reported to the NJSAB through surveys of the district administrative offices. Districts are requested to report settlements inclusive of increment and any increases in longevity. However, the settlement figures do not include any savings or additional costs associated with changes to fringe benefits.

Source: New Jersey School Boards Association / July 24, 2014

The district completed negotiations for salary raises for fiscal years 2013-2014, 2014-2015, 2015-2016 and 2016-2017 with the majority of the unions by June of 2015. Recently (October 2015)

the remaining Local 2262 Union contract was ratified by the School Board. The largest union within this group was the Jersey City Education Association (JCEA). The table below shows the ratified salary increases for the various unions:

<b>UNION CONTRACT PERCENTAGE AGREEMENTS</b>						
	<b>JCEA (Teachers)</b>	<b>PPA (Aides)</b>	<b>NCASA (Non Instructional Supervisors)</b>	<b>ESA (Clerks)</b>	<b>2262 (Trades, Custodians, Security, Food Service)</b>	<b>PSA (Principals/ Supervisors)</b>
2013-2014	0.9380%	2.7000%	2.7000%	2.7000%	2.7000%	2.4000%
2014-2015	2.2920%	2.7000%	2.7000%	2.7000%	2.7000%	0.5000%
2015-2016	2.9300%	2.7000%	2.7000%	2.7000%	2.7000%	2.9000%
2016-2017	4.4670%	2.7000%	2.7000%	2.7000%	2.7000%	
<b>Average</b>	<b>2.7%</b>	<b>2.7%</b>	<b>2.7%</b>	<b>2.7%</b>	<b>2.7%</b>	<b>1.9%</b>

A comparison of the Jersey City Public Schools ratified raises for teachers against the average salary increase for teachers in Hudson County and the State average places the ratified agreement for Jersey City Public School teachers at a higher percentage (over the period of time of the contract). The challenge for budget development in school year 2016-2017 will be absorbing the largest salary increase at a percentage point of 4.467 which translates to approximately eleven (11) million dollars (see table below):

<b>TEACHER CONTRACT PERCENTAGE AGREEMENTS</b>			
	<b>JERSEY CITY EDUCATION ASSOCIATION (Teachers)</b>	<b>*Hudson County</b>	<b>*State Commulative Average</b>
2013-2014	0.9380%	2.5200%	2.2900%
2014-2015	2.2920%	2.5000%	2.4100%
2015-2016	2.9300%	2.5000%	2.4700%
2016-2017	4.4670%		
<b>Average</b>	<b>2.7%</b>	<b>2.5%</b>	<b>2.4%</b>
<b>*Source: New Jersey School Boards Association July 2014</b>			

Given this trend, the district will need to prepare for a much higher projected budget shortfall based on the projected revenues for the next three fiscal years.

Another significant long term planning issue pertains to the investment of resources into maintaining the district's physical building structures and assets. The district is responsible for maintaining close to 6 million square feet of usable space for the efficient education of students.

The district maintains a total of 39 school buildings. 13 (33%) of these buildings are over 100 years old. Another 13 (33%) buildings are over 80 years old. 6 (15%) buildings are over 50 years old. Over 80% of school buildings are over 50 years and the attention to maintain these aging facilities demands are extremely challenging. An effort continues to assess the universe of major infrastructure needs to better plan with the School Development Authority on meeting these needs to help offset the current day to day costs due to a lack of investment in infrastructure improvements.

The district completed an analysis of facility infrastructure needs for the capital outlay program and the need is inclusive of roof replacements, boiler replacements, electrical upgrades, science lab upgrades, auditorium seating, window replacements and other related projects. Please see table below (Health & Safety Proposed Capital Projects):

**HEALTH & SAFETY PROPOSED CAPITAL PROJECTS**

School Name	Project Description	Estimated Cost
<b>1. Health/Safety PROJECT LIST:</b>		
<b>ROOF REPLACEMENT:</b>		
ACA 1-1966	ROOF REPLACEMENT	\$650,000
Lincoln HS	ROOF REPLACEMENT	\$2,000,000
Old PS3- 70 Bright St.	ROOF REPLACEMENT	\$500,000
PS5	ROOF REPLACEMENT	\$1,500,000
PS6	ROOF REPLACEMENT	\$1,100,000
PS24	ROOF REPLACEMENT	\$900,000
PS28?	ROOF REPLACEMENT	\$1,550,000
PS29	ROOF REPLACEMENT	\$500,000
PS30	ROOF REPLACEMENT	\$700,000
PS41	ROOF REPLACEMENT	\$2,000,000
<b>MASONRY REPAIRS/WINDOW REPLACEMENT:</b>		
P.S. #14	WINDOW REPLACEMENT	\$600,000
P.S. #22	WINDOW REPLACEMENT	\$720,000
P.S. #23	WINDOW REPLACEMENT	\$800,000
P.S. #29	WINDOW REPLACEMENT	\$250,000
P.S. #30	WINDOW REPLACEMENT	\$500,000
P.S. #33	WINDOW REPLACEMENT	\$250,000
P.S. #37	WINDOW REPLACEMENT	\$900,000
P.S. #39	WINDOW REPLACEMENT	\$500,000
<b>BOILER REPLACEMENT:</b>		
P.S. #29- 1901/09	BOILER REPLACEMENT	\$800,000
ZERO TOLERANCE (Old PS3)-1909	BOILER REPLACEMENT	\$800,000
P.S. #24- 1920	BOILER REPLACEMENT	\$800,000
SHS-1923	BOILER REPLACEMENT	\$800,000
PS23	BOILER REPLACEMENT	\$800,000
<b>OTHER:</b>		
PS 16, 33, ZERO TOLERANCE	FIRE ESCAPE REPAIR/REPLACEMENT	\$600,000
A. H. Moore School	Electrical upgrades	\$400,000
A. H. Moore School	Interior repairs - NJDOE 2008 CMP	\$75,000
A. H. Moore School	Elevator Upgrades (2) - NJDOE 2008 CMP	\$600,000
A. H. Moore School	Life Safety Improvements - NJDOE 2008 RRM	\$100,000
A. H. Moore School	Plumbing upgrades - NJDOE 2008 RRM	\$8,540,000
PS 6, 8, 17, 28, 31, 38, 40, Academy I, Ferris HS, Dickinson HS.	Elevator Upgrades	\$3,000,000
Lincoln HS	Sidewalk replacement	\$50,000
	<b>SUB TOTAL</b>	<b>\$31,285,000</b>
<b>2. EDUCATIONAL ADEQUACY PROJECTS:</b>		
	NOTE: this section updated 8-18-09	
Ferris	Upgrade 3 Science Labs; 3 Science classrooms; 1	\$1,650,000
Snyder HS	Upgrade 2 Science Labs	\$700,000
Lincoln HS	Upgrade 2 Science Labs	\$700,000
K-8 Schools (PS5,11,12,27,28,34,38,39)	8 New Science Labs	\$2,640,000
K-8 Schools -PS 11,17,28,34,40, Academy 1	Upgrade 6 Exist. Science Labs	\$1,980,000
Lincoln HS	Upgrade Existing Culinary Lab	\$500,000
PS 22	Auditorium seating - NJDOE 2008 SFP	\$300,000
PS 33	Auditorium seating	\$300,000
SHS	Gymnasium floor - NJDOE 2008 CMP	\$250,000
	<b>SUB TOTAL</b>	<b>\$9,020,000</b>
<b>3. TECHNOLOGY PROJECTS:</b>		
District-wide WAN/LAN	Technology Infrastructure upgrades	\$1,500,000
All High Schools (5)	Wireless Network	\$420,000
All (old) Middle Schools (3)	Wireless Network	\$180,000
All K-8 Schools (28)	Wireless Network	\$1,650,000
McNair HS	ITV	\$60,000
	<b>SUB TOTAL</b>	<b>\$3,810,000</b>
<b>4. SECURITY PROJECTS:</b>		
High Schools (6)	Security Upgrades	\$600,000
15 Schools	Metal Detectors	\$210,000
	<b>SUB TOTAL</b>	<b>\$810,000</b>
<b>5. OTHER PROJECTS incl. 7.6 checklist:</b>		
PS22	Solar Panels	\$1,500,000
District wide - Food Service	Warehouse	\$ 3,000,000
McNair	Lockers	\$150,000
Snyder HS	Lockers	\$150,000
Liberty HS	Handicapped Ramp	\$ 20,000
	<b>SUB TOTAL</b>	<b>\$4,820,000</b>
<b>GRAND TOTAL</b>		<b>\$49,745,000</b>

The district is estimating that to meet all the infrastructure needs an estimated investment of \$49,745,000.00 (million) is required. This assessment on facility infrastructure needs will be the main priority of the district's facility committee as discussions are held with the School Development Authority (correspondence requesting assistance sent to SDA on February 26, 2014) on developing a plan of to fund the improvements. The last time the district received funding from the SDA for these types of emergent projects was in 2011. Complicating this situation are recent revelations that the SDA's funding for emergent projects has dried up ("Paterson school district faces 'serious problem' now that state emergency repair fund is empty", November 11, 2014, NJ Advance Media for NJ.com).

SDA budget documents indicate that nearly all of the current funding has been spent or committed. The Education Law Center recently (November 2, 2015) called upon the Attorney General, Commissioner of Education and Director of NJ SDA to seek additional bonding authority from the legislature in order to advance needed projects, both new and emergent.

#### **4.) MAJOR INITIATIVES:**

In 2013-14, the Jersey City Public Schools initiated the development of a Strategic Plan to guide the District's work over the next three years focused on addressing five goals:

- We will prepare our students for college and career.
- The district will drive academic achievement using data to inform instructional practices.
- The district will develop an effective system of support and accountability that enables the recruitment, retention, and development of strong educators.
- The district will align the form and function of all systems to meet the needs of staff, schools and classrooms.
- The district will authentically engage families and the community in supporting schools and advancing the academic achievement of all students.

The Strategic Planning process was comprehensive and included a thorough analysis of the District's academic and financial data as well as numerous interviews, focus-groups and community feedback sessions and surveys of community members, administrators and faculty. The Strategic Plan was accepted by the Board in the Spring of 2014 and was in its first year of implementation in the 2014-15 school year. Below is a description of the major initiatives underway aligned to the Strategic Plan.

#### **We will prepare our students for college and career.**

- Increased College Awareness and Preparation
  - Established partnership with the College Board through the Expansion of Springboard College Prep Curriculum to grades 6, 7, 9 and 10 in targeted schools to provide more rigorous curriculum that will prepare more students to take AP courses in HS. The program provides professional development to teachers on how to support all students in engaging in more rigorous curriculum, as well as curricular resources. Additionally, the district will be administering the Grade 8 PSAT for the first time. The Grade 8 PSAT is considered a *low stakes assessment* that focuses on the skills each student has developed in critical reading,

mathematics and writing; and also provides tools for a student to reach his or her college career goals.

- Use National Student Clearinghouse to track college persistence data
- Conducted an AP Diagnostic report to identify student and staff preparedness for AP courses
- Arranged for all high school students to take the SAT on the same day across the district.
- Expanded CTE offerings at all comprehensive high schools to include Global Logistics, Green Programs of Study, Landscaping, and Health Services....
- Prepare for implementation of Common Core and PARCC assessments
  - Aligned all curriculum to CCSS and NJCCSS
  - Assured technological readiness for PARCC
  - Wi-Fi in all schools
  - Teachers involved in curriculum design and professional development to prepare for new curriculum and assessments
  - Provided professional development to teachers on Common Core shifts and strategies to address student needs
  - Purchased materials and tools to support implementation in the classroom.
- Identified and implemented pivotal instructional innovations
  - Expanded partnership with Liberty Science Center to create an innovative elementary Science, Technology, Engineering and Math (STEM) Program. This program exposes 3<sup>rd</sup> and 4<sup>th</sup> graders to rich STEM activities at Liberty Science Center while teachers are provided deeper professional development to help them infuse STEM into their classrooms and currently serves 4 elementary schools.
  - Developed middle school extended day STEM program with Liberty Science Center.
  - Implemented one-to-one programs in targeted elementary, middle and high schools with plans to expand each year
  - Widespread use of MyOn Library as well as IXL math program and other online resources to expand classroom resources
  - Opened Innovation High School, a new, small high school themed around STEAM (Science, Technology, Engineering, Art and Math) and partnered with New Jersey City University and the Institute for Student Achievement. All students will take college-level courses before they graduate from high school. The school is non-selective and open to any student living in Jersey City. Because too many students applied, admission was determined by lottery.
  - Implemented Teach to One program in Mathematics. This blended learning model provides highly individualized, data-based math instruction through a completely different approach to math class with all math teachers teaching all students.
- Provided targeted interventions that promote the academic success of all students who are struggling academically
  - Implemented PBSIS (Positive Behavior Intervention and Supports)
  - Revised Response to Intervention (RtI) guidelines
  - Provided professional development on co-teaching and differentiation
  - Piloted and expanded the use of reading and math programs targeted to struggling students and those with special needs

- **Closing Gaps**
  - Strategic allocation of Title 1 monies to where the need is greatest
  - Bilingual HOPE (honors) classes and strengthened Dual-Language
  - Expanded the use of the Springboard Curriculum
- **Strengthen High Schools**
  - Developed Freshman Academies at all four comprehensive high schools
  - Broadened opportunities for students to recover seat time and credit
  - Implemented Odysseyware and Naviance computer-based programs to better track and guide college preparedness
  - Implemented attendance initiatives
  - Opened Innovation High school
  - Developed Small Learning Communities to offer career themed programs to high school students
  - Expanding CTE (Career and Technical Education) opportunities
  - Offered first P/SAT day in New Jersey administering the PSAT or SAT to all high school students. SAT participation is an indicator of college preparedness.
  - Improved Guidance mechanisms
  - Strengthened partnerships with colleges and universities and increased opportunities for students to take college courses before graduating
  - Revamped Dual Language Content Program

**The District will drive academic achievement using data to inform instructional practices.**

- Increased use of data to inform instructional decision making
  - Engaged school leaders and staff in data conversations to better support all students and target greater support to students most at-risk
- Improved Graduation Rates and Drop-out Prevention
  - Monthly meetings with principals of targeted high schools to identify students at risk of dropping out and appropriate interventions to help them stay in school
  - Piloted 9<sup>th</sup> grade Academies, which have been shown to improve high school performance, persistence and graduation rates, at Lincoln HS, with expansion to Ferris and Dickinson completed in 2013-14.
  - Developed comprehensive Walkthrough process to gather data on instruction using observations from at least 80% of classrooms in a school. Used data to identify trends within schools and district-wide and targeted professional development appropriately.

**The District will develop an effective system of support and accountability that enables the recruitment, retention and development of strong educators.**

- Trained teachers and administrators on the Danielson Framework and on the new evaluation systems
- Launched the Jersey City Leadership Institute to develop leadership at the classroom, school and district level
- Provided job-embedded, frequent, mentoring for new principals
- Revised administrator hiring processes to ensure consistency and secure best candidates

- Decentralized professional development to address unique needs of schools and revamped the procurement process to ensure that schools had easier access to the services they need
- Transitioned to Applitrak application process to improve hiring processes for all positions
- Engaged administrators in calibration walkthroughs to deepen knowledge of the Danielson framework and help ensure accuracy in ratings across the district

**The District will align the form and function of all systems to meet the needs of staff, schools and classrooms.**

- Realigned district staff to better serve and support schools
- Developed more equitable funding formula for schools and revised staffing formula for equity and efficacy
- Redesigned maintenance plan
- School buildings were cleaner and better maintained in 2014-15 than in previous years as indicated on principal surveys.

**Ensure that parents and community are authentically informed and engaged**

- Held Common Core information sessions at all schools across the district to help parents and the community better understand the new curriculum and PARCC testing demands.
- Convened a District Parent Council
- Send monthly messages to parents
- Revamped District Website
- Held Community Forum

**5.) MAJOR INITIATIVES (SUPPORT SERVICES)**

**PARCC Support / Information Technology**

Students took the PARCC (Partnership for Assessment of Readiness for College and Careers) assessment for the first time. The PARCC assessment replaced the previous paper-and-pencil student assessments known as the NJASK and HSPA. The transition to PARCC required that students take the PARCC exams on computer and posed challenges that resulted in the district investing unanticipated resources (dollars and labor) for both our Instructional and Business Information Technology Departments to improve the information technology infrastructure.

The Jersey City School District tested up to 14,210 students using networked devices for PARCC testing in the 2014-2015 school year. In order to make certain students would have the appropriate access and technology environment for testing, the Business Office supplemented its existing technicians with out-sourced per-diem technicians to set-up over 6,500 laptops and desktops in a dedicated testing mode and manage over 2,000 Chrome Books. The district and per-diem technicians were also available on-site at clusters of schools for the days of testing.

To prepare for the PARCC testing, the district increased its broadband connection to each school from 50MBPS to 1 GBPS; worked with school-based staff identified as technology contacts; established proxy servers at each location to minimize network traffic, and initiated a process to

increase Internet access from 1 GBPS to 10 GBPS followed by 10 GBPS increments each following year.

### **Breakfast After the Bell / Food Service Operation**

The New Jersey Food For Thought School Breakfast Campaign led by Advocates for Children of New Jersey and the New Jersey Anti-Hunger Coalition recognized the Jersey City Public Schools for the 2014-15 school year's efforts and results in the increase of breakfast participation for students. The story was featured in their 2015 Annual Report under the caption "Jersey City Embraces Breakfast After the Bell" and highlighted the following:

- 63% of eligible children eat breakfast during the school year compared to 18% three years ago
- the pilot program started with 10 schools in 2012-13 and now all 40 schools participate
- more than 2.8 million breakfast meals were served during the school year (see chart below)



In addition, the school district (for the first time) operated a "Universal Breakfast Program" that allowed all students that wanted to participate in the breakfast program to do so without a need to pay for breakfast. In addition, the district (for the first time) participated in the "Summer Seamless Program" making breakfast and lunch meals available during the summer months at no charge to students.

Other initiatives resulted in a 12% increase in lunch meals to students, five schools becoming satellite operations as opposed to being served pre-plated meals, and the introduction of salad bars to 12 school locations.

## **School Safety / Security Operations**

At the end of school year 2012-13 only 16 of the 40 school buildings were equipped with camera surveillance systems. At the end of the 2014-15 school year 32 school buildings or 80% of school buildings were fitted with camera surveillance systems. Additional schools are currently in the process of installation. It is anticipated that all schools will be fitted with camera surveillance systems by end of the school year 2016.

During school year 2014-15 the district's security office in partnership with the Jersey City Police Department laid the groundwork for the implementation of the "WeTip" hotline for a new way for students, faculty and parents to report inappropriate activity in and around city schools.

The "WeTip" hotline is a nationwide anonymous tip line system which calls can be made regarding anything from bullying to major crimes. Depending on the information, the tip will be forwarded to the district's security office or the police department. The "WeTip" hotline is currently being rolled out to schools.

## **Improving Student Space / Facilities Operations**

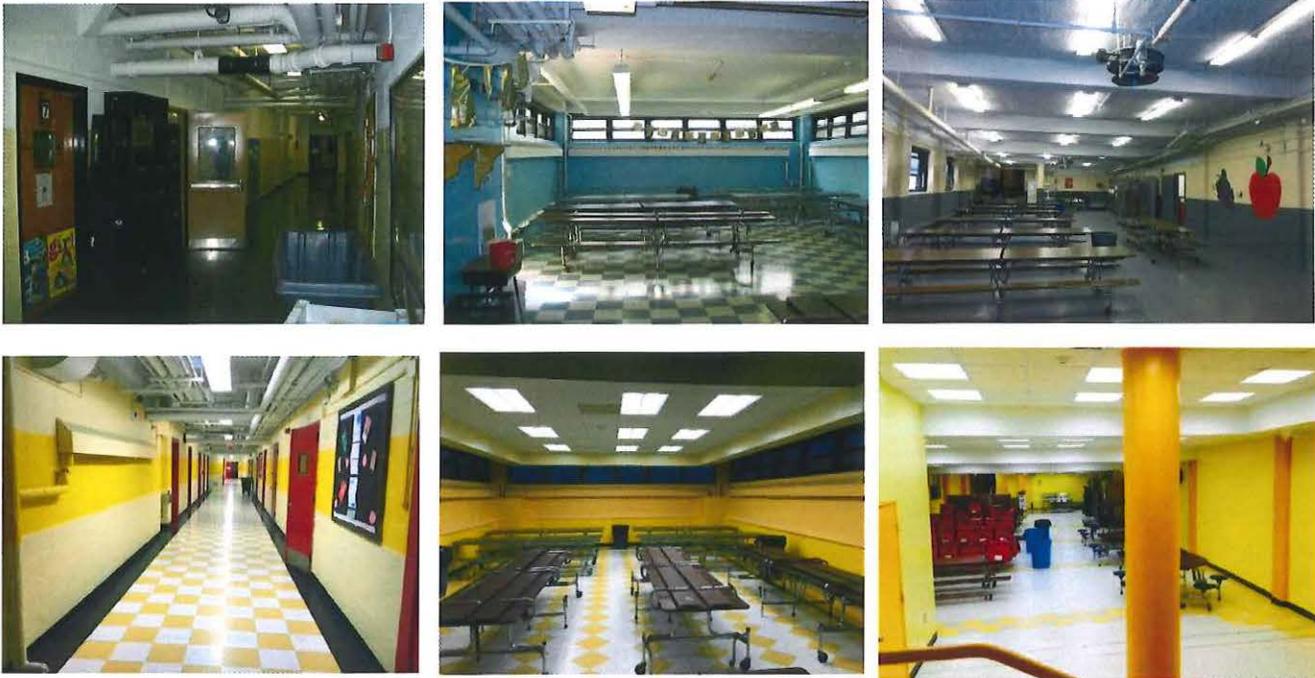
As a strategy to assist the facilities operation with improving our quality control program (daily facility inspections supported by monthly facility inspections by supervisors) an on-line link was incorporated into the district website to take concerns by students, employees and parents on facility related concerns. The link went live on November 2014 and continues to the present day.

A separate initiative focused on improving school basement space designated for feeding students. These school basement cafeterias are associated with school buildings that are close to a hundred (100) years old and pose a special challenge as these spaces were never intended to actually serve as cafeteria space. These types of spaces are challenging due to the infrastructure (plumbing, heating, ventilation, electric, cabling, underground utilities, drainage systems etc.) that run throughout the ceiling, walls, and cement floors.

As opposed to using the traditional process of placing the improvement of these spaces out to be designed and then enhanced using private sector construction companies, the district decided to use a hybrid model that created a partnership approach with an approved architect and the in house skill trades represented by the Local union 2262 and district certified Educational Facility Managers represented by NCASA (Non Certificated Administrators and Supervisors Association),

This approach to improving the school basement spaces allowed for the experience and expertise of knowledge of the skilled trade staff to provide guidance to the architect in the absence of detailed drawings and unfamiliar infrastructure. The skilled trade staff and Educational Facility Managers also provided input into the overall design for the finished space. Aside from no change orders due to this approach, in-house staff was able to work regular shifts on the improvements with extra hours applied as needed to complete these projects.

The following are before and after photos of the results of some of these projects:



### **New School Construction / Educational Facilities Planning**

The District's 2014 Long Range Plan (LRFP) anticipates the need for new facilities to house a burgeoning Pre-K student population, which is now substantially housed in trailer units ranging between 15-37 years old, or in existing elementary schools, causing overcrowding in grades K-5. In addition, the LRFP calls for comprehensive renovation or replacement of existing K-12 schools, more than 80% of which exceed 50 years old and several of which exceed 100 years old. As an "SDA" District, Jersey City Public Schools must rely on the NJSDA to advance these projects.

Currently, two new schools are being constructed by the NJ Schools Development Authority (NJSDA) under their 2010-11 Capital Plan on behalf of the Jersey City Public Schools (JCPS). Prior to these projects, the NJSDA built 5 new JCPS facilities, which were occupied between 2005-07.

The NJSDA deleted the construction of previously approved Early Childhood Center projects from the 2010-11 Capital Plan. Therefore, no new projects are planned for Jersey City Public Schools under the current NJSDA Capital Plan:

-PS20 ELEMENTARY SCHOOL – this new school will replace the existing school building, built circa 1900, with a modern school facility. The new 108,800 square-foot, three-story school is designed to educate approximately 628 students in grades kindergarten through five. The school will include 30 general education classrooms, four self-contained special education classrooms, technology lab, cafeteria, gymnasium, assembly/ multi-purpose room and a media center. The construction will cost approx. \$28.7 million. The project is in construction with interior work ongoing and is scheduled to open in September 2016.

-PATRICIA M. NOONAN ELEMENTARY SCHOOL (ES3-HEIGHTS)- this new school will provide additional student seats for grades K-5 in the Heights area, enabling the District to relieve severe overcrowding of schools in this area of Jersey City. The new 123,000 square-foot school will educate approximately 778 students in grades pre-kindergarten through five. The school will include 30 general education classrooms, 10 pre-kindergarten classrooms, four self-contained special education classrooms, cafeteria, gymnasium, assembly/multi-purpose room and a media center. The construction will cost approx. \$33.5 million. The project is in construction. Footings and foundation work is ongoing. Structural steel erection and concrete block wall construction has commenced. The anticipated opening for this school is Winter 2017.

## **6.) INTERNAL ACCOUNTING CONTROLS:**

Management of the District is responsible for establishing and maintaining an internal control system designed to ensure that the assets of the District are protected from loss, theft or misuse and to ensure that adequate accounting data is compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles (GAAP) in the United States of America as they pertain to governmental entities. The internal control system is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management.

As a recipient of federal awards and state financial assistance, the District also is responsible for ensuring that adequate internal controls are in place to ensure compliance with applicable laws and regulations related to those programs. Internal control 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 system, including that portion related to federal awards and state financial assistance programs, as well as to determine that the District has complied with applicable laws and regulations.

## **7.) BUDGETARY CONTROLS:**

In addition to internal 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 Commissioner of Education. Annual appropriated budgets are adopted for the General Fund and the Special Revenue Fund. Project-length budgets are approved for the capital improvement accounted for in the Capital Projects Fund. The final budget amount, as amended, for the fiscal year is reflected in the financial section and the analysis of the results thereon is reported in the Management's Discussion and Analysis (MD&A) section of this report.

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-

appropriations of fund balance in the subsequent year. Those amounts to be re-appropriated are reported as fund balance, assigned to other purposes at June 30, 2015.

## **8.) ACCOUNTING SYSTEM AND REPORTS:**

The District's financial statements are presented in conformity with generally accepted accounting principles in the United States of America, as promulgated by the Governmental Accounting Standards Board (GASB). The accounting system of the District is organized on the basis of funds and a government-wide presentation is also included. These funds and government-wide statements are explained in "Notes to the Basic Financial Statements," Note 1.

The district at the end of June 30, 2013 made a decision to migrate to a new Enterprise Research and Planning (E.R.P.S) / Financial System (System 3000) after the failure to timely implement and fully integrate an E.R.P.S. / Financial System from a decision made by a prior Business Administration. The recommendation from the annual audit ending June 30, 2013 strongly encouraged the district to seek some alternative strategies to minimize the complexity and time consuming investment in completion of accurate trial balances.

The district migrated to the new Financial System in November of 2013 beginning with the modules associated with the General Ledger, Accounting, Accounts Payable, and Purchasing. The migration to the New Financial System was completed in August 2014. Currently, the district is preparing the migration of the Human Resource and Payroll modules to the new Financial System beginning January 2016 and running the system parallel to the older Human Resource and Payroll modules.

The district has been utilizing an outdated (implemented in 1992) payroll software called Comprehensive Information Management System (CIMS) that is no longer supported by the original vendor (as of 2007) that designed the system. This outdated system also houses the Human Resource module. A major shortfall of CIMS is that additional deduction tables to meet the new tax and health benefit deduction require manual intervention that unfortunately leaves a high exposure level to human errors. The Payroll Module in System 3000 is preset with the necessary tax tables and health deduction benefit tables to minimize human error. The district is now moving towards fully integrating all E.R.P.S. modules into the new System 3000 Financial System.

The district is also projecting to add an automated time management solution (Novatime) once the migration for Human Resource and Payroll is completed. A pilot project will begin shortly after January 2016 to capture extra pay associated with lunch duty at the district schools.

## **9.) FINANCIAL REPORTING**

The Government Finance Officers Association of the United States and Canada ("GFOA") and the Association of School Business Officials International ("ASBO") each awarded a Certificate of Achievement for Excellence in Financial Reporting to the Jersey City Public School's for its Comprehensive Annual Financial Report ("CAFR") for the fiscal year ended June 30, 2014. This was the eighteenth consecutive year that the District has achieved the prestigious award from the GFOA and the seventeenth from ASBO. These programs contribute to the enhancement of

credibility of financial management and the adoption of accounting principles generally accepted in the United States of America, as well as to sound budgetary and reporting procedures.

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

The Certificates of Excellence is valid for a period of one year only. We believe our current report conforms to the program requirements, and we are submitting it to ASBO and GFOA to determine its eligibility for the awards for the fiscal year ended June 30, 2015.

#### **10.) CASH MANAGEMENT:**

The investment policy of the District is guided in large part by state statute as detailed in "Notes to Financial Statements," Note 3. The District utilizes a cash management plan that requires it to deposit public funds in public depositories protected from loss under the provisions of the Governmental Unit Deposit Protection Act ("GUDPA"). GUDPA was enacted in 1970 to protect governmental units from a loss of funds on deposit with a failed banking institution in New Jersey. The law requires governmental units to deposit public funds only in public depositories located in New Jersey, where the funds are secured in accordance with the Act.

#### **11.) RELEVANT FINANCIAL POLICIES:**

The District strives to maintain a general fund unassigned fund balance to be used for unanticipated emergencies. The fund balance is used to avoid cash flow interruptions, generate interest income, and reduce the need for short-term borrowing.

Given the current three year projection of revenues and anticipated budget shortfall, maintaining a general fund unassigned fund balance to be used for unanticipated emergencies will be extremely challenging going forward.

#### **12.) OTHER INFORMATION:**

Independent Audit: State statutes require an annual audit by independent certified public accountants or registered municipal accountants. The accounting firm of Wiss & Company, LLP was appointed by the District. In addition to meeting the requirements set forth in state statutes, the audit also was designed to meet the requirements of the Single Audit Act Amendments of 1996 and the related OMB Circular A-133 and State Treasury Circular Letter OMB 15-08. The auditors' report on the basic financial statements, required supplementary information, and the other supplementary information are included in the financial report. The auditors' reports related specifically to the single audit are included in the single audit section of this report.

### **13.) 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 full 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 finance and governance. The Jersey City Board of Education assumed control in these areas on April 17, 2008. The public question regarding the type of school district the now “District under partial state intervention” was held on the ballot for a vote at the general election on November 4, 2008. The voters of Jersey City voted to become a Type II school district, whose members are elected.

As of June 30, 2015 the District continued as a Type II School District under partial State Intervention in the areas of Instruction and Programs, and Personnel. On October 1, 2015, in recognition of the progress made, the New Jersey State Board of Education adopted a resolution to begin the process of returning the areas of Personnel and Operations to local control through the development of Transition Plans for each of these areas. The District received 100% in Personnel and 95% in Operations. The District has prepared a comprehensive District Improvement Plan for Instruction and Programs as well as a Equivalency Waiver Request for the subsequent return of this area as well. The Jersey City Public Schools is a Type II district under partial State intervention.

### **14.) 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,



Dr. Marcia V. Lyles  
Superintendent of Schools



Luigi C. Campana  
School Business Administrator



Jersey City Public Schools  
Jersey City, New Jersey

Roster of Officials

June 30, 2015

**Members of the Board of Education** **Term Expires**

Vidya Gangadin, (appointed President 1/6/15)	December 2015
Marilyn Roman (appointed Vice President 1/6/15)	December 2015
Micheline Amy, Trustee	December 2016
Jessica Daye, Trustee	December 2016
Carol Harrison-Arnold, Trustee (term expired 12/31/14)	December 2014
Gerald Lyons (term began 1/6/15)	December 2017
Betram C. Okpokwasili, Trustee (term expired 12/31/14)	December 2014
Sangeeta Ranade, Trustee	December 2015
Lorenzo Richardson (term began 1/6/15)	December 2017
Ellen Simon, Trustee	December 2016
Joel Torres, Trustee (term began 1/6/15)	December 2017
Angel L. Valentin, Trustee (term expired 12/31/14)	December 2014

**Other Officials**

Dr. Marcia V. Lyles, Superintendent of Schools  
Luiggi C. Campana, Business Administrator/Board Secretary  
Jason Bing, Chief Academic Officer  
Dr. Maryann Dickar, Chief of Staff  
Franklin Walker, Associate Superintendent/Student Life & Services  
Celeste Williams, Chief of Talent (appointed 11/12/14)  
Hope Blackburn, General Counsel  
Maureen Cosgrove, Treasurer of School Monies  
Sylvia Ullrich, Assistant Treasurer of School Monies  
Frank Rentas, Assistant Treasurer of School Monies (7/1/14-2/1/15)

**Jersey City Public Schools  
Jersey City, New Jersey**

Consultants, Independent Auditors and Advisors  
As of June 30, 2015

**Architects**

Various – List on file in Office of Facilities & Educational Planning

**Independent Auditors**

Wiss & Company, LLP  
485C Route 1 South  
Iselin, NJ 08830

**Attorneys**

Various – List on file in Office of Legal

**Official Depositories**

Bank of America  
70 Batterson Park Road  
Farmington, CT 06032

Capital One  
275 Broad Hollow Road  
Melville, NY 11747

**Official Newspapers**

Jersey Journal  
30 Journal Square  
Jersey City, NJ 07306

The Newark Star Ledger  
One Star Ledger  
Newark, NJ 07102



Government Finance Officers Association

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

Presented to

**Jersey City Public Schools  
New Jersey**

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

**June 30, 2014**

Executive Director/CEO

# Association of School Business Officials International

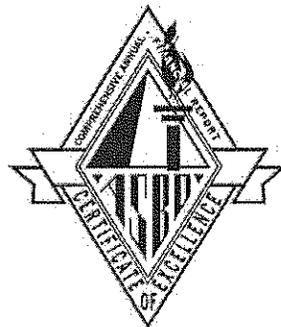


*The Certificate of Excellence in Financial Reporting Award  
is presented to*

## Jersey City Public Schools

*For Its Comprehensive Annual Financial Report (CAFR)  
For the Fiscal Year Ended June 30, 2014*

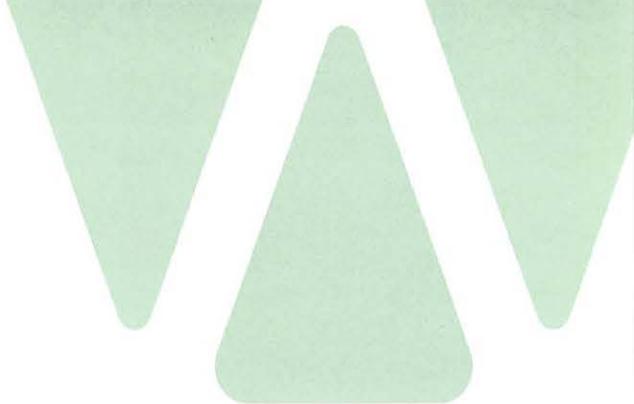
The CAFR has been reviewed and met or exceeded  
ASBO International's Certificate of Excellence standards



Mark C. Pepera, MBA, RSBO, SFO  
President

John D. Musso, CAE, RSBA  
Executive Director

# Financial Section



## Independent Auditors' Report

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

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Jersey City Public Schools, County of Hudson, New Jersey (the "District"), as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditors' Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America; audit requirements as prescribed by the Office of School Finance, Department of Education, State of New Jersey; and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards and requirements require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

wiss.com

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Suite 1850  
Livingston, NJ 07039  
973.994.9400

485C Route 1 South  
Suite 250  
Iselin, NJ 08830  
732.283.9300

14 Penn Plaza  
Suite 1010  
New York, NY 10122  
212.594.8155

5 Bartles Corner Road  
Flemington, NJ 08822  
908.782.7300

60 West Broad Street  
Suite 102  
Bethlehem, PA 18018  
484.821.5735

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the District's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### ***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the District as of June 30, 2015, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### ***Emphasis of Matter – Change in Accounting Principle***

As discussed in Note 1P. to the financial statements, during the fiscal year ended June 30, 2015, the District adopted new accounting guidance, Governmental Accounting Standards Board Statement No. 68, *Accounting and Financial Reporting for Pensions* and Governmental Accounting Standards Board Statement No. 71, *Pension Transition for Contributions Made Subsequent to the measurement Date – an amendment to GASB Statement No. 68*, which represents a change in accounting principle. As discussed in Note 22, as of July 1, 2014 the District's net position was restated to reflect the impact of this change in accounting principle. Our opinion is not modified with respect to this matter.

### ***Other Matters***

#### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that management's discussion and analysis, schedule of District's proportionate share of the net pension liability-PERS, schedule of the District contributions-PERS, schedule of the State's proportionate share of the net pension liability associated with the District-TPAF and budgetary comparison information as presented in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic

financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

#### *Supplementary and Other Information*

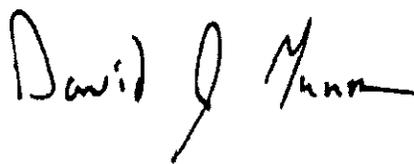
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The accompanying supplementary information, which consists of the combining and individual fund financial statements, long-term debt schedules and schedules of expenditures of federal awards and state financial assistance, as required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and New Jersey OMB's Circular 15-08, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid*, respectively, and the other information such as the introductory and statistical sections are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The supplementary information identified above 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. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The other information identified above has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 21, 2015 on our consideration of the District's 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 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.



David J. Gannon  
Licensed Public School Accountant  
No. 2305



WISS & COMPANY, LLP

December 21, 2015  
Iselin, New Jersey

Required Supplementary Information  
Part I

Management's Discussion and Analysis

Jersey City Public Schools  
Jersey City, New Jersey  
Management's Discussion and Analysis  
Year Ended June 30, 2015  
(Unaudited)

As management of the Jersey City Public Schools (District), we offer readers of the District's financial statements this narrative discussion, overview, and analysis of the financial activities of the District as of and for the year ended June 30, 2015. We encourage readers to consider the information presented, in conjunction with additional information that we have furnished in our letter of transmittal.

Management's Discussion and Analysis (MD&A) is an element of Required Supplementary Information specified in the Governmental Accounting Standard Board's (GASB) Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*. Certain comparative information between the current fiscal year and the prior fiscal year is required to be presented in the MD&A.

### **Overview of the Financial Statements**

This discussion and analysis is intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the basic financial statements. This document also contains required and supplementary information in addition to the basic financial statements themselves.

**Government-wide financial statements.** The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all of the assets, deferred inflows of resources, deferred outflows of resources and liabilities of the District, with the difference between them reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The statement of activities presents information showing how the net position of the District changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., earned but unused vacation leave).

The Government-wide financial statements can be found on pages 45-46 of this report.

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

District can be divided into three categories: governmental funds, proprietary funds and fiduciary funds.

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

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

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

The District adopts an annual appropriated budget for its general fund and special revenue fund. Budgetary comparison statements have been provided as required supplementary information for the general fund and special revenue fund to demonstrate compliance with this budget.

The basic governmental fund financial statements can be found on pages 47-49 of this report.

**Proprietary funds.** The District maintains two proprietary fund types, enterprise and internal service. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The District uses enterprise funds to account for the operations of its food service program, Children's After School Program for Education and Recreation ("CASPER") fund, the SES Fund and several other non-major funds. Internal service funds are funds used to accumulate and allocate costs internally among the District's various functions or for providing a service to other entities on a break-even basis. The District uses two internal service funds to account for services provided to all the other funds. The District operates an internal service fund for its self-insurance activities as well as a separate internal service fund for transportation, which accounts for all the jointure transportation contracts for the District. Both internal service funds are considered to be major funds of the District. The internal service funds have been included within governmental activities in the government-wide financial statements.

The basic proprietary fund financial statements can be found on pages 50-52 of this report.

**Fiduciary funds.** Fiduciary funds are used to account for resources held for the benefit of parties outside the governmental entity. Fiduciary funds are not reflected in the government-

wide financial statements because the resources of those funds are not available to support the District's own programs.

The District utilizes a trust fund to account for resources related to its unemployment compensation claims and scholarship funds. The District uses agency funds to account for resources held for student activities and payroll related liabilities. The fiduciary fund financial statements can be found on pages 53-54 of this report.

**Notes to the basic financial statements.** The notes provide additional information that is essential for a full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found on pages 55-98 of this report.

**Other information.** The combining statements referred to earlier in connection with governmental funds, enterprise funds, internal service funds and fiduciary funds are presented immediately following the notes to the financial statements. Combining and individual fund statements and schedules can be found on pages 99-304 of this report.

## **Financial Highlights**

### **Government-wide Financial Analysis**

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the District, overall net position was \$128,859,999 at the close of 2015. The following table provides a summary of net position relating to the District's governmental and business-type activities at June 30, 2015 and 2014:

	Governmental		Business-type		Total	
	Activities		Activities			
	2015	2014	2015	2014	2015	2014
Current and other assets	\$ 93,117,274	\$ 86,875,858	\$ 3,267,464	\$ 2,406,138	\$ 96,384,738	\$ 89,281,996
Capital assets, net	327,169,911	308,882,951	1,152,229	1,352,723	328,322,140	310,235,674
Total assets	420,287,185	395,758,809	4,419,693	3,758,861	424,706,878	399,517,670
Deferred outflow of resources:						
Pension deferrals	15,597,710	-	-	-	15,597,710	-
Liabilities:						
Other liabilities	264,886,502	68,087,305	1,519,977	1,155,262	266,406,479	69,242,567
Long Term Liabilities	32,858,265	31,337,652	206,040	301,352	33,064,305	31,639,004
Total liabilities	297,744,767	99,424,957	1,726,017	1,456,614	299,470,784	100,881,571
Deferred inflow of resources:						
Pension deferrals	11,973,805	-	-	-	11,973,805	-
Net position:						
Net investment in						
capital assets	326,536,924	307,633,917	1,152,229	1,352,723	327,689,153	308,986,640
Restricted	45,713,022	25,696,437			45,713,022	25,696,437
Unrestricted (deficit)	(246,083,623)	(36,996,502)	1,541,447	949,524	(244,542,176)	(36,046,978)
Total net position	\$ 126,166,323	\$ 296,333,852	\$ 2,693,676	\$ 2,302,247	\$ 128,859,999	\$ 298,636,099

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

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

Additionally, the District had a current year increase in net position in the total business-type activities of \$391,429 mainly attributable to the overall increase in the Food Service Enterprise Fund resulting from an increase in operating and grant contributions related to reimbursement of meals served in the Food Service Enterprise Fund.

The main reason for the increase in net position, net investment in capital assets is the result of the current year additions.

The increase in restricted net position is mainly attributable to the overall increase in excess reserve funds resulting from the District cancelling prior year accruals and decrease in overall expenses.

The total net position of the District decreased \$169,776,100 during the current fiscal year, which was mostly attributable to the restatement of the prior year net position in the amount of \$204,248,657 as a result of the implementation of Governmental Accounting Standards Board Statement No. 68, *Accounting and Financial Reporting for Pensions* and Governmental Accounting Standards Board Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date – an amendment to GASB Statement No. 68*. The implementation of these GASB Statements also resulted in increases in deferred outflows of resources, deferred inflows of resources and net pension liability.

**District activities.** The key elements of the District's changes in net position for the years ended June 30, 2015 and 2014 are as follows:

### Changes in Net Position

	Governmental Activities		Business-type Activities		Total	
	2015	2014	2015	2014	2015	2014
<b>Revenues:</b>						
Program revenues:						
Charges for services	\$ 680,227		\$ 4,364,632	\$ 4,918,749	\$ 5,044,859	\$ 4,918,749
Operating grants and contributions	96,277,609	\$ 99,873,788	13,653,299	12,293,276	109,930,908	112,167,064
Capital grants and contributions	26,673,246	7,529,702			26,673,246	7,529,702
General revenues:						
Property taxes	109,961,901	108,336,848			109,961,901	108,336,848
Federal and state aid not restricted to a specific purpose	537,215,096	470,037,747			537,215,096	470,037,747
Interest on investments	117,392	55,860	490	1,396	117,882	57,256
Miscellaneous	5,828,597	3,629,084			5,828,597	3,629,084
Loss on disposal			(110,435)		(110,435)	-
Transfers	(231,416)		231,416		-	-
<b>Total revenues</b>	<b>776,522,652</b>	<b>689,463,029</b>	<b>18,139,402</b>	<b>17,213,421</b>	<b>794,662,054</b>	<b>706,676,450</b>
<b>Expenses:</b>						
Instructional services	382,851,847	358,390,878			382,851,847	358,390,878
Support services	309,788,061	300,268,623			309,788,061	300,268,623
Charter schools	53,200,925	47,635,768			53,200,925	47,635,768
Special schools	1,262,373	1,073,046			1,262,373	1,073,046
Interest on Long-term debt	19,524	44,483			19,524	44,483
Business-type activities			17,747,973	17,509,156	17,747,973	17,509,156
<b>Total expenses</b>	<b>747,122,730</b>	<b>707,412,798</b>	<b>17,747,973</b>	<b>17,509,156</b>	<b>764,870,703</b>	<b>724,921,954</b>
Increase (decrease) in net position before special items	29,399,922	(17,949,769)	391,429	(295,735)	29,791,351	(18,245,504)
Change in net position before special item						
Special item - reversal of prior year accrual	4,681,206				4,681,206	
<b>Change in net position</b>	<b>4,681,206</b>				<b>4,681,206</b>	
Net position-beginning	296,333,852	314,283,621	2,302,247	2,597,982		316,881,603
Restatement	(204,248,657)					
Net position-beginning (as restated)	92,085,195	314,283,621	2,302,247	2,597,982	94,387,442	316,881,603
<b>Net position-ending</b>	<b>\$ 126,166,323</b>	<b>\$ 296,333,852</b>	<b>\$ 2,693,676</b>	<b>\$ 2,302,247</b>	<b>\$ 128,859,999</b>	<b>\$ 298,636,099</b>

#### Governmental Activities

Operating grants and contributions decreased approximately \$3.6 million, mainly as a result of the decrease in revenue relating to federal and state grant funds restricted in the special revenue fund that were awarded to and expended by the District during the 2013/14 fiscal year.

Capital grants and contributions increased approximately \$19.1 million as a result of an increase in revenues recognized relating to expenditures against projects administered by the New Jersey Schools Development Authority (SDA) on behalf of the District and administered directly by the District, as approved by the SDA.

Federal and State Aid not restricted to a specific purpose increased approximately \$67 million mainly as a result of:

- An increase of approximately \$67 million in On-behalf TPAF Pension and Social Security contributions as compared to the prior year.

Under New Jersey reporting guidelines, many programs that could be considered instructional programs are categorized under support services such as tuition paid for special education students placed in private or regional day schools and library/media services. Health benefits, at the option of the District, paid on behalf of employees, including instructional, may be charged under the support services category and not by program and function code.

Payments made for charter school students increased by approximately \$5.6 million as a result of the increased enrollment of Jersey City Public Schools students attending charter schools, as well as the increase in per-pupil-costs associated with individual charter schools being attended.

#### Business-Type Activities

Total increases in revenues are mainly attributable to the increases in the amount of reimbursements from state and federal government due to increased meals served, particularly with the federal school breakfast program. Total expense increases were comparable to the increases in revenues, and mostly attributable to the increase in cost of sales and salaries and wages for the food service fund.

#### **Financial Analysis of the District's Funds**

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

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

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

The following schedule presents a summary of the General Fund and Special Revenue Fund revenues for the fiscal year ended June 30, 2015, and the increases and decreases in relation to the prior year. The Capital Projects Fund has been excluded as amounts vary substantially from year to year.

<u>Revenue</u>	<u>Amount</u>	<u>Percent of Total</u>	<u>Increase (Decrease) from 2014</u>	<u>Percent of Increase (Decrease)</u>
Local sources	\$ 115,053,513	16.7%	\$ 2,909,671	2.6%
State sources	540,685,512	78.6%	7,108,498	1.3%
Federal sources	32,439,716	4.7%	(3,759,865)	-10.4%
Total	<u>\$ 688,178,741</u>	<u>100.0%</u>	<u>\$ 6,258,304</u>	0.9%

The increase in revenue from local sources of approximately \$2.9 million is mainly the result of increased revenues from local tax levy of \$1.6 million and an increase in miscellaneous revenues and interest on investments due to increase of prior year purchase order cancellations and tuition revenues. The increase of approximately \$7.1 million in revenue from state sources is mainly the result increases of the on-behalf TPAF pension contribution made by the State on-behalf of the District, as compared to the prior year. The decrease of approximately \$3.8 million of federal sources is mainly attributable to the decrease in federal programs such as the NCLB program cluster, based on the timing of expenditures.

The following schedule presents a summary of General Fund and Special Revenue Fund expenditures for the fiscal year ended June 30, 2015 and the increases and decreases in relation to the prior year. The Capital Projects Fund has been excluded as amounts vary substantially from year to year.

<u>Expenditures</u>	<u>Amount</u>	<u>Percent of Total</u>	<u>(Decrease) Increase From 2014</u>	<u>Percent of (Decrease) Increase</u>
Current expenditures:				
Instruction	\$ 264,818,985	39.2%	\$ (9,085,201)	-3.3%
Undistributed	355,593,720	52.7%	(8,123,318)	-2.2%
Special schools	828,632	0.1%	42,474	5.4%
Charter Schools	53,200,925	7.9%	5,565,157	11.7%
Debt Service:				
Principal	616,047	0.1%	(683,512)	-52.6%
Interest	34,348	0.0%	(28,633)	-45.5%
Total	<u>\$ 675,092,657</u>	<u>100.0%</u>	<u>\$ (12,313,033)</u>	-1.8%

The decrease of approximately \$9.1 million for instruction and \$8.1 million for undistributed expenditures is mainly attributable to several factors, including, replacing retiring teachers with new teachers being hired on the first steps of the salary guide, implementation of cost saving measures, and eliminating unnecessary expenditures.

The increase of approximately \$5.6 million in charter schools is attributable to the increased enrollments of Jersey City Public School students attending charter schools, as well as the increase in per-pupil-costs associated with individual charter schools being attended.

## General Fund

Revenues in the General Fund increased from the prior year approximately \$9.7 million while expenditures decreased from prior year approximately \$10.3 million. Increase in General Fund revenues is due to the increase in On-Behalf TPAF pension and social security contributions increasing from the prior year. The decrease in General Fund expenditures is due to the decrease of approximately \$9.1 million is attributable to salary decreases within regular and special education instruction programs. Of the \$45,100,423 of fund balances in the General Fund, \$11,023,858 of encumbrances and \$20,026,424 of fund balance – designated for subsequent years is included with the unassigned deficit of \$30,344,789 and reported together as assigned fund balance in the amount of \$705,493, \$3,262,608 has been classified as restricted for capital reserve, \$28,663,557 has been restricted for current year excess surplus and \$12,468,765 has been restricted for excess surplus designated for subsequent years' expenditures.

## Special Revenue Fund

Revenues and expenditures, including transfers to school based budgets in the Special Revenue Fund decreased by approximately \$3.6 million and \$3.4 million, respectively, Federal source revenues have decreased from prior year due to decrease in expenditures for NCLB grants funds. The District did not obtain any new significant federal or state funding that is required to be accounted for in the Special Revenue Fund during the 2015 fiscal year, other than noted above. The deficit in total fund balance of \$6,480,848 is the result of the State of New Jersey deferral of final state aid payments to the District to the subsequent fiscal year.

## Capital Projects Fund

The Capital Projects Fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds). The fund balance in the Capital Projects Fund of \$1,318,092 is the result of the unspent proceeds of City authorized and funded projects as well as from state grant funds that are being used for ongoing capital projects throughout the District.

## **General Fund Budgetary Highlights**

The District budget is prepared according to New Jersey Statutes. The most significant budgeted fund is the general fund. During the fiscal year, there were several differences between the original budget and the final amended budget as a result of transfers being applied to certain line items and the increase in state aid subsequent to budget adoption. These transfers were made between line items as part of the normal process as permitted by State guidelines. Readers should refer to Section C of the financial report for comparisons between actual and budgeted amounts.

Described below are variations in revenues and expenditures for those line items where the modified budgeted amounts differed from the original budgeted amounts by approximately \$2 million or more and 10%.

## Revenues

There were no revenue fluctuations between the original and modified budgets in excess of the scopes identified above.

## Expenditures

- The modified budget for student transportation services – contracted services – special education students increased from the original budgeted amounts by approximately \$2.9 million or 34% as a result of the District increasing enrollment of students and requiring additional transportation services in the current year.
- The modified budget for Facilities Acquisition and Construction Services – Construction Services exceeded the original budgeted amounts by approximately \$5.9 million or 100% as a result of prior year encumbrances rolled into the 2014-15 budget and the appropriation of capital reserve funds into the 2014-15 budget to be utilized for various construction related projects.
- The modified budget for Facilities Acquisition and Construction Services – Construction Services exceeded the original budgeted amounts by approximately \$2 million or 17% as a result of prior year encumbrances rolled into the 2014-15 budget and the appropriation of capital reserve funds into the 2014-15 budget to be utilized for various construction related projects.

Described below are explanations for variations in revenues and expenditures for those lines where the modified budgeted amounts differ from the actual amounts by approximately \$2 million or more and 10%.

## Revenues

- Actual miscellaneous income exceeded the modified budgeted amount by approximately \$2.8 million as a result of the District conservative approach during the budget process and budgeting amounts less than those actually realized on an annual basis. The main revenues realized that were not budgeted related to the receipt of E-Rate funds, refunds of prior year expenditures and the cancellation of various prior year accounts payable.
- Actual On-behalf TPAF pension and reimbursed social security contributions are unbudgeted revenue sources. Consequently, actual revenues as well as the related expenditures exceeded the final budgeted amount by approximately \$54.0 million.

## Expenditures

- Actual amounts for On-behalf TPAF pension and reimbursed social security contribution exceeded the modified budgeted amount by approximately \$54.0 million or 100% as a result of these expenditures are made on-behalf of the District and are not budgeted for.

- Actual amounts for Facilities Acquisitions and Construction Services – Construction Services were less than the modified budgeted amounts by approximately \$3.0 million or 102.08% as a result of funds being appropriated to cover the costs of several approved projects to be completed in the summer of 2015, for which funds were encumbered at year end.

## Capital Assets

*Capital Assets.* As of June 30, 2015 and 2014, the District has capital assets, net of accumulated depreciation, of \$328,322,140 and \$310,235,674, respectively, including land, construction in progress, building and improvements and machinery and equipment noted as follows:

	Governmental Activities		Business-type Activities		Total	
	2015	2014	2015	2014	2015	2014
Land	\$ 14,846,605	\$ 14,846,605			\$ 14,846,605	\$ 14,846,605
Construction in progress	44,943,842	20,960,339			44,943,842	20,960,339
Buildings and building improvements	404,174,055	398,462,662			404,174,055	398,462,662
Machinery, equipment, and vehicles	38,997,818	38,027,464	\$ 3,536,350	\$ 3,641,877	42,534,168	41,669,341
Total capital assets	502,962,320	472,297,070	3,536,350	3,641,877	506,498,670	475,938,947
Accumulated Depreciation	(175,792,409)	(163,414,119)	(2,384,121)	(2,289,154)	(178,176,530)	(165,703,273)
Total Capital Assets net of Accumulated Depreciation	\$ 327,169,911	\$ 308,882,951	\$ 1,152,229	\$ 1,352,723	\$ 328,322,140	\$ 310,235,674

Additional detailed information on the Jersey City Public Schools' capital assets can be found in Note 4 to the basic financial statements.

## Long-term Liabilities and Debt Administration

The District's long-term liabilities at June 30, 2015 and 2014 are as follows for governmental activities:

	Governmental Activities	
	2015	2014
Capital lease obligations	\$ 632,987	\$ 1,249,034
Compensated absences	36,509,183	34,116,294
Total long-term liabilities	\$ 37,142,170	\$ 35,365,328

Additionally, the District has business-type activities long-term liabilities relating to compensated absences in the amount of \$228,933 outstanding at June 30, 2015. Additional detailed information on the Jersey City Public Schools' long-term liabilities can be found in Note 5 to the basic financial statements.

## Economic Factors and Next Year's Budget

- The District budgeted \$31,750,000 of its June 30, 2015 fund balance to partially fund the 2015-2016 operations. This amount is a decrease from the amount of surplus budgeted for in the 2014-2015 adopted budget of \$32,904,326.

- The tax levy which has increased consistently over the past several years was increased again from \$109,961,901 in 2014-2015 to \$112,161,139 in the 2015-2016 budget to offset the increase in appropriations and the loss of certain non-continuing federal funded grant programs.

These factors, along with many others, were considered in preparing the District's budget for the 2015-2016 fiscal year. The reduction and/or stabilization of state aid will make future budgets difficult.

### **Requests for Information**

This financial report is designed to provide a general overview of the Jersey City Public School's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Office of the School Business Administrator, 346 Claremont Street, Jersey City, New Jersey 07305.

# Basic Financial Statements

## Government-Wide Financial Statements

The government-wide financial statements provide a financial overview of the District's operations. These financial statements present the financial position and operating results of all governmental activities and business-type activities as of and for the year ended June 30, 2015.

**JERSEY CITY PUBLIC SCHOOLS**  
**Statement of Net Position**  
**June 30, 2015**

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Totals</u>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 74,660,705	\$ 2,868,780	\$ 77,529,485
Internal balances	1,138,033	(1,138,033)	-
Receivables	14,055,928	1,303,010	15,358,938
Inventories		233,707	233,707
Restricted assets:			
Cash and cash equivalents	3,262,608		3,262,608
Capital assets, non-depreciable	59,790,447		59,790,447
Capital assets, depreciable, net	267,379,464	1,152,229	268,531,693
Total Assets	<u>420,287,185</u>	<u>4,419,693</u>	<u>424,706,878</u>
<b>DEFERRED OUTFLOW OF RESOURCES</b>			
Pension deferrals	<u>15,597,710</u>		<u>15,597,710</u>
<b>LIABILITIES</b>			
Intergovernmental payables:			
State	1,736,889		1,736,889
Accounts payable and other liabilities	18,620,447	916,355	19,536,802
Accrued salaries and wages	19,202,739	375,669	19,578,408
Accrued interest payable	15,231		15,231
Unearned revenue	9,397,308	205,060	9,602,368
Accrued liability for insurance claims	10,708,901		10,708,901
Net pension liability	200,921,082		200,921,082
Noncurrent liabilities:			
Due within one year	4,283,905	22,893	4,306,798
Due beyond one year	32,858,265	206,040	33,064,305
Total Liabilities	<u>297,744,767</u>	<u>1,726,017</u>	<u>299,470,784</u>
<b>DEFERRED INFLOW OF RESOURCES</b>			
Pension deferrals	<u>11,973,805</u>		<u>11,973,805</u>
<b>NET POSITION</b>			
Net investment in capital assets	326,536,924	1,152,229	327,689,153
Restricted for:			
Capital projects	1,318,092		1,318,092
Capital reserve	3,262,608		3,262,608
Excess surplus	41,132,322		41,132,322
Unrestricted (deficit)	(246,083,623)	1,541,447	(244,542,176)
Total Net Position	<u>\$ 126,166,323</u>	<u>\$ 2,693,676</u>	<u>\$ 128,859,999</u>

**JERSEY CITY PUBLIC SCHOOLS**  
**Statement of Activities**  
**for the Fiscal Year Ended June 30, 2015**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		Total
		Charges for Services	Operating Grants and Contributions	Capital Grants	Governmental Activities	Business-type Activities	
<b>Governmental activities:</b>							
Instruction:							
Regular	\$ 274,875,443		\$ 42,165,662		\$ (232,709,781)		\$ (232,709,781)
Special education	84,862,892				(84,862,892)		(84,862,892)
Other special instruction	18,385,246				(18,385,246)		(18,385,246)
Other instruction	4,728,266				(4,728,266)		(4,728,266)
Support services:							
Tuition	20,477,666	\$ 680,227			(19,797,439)		(19,797,439)
Student & instruction related services	130,737,973		52,921,787		(77,816,186)		(77,816,186)
General administration services	12,429,322				(12,429,322)		(12,429,322)
School administration services	27,732,450				(27,732,450)		(27,732,450)
Central services	10,527,987				(10,527,987)		(10,527,987)
Administrative information technology	3,798,923				(3,798,923)		(3,798,923)
Plant operations and maintenance	85,539,359			\$ 26,673,246	(58,866,113)		(58,866,113)
Pupil transportation	18,544,381				(18,544,381)		(18,544,381)
Special schools	1,262,373				(1,262,373)		(1,262,373)
Charter schools	53,200,925		1,190,160		(52,010,765)		(52,010,765)
Interest on long term debt	19,524				(19,524)		(19,524)
Total governmental activities	<u>747,122,730</u>	<u>680,227</u>	<u>96,277,609</u>	<u>26,673,246</u>	<u>(623,491,648)</u>		<u>(623,491,648)</u>
<b>Business-type activities:</b>							
Food service	14,470,823	\$ 922,936	13,653,299			\$ 105,412	105,412
CASPER program	3,101,230	3,340,172				238,942	238,942
Other - nonmajor	175,920	101,524				(74,396)	(74,396)
Total business-type activities	<u>17,747,973</u>	<u>4,364,632</u>	<u>13,653,299</u>	<u>-</u>	<u>-</u>	<u>269,958</u>	<u>269,958</u>
Total primary government	<u>\$ 764,870,703</u>	<u>\$ 5,044,859</u>	<u>\$ 109,930,908</u>	<u>\$ 26,673,246</u>	<u>\$ (623,491,648)</u>	<u>269,958</u>	<u>(623,221,690)</u>
<b>General revenues:</b>							
Property taxes, levied for general purposes					109,961,901		109,961,901
State aid not restricted					535,028,882		535,028,882
Federal aid not restricted					2,186,214		2,186,214
Investment earnings					117,392	490	117,882
Miscellaneous income					5,828,597		5,828,597
Loss on disposal						(110,435)	(110,435)
Transfers					(231,416)	231,416	-
Total general revenues and transfers					<u>652,891,570</u>	<u>121,471</u>	<u>653,013,041</u>
Change in net position before special item					29,399,922	391,429	29,791,351
Special item - reversal of prior year accrual					4,681,206		4,681,206
Change in net position					<u>34,081,128</u>	<u>391,429</u>	<u>34,472,557</u>
Net position - beginning (as restated)					92,085,195	2,302,247	94,387,442
Net position - ending					<u>\$ 126,166,323</u>	<u>\$ 2,693,676</u>	<u>\$ 128,859,999</u>

See accompanying notes to the basic financial statements.

# Fund Financial Statements

# Governmental Funds

**JERSEY CITY PUBLIC SCHOOLS**  
**Balance Sheet**  
**Governmental Funds**  
**June 30, 2015**

	General Fund	Special Revenue Fund	Capital Projects Fund	Total Governmental Funds
<b>ASSETS</b>				
Cash and cash equivalents	\$ 59,793,528		\$ 1,782,999	\$ 61,576,527
Interfund receivable	1,113,698	\$ 24,335		1,138,033
Intergovernmental receivables:				
State	4,782,137	15,086	846,984	5,644,207
Federal	453,421	7,544,910		7,998,331
Other	215,365	27,462		242,827
Other accounts receivable	33,853			33,853
Restricted assets:				
Cash and cash equivalents	<u>3,262,608</u>			<u>3,262,608</u>
<b>Total assets</b>	<u>\$ 69,654,610</u>	<u>\$ 7,611,793</u>	<u>\$ 2,629,983</u>	<u>\$ 79,896,386</u>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Payable to state government	\$ 1,176,420	\$ 560,469		\$ 1,736,889
Accounts payable and other current liabilities	6,453,753	3,010,231	\$ 567,491	10,031,475
Accrued salaries and wages	16,924,014	1,869,033		18,793,047
Unearned revenue		<u>8,652,908</u>	<u>744,400</u>	<u>9,397,308</u>
<b>Total liabilities</b>	<u>24,554,187</u>	<u>14,092,641</u>	<u>1,311,891</u>	<u>39,958,719</u>
<b>Fund balances:</b>				
Restricted fund balance:				
Excess surplus	28,663,557			28,663,557
Excess surplus - designated for subsequent year's expenditures	12,468,765			12,468,765
Capital reserve	3,262,608			3,262,608
Capital projects			1,318,092	1,318,092
Assigned fund balance:				
For subsequent year's expenditures - ARRA SEMI	705,493			705,493
Unassigned fund balance:				
Special revenue fund (deficit)		<u>(6,480,848)</u>		<u>(6,480,848)</u>
<b>Total fund balances</b>	<u>45,100,423</u>	<u>(6,480,848)</u>	<u>1,318,092</u>	<u>39,937,667</u>
<b>Total liabilities and fund balances</b>	<u>\$ 69,654,610</u>	<u>\$ 7,611,793</u>	<u>\$ 2,629,983</u>	

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

Capital assets used in government activities are not financial resources and therefore are not reported in the funds. The cost of the assets is \$502,962,320 and the accumulated depreciation is \$175,792,409.	327,169,911
Interest on long term liabilities are not payable in the current period and therefore are not reported as liabilities in the funds.	(15,231)
Long-term liabilities are not due and payable in the current period and therefore are not reported as liabilities in the funds.	(37,142,170)
Deferred pension costs in governmental activities are not financial resources and are therefore not reported in the funds.	3,623,905
Accrued pension contributions for the June 30, 2015 plan year end are not paid with current economic resources and are therefore not reported as a liability in the funds, but are included in accounts payable in the government-wide statement of net position.	(8,561,964)
Net pension liability is not due and payable in the current period and therefore is not reported as a liability in the funds.	(200,921,082)
The unrestricted net position of the internal service funds are included with governmental activities.	<u>2,075,287</u>
Net position of governmental activities	<u>\$ 126,166,323</u>

**JERSEY CITY PUBLIC SCHOOLS**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Governmental Funds**  
**for the Fiscal Year Ended June 30, 2015**

	General Fund	Special Revenue Fund	Capital Projects Fund	Total Governmental Funds
<b>REVENUES:</b>				
Local sources:				
Local tax levy	\$ 109,961,901			\$ 109,961,901
Tuition	331,209			331,209
Interest on investments	117,326		\$ 66	117,392
Miscellaneous	4,371,550	\$ 271,527	1,457,047	6,100,124
Total local sources	<u>114,781,986</u>	<u>271,527</u>	<u>1,457,113</u>	<u>116,510,626</u>
State sources	474,932,932	65,752,580	26,673,246	567,358,758
Federal sources	2,186,214	30,253,502		32,439,716
Total revenues	<u>591,901,132</u>	<u>96,277,609</u>	<u>28,130,359</u>	<u>716,309,100</u>
<b>EXPENDITURES:</b>				
Current:				
Regular instruction	156,963,585	37,967,874		194,931,459
Special education instruction	54,684,321			54,684,321
Other special instruction	11,722,590			11,722,590
Other instruction	3,480,615			3,480,615
Support services and undistributed costs:				
Tuition	20,477,666			20,477,666
Student & instruction related services	52,293,301	52,921,787		105,215,088
General administration services	9,939,927			9,939,927
School administration services	18,277,462			18,277,462
Central services	7,587,890			7,587,890
Administrative information technology	2,855,842			2,855,842
Plant operations and maintenance	70,243,137			70,243,137
Pupil transportation	16,742,642			16,742,642
Unallocated Employee benefits	104,254,066			104,254,066
Special schools	828,632			828,632
Charter schools	52,010,765	1,190,160		53,200,925
Capital Outlay			26,848,581	26,848,581
Debt Service:				
Principal	616,047			616,047
Interest	34,348			34,348
Total expenditures	<u>583,012,836</u>	<u>92,079,821</u>	<u>26,848,581</u>	<u>701,941,238</u>
Excess of revenues over expenditures	<u>8,888,296</u>	<u>4,197,788</u>	<u>1,281,778</u>	<u>14,367,862</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	4,358,334			4,358,334
Transfers out	(231,416)	(4,358,268)	(66)	(4,589,750)
Total other financing sources (uses)	<u>4,126,918</u>	<u>(4,358,268)</u>	<u>(66)</u>	<u>(231,416)</u>
Net change in fund balances before special item	13,015,214	(160,480)	1,281,712	14,136,446
Special item - prior year accrual canceled	4,681,206			4,681,206
Net change in fund balance	17,696,420	(160,480)	1,281,712	18,817,652
Fund balances - July 1 (deficit)	27,404,003	(6,320,368)	36,380	21,120,015
Fund balances - June 30 (deficit)	<u>\$ 45,100,423</u>	<u>\$ (6,480,848)</u>	<u>\$ 1,318,092</u>	<u>\$ 39,937,667</u>

The reconciliation of the fund balances of governmental funds to the net position of governmental activities in the statement of activities is presented in the accompanying schedule (B-3).

**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, 2015**

Total net change in fund balances - governmental funds (from B-2) \$ 18,817,652

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

Capital additions are reported in governmental funds as expenditures. However, in the statement of activities, the costs of those assets are allocated over their estimated useful lives as depreciation expense.

This is the amount by which depreciation expense exceeded capital additions in the period.

Depreciation expense	\$ (12,378,290)	
Capital additions	<u>30,665,250</u>	18,286,960

In the statement of activities, certain operating expenses, e.g., compensated absences (vacations) are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are reported in the amount of financial resources used (paid). When the earned amount exceeds the paid amount, the difference is a reduction in the reconciliation (-); when the paid amount exceeds the earned amount, the difference is an addition (+) in the reconciliation.

(2,392,889)

Repayment of capital lease principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position and is not reported in the statement of activities.

616,047

Interest on long-term debt in the statement of activities is accrued, regardless of when due. In the governmental funds, interest is reported when due.

14,824

Internal service funds are used by the District's management to charge the costs of various programs or services to other governmental entities. The change in unrestricted net position is reported in the statement of activities.

349,018

Certain expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds

Pension expense	<u>(1,610,484)</u>	
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<b>Change in net position of governmental activities</b>	<u><u>\$ 34,081,128</u></u>	
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# Proprietary Funds

**JERSEY CITY PUBLIC SCHOOLS**  
**Combining Statements of Net Position**  
**Proprietary Funds**  
**June 30, 2015**

	Business-Type Activities Enterprise Funds					Major Fund Internal Service Fund
	Major Funds			Other - Nonmajor Enterprise Funds	Total Enterprise Funds	
	Food Service	CASPER	SES			
<b>ASSETS</b>						
Current assets:						
Cash and cash equivalents	\$ 611,798	\$ 2,213,063		\$ 43,919	\$ 2,868,780	\$ 13,084,178
Intergovernmental receivable:						
State	14,105				14,105	
Federal	1,141,321				1,141,321	
Other accounts receivable	73,689	73,895			147,584	136,710
Interfund receivable				23,348	23,348	
Inventories	233,707				233,707	
Total current assets	<u>2,074,620</u>	<u>2,286,958</u>	<u>-</u>	<u>67,267</u>	<u>4,428,845</u>	<u>13,220,888</u>
Noncurrent assets:						
Capital assets:						
Machinery and equipment	3,536,350				3,536,350	215,438
Accumulated depreciation	(2,384,121)				(2,384,121)	(132,816)
Total capital assets	<u>1,152,229</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,152,229</u>	<u>82,622</u>
Total assets	<u>3,226,849</u>	<u>2,286,958</u>	<u>-</u>	<u>67,267</u>	<u>5,581,074</u>	<u>13,303,510</u>
<b>LIABILITIES</b>						
Current liabilities:						
Unearned revenue	205,060				205,060	
Interfund payable	241,502	843,242		76,637	1,161,381	
Accounts payable	916,355				916,355	27,008
Accrued salaries and wages	122,422	238,445		14,802	375,669	409,692
Accrued liability for insurance claims						10,708,901
Compensated absences	22,893				22,893	
Total current liabilities	<u>1,508,232</u>	<u>1,081,687</u>	<u>-</u>	<u>91,439</u>	<u>2,681,358</u>	<u>11,145,601</u>
Noncurrent liabilities:						
Compensated absences	206,040				206,040	
Total noncurrent liabilities	<u>206,040</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>206,040</u>	<u>-</u>
Total liabilities	<u>1,714,272</u>	<u>1,081,687</u>	<u>-</u>	<u>91,439</u>	<u>2,887,398</u>	<u>11,145,601</u>
<b>NET POSITION</b>						
Net investment in capital assets	1,152,229		-		1,152,229	82,622
Unrestricted (deficit)	360,348	1,205,271		(24,172)	1,541,447	2,075,287
Total net position	<u>\$ 1,512,577</u>	<u>\$ 1,205,271</u>	<u>\$ -</u>	<u>\$ (24,172)</u>	<u>\$ 2,693,676</u>	<u>\$ 2,157,909</u>

**JERSEY CITY PUBLIC SCHOOLS**  
**Combining Statements of Revenues, Expenses, and Changes in Fund Net Position**  
**Proprietary Funds**  
**for the Fiscal Year Ended June 30, 2015**

	Business-Type Activities Enterprise Funds				Major Fund Internal Service Fund
	Major Funds		Other - Nonmajor Enterprise Funds	Total Enterprise Funds	
	Food Service	CASPER			
<b>OPERATING REVENUES:</b>					
Charges for services:					
Sales	\$ 899,199			\$ 101,513	\$ 1,000,712
Insurance proceeds					\$ 5,318,727
Tuition / program fees		\$ 3,340,172		3,340,172	5,860,895
Miscellaneous	23,737			11	23,748
Total operating revenues	<u>922,936</u>	<u>3,340,172</u>	<u>-</u>	<u>101,524</u>	<u>4,364,632</u>
<b>OPERATING EXPENSES:</b>					
Cost of sales	7,615,050				7,615,050
Salaries and wages	4,388,240	2,795,512		164,678	7,348,430
Employee benefits	999,498	201,250		11,242	1,211,990
Insurance claims					5,318,727
Purchased professional services	165,517	240			165,757
Purchased educational services					2,500
Purchased property services					112,824
Other purchased services	36,577				98,410
Supplies and materials	1,119,326	104,228			36,577
Other objects					17,473
Depreciation expense	142,295				1,223,554
Miscellaneous	4,320				142,295
Total operating expenses	<u>14,470,823</u>	<u>3,101,230</u>	<u>-</u>	<u>175,920</u>	<u>17,747,973</u>
Operating (loss) income	<u>(13,547,887)</u>	<u>238,942</u>	<u>-</u>	<u>(74,396)</u>	<u>(13,383,341)</u>
Nonoperating revenues:					
State sources:					
State school lunch program	137,700				137,700
Federal sources:					
School breakfast program	5,075,132				5,075,132
National school lunch program	7,424,629				7,424,629
Food donation program	492,069				492,069
Snack program	290,231				290,231
Fresh fruits and vegetables program	233,538				233,538
Investment earnings	136	354			490
Loss on disposal			\$ (110,435)		(110,435)
Total non operating revenues	<u>13,653,435</u>	<u>354</u>	<u>(110,435)</u>	<u>-</u>	<u>13,543,354</u>
Income (loss) before transfers	105,548	239,296	(110,435)	(74,396)	160,013
Transfers in			145,644	85,772	231,416
Change in net position	105,548	239,296	35,209	11,376	391,429
Total net position - beginning	<u>1,407,029</u>	<u>965,975</u>	<u>(35,209)</u>	<u>(35,548)</u>	<u>2,302,247</u>
Total net position (deficit) - ending	<u>\$ 1,512,577</u>	<u>\$ 1,205,271</u>	<u>\$ -</u>	<u>\$ (24,172)</u>	<u>\$ 2,693,676</u>

See accompanying notes to the basic financial statements.

**JERSEY CITY PUBLIC SCHOOLS**  
**Combining Statements of Cash Flows**  
**Proprietary Funds**  
**for the Fiscal Year Ended June 30, 2015**

	Business-Type Activities					Major Fund Internal Service Fund
	Enterprise Funds			Other - Nonmajor Enterprise Funds	Total Enterprise Funds	
	Food Service	Major Funds				
	CASPER	SES				
<b>Cash flows from operating activities:</b>						
Receipts from customers	\$ 906,358	\$ 3,395,033		\$ 101,692	\$ 4,403,083	
Receipts from services provided to other funds and other districts						\$ 6,785,930
Payments to employees for salaries and benefits	(5,406,843)	(3,005,206)		(185,250)	(8,597,299)	(5,983,064)
Payment for insurance						(1,168,958)
Payments to suppliers for goods and services	(8,677,078)	(104,468)			(8,781,546)	(311,630)
Net cash (used for) provided by operating activities	(13,177,563)	285,359	-	(83,558)	(12,975,762)	(677,722)
<b>Cash flows from non-capital financing activities:</b>						
Cash received from state sources	157,119				157,119	
Cash received from federal sources	14,467,983				14,467,983	
Cash received from food donation program	(1,319,794)				(1,319,794)	
Cash receipt (disbursement) of interfund activity	536,153	262,005		(32,648)	765,510	
Transfers in from General Fund				83,772	83,772	
Net cash provided by non-capital financing activities	13,841,461	262,005	-	53,124	14,156,590	
<b>Cash flows from capital and related financing activities:</b>						
Acquisition of capital assets	(52,236)				(52,236)	
Net cash (used for) capital and related financing activities	(52,236)	-	-	-	(52,236)	-
<b>Cash flows from investing activities:</b>						
Interest received	136	354			490	
Net cash provided by investing activities	136	354	-	-	490	
Net increase (decrease) in cash and cash equivalents	611,798	547,718	-	(30,434)	1,129,082	(677,722)
Cash and cash equivalents - beginning of the year		1,665,345		74,353	1,739,698	13,761,900
Cash and cash equivalents - end of the year	\$ 611,798	\$ 2,213,063	\$ -	\$ 43,919	\$ 2,868,780	\$ 13,084,178
<b>Reconciliation of operating (loss) income to net cash (used for) provided by operating activities:</b>						
Operating (loss) income	\$ (13,547,887)	\$ 238,942	-	\$ (74,396)	\$ (13,383,341)	\$ 336,126
Adjustment to reconcile operating (loss) income to net cash (used for) provided by operating activities:						
Depreciation	142,295				142,295	12,892
Changes in assets and liabilities:						
Decrease in intergov./accounts receivable	7,159	54,861		168	62,188	220,126
(Increase) in inventories	(22,223)				(22,223)	
Increase (decrease) in accounts payable	285,935				285,935	(21,335)
Increase (decrease) in accrued salaries and wages	63,061	(8,444)		(9,330)	45,287	(56,573)
(Decrease) in other liabilities	(105,903)				(105,903)	
(Decrease) in accrued liabilities for insurance claims						(1,168,958)
Total adjustments	370,324	46,417	-	(9,162)	407,579	(1,013,848)
Net cash (used for) provided by operating activities	\$ (13,177,563)	\$ 285,359	\$ -	\$ (83,558)	\$ (12,975,762)	\$ (677,722)

**Non-cash, from non-capital financing activities**

The District received \$536,153 of food commodities from the U.S. Department of Agriculture for the year ended June 30, 2015.

# Fiduciary Funds

**JERSEY CITY PUBLIC SCHOOLS**  
**Statement of Fiduciary Net Position**  
**Fiduciary Funds**  
**June 30, 2015**

	<u>Trust Funds</u>	<u>Agency Funds</u>
<b>ASSETS</b>		
Cash and cash equivalents	\$ 1,759,095	\$ 47,397,964
Total assets	<u>1,759,095</u>	<u>\$ 47,397,964</u>
<b>LIABILITIES</b>		
Accounts payable	190,472	
Payroll deductions and withholdings		\$ 6,413,594
Summer escrow payable		40,447,223
Due to student groups		<u>537,147</u>
Total liabilities	<u>190,472</u>	<u>\$ 47,397,964</u>
<b>NET POSITION</b>		
Held in trust for scholarships	544,792	
Held in trust for unemployment claims	<u>1,023,831</u>	
	<u>\$ 1,568,623</u>	

**JERSEY CITY PUBLIC SCHOOLS**  
**Statement of Changes in Fiduciary Net Position**  
**Fiduciary Funds**  
**for the Fiscal Year Ended June 30, 2015**

	<u>Trust Funds</u>
<b>ADDITIONS:</b>	
Local sources:	
Contributions	
Employees	\$ 652,946
Donations/Fundraising	23,285
Interest on investments	<u>223</u>
Total additions	<u>676,454</u>
<b>DEDUCTIONS:</b>	
Unemployment claims	761,287
Scholarships awarded	<u>13,402</u>
Total deductions	<u>774,689</u>
Change in net position	(98,235)
Net position - beginning of the year	<u>1,666,858</u>
Net position - end of the year	<u><u>\$ 1,568,623</u></u>

# Jersey City Public Schools

## Notes to the Basic Financial Statements

Year ended June 30, 2015

### 1. Summary of Significant Accounting Policies

The financial statements of the Board of Education (Board) of the Jersey City Public Schools (District) have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

The more significant of the District's accounting policies are described below.

#### A. Reporting Entity

The financial reporting entity consists of a) the primary government, b) organizations for which the primary government is financially accountable, and c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

The definition of the reporting entity is based primarily on the notion of financial accountability. A primary government is financially accountable for the organizations that make up its legal entity. It is also financially accountable for legally separate organizations if its officials appoint a voting majority of an organization's governing body and either it is able to impose its will on that organization or there is a potential for the organization to provide specific financial benefits to, or to impose specific financial burdens on, the primary government. A primary government may also be financially accountable for governmental organizations that are fiscally dependent on it.

The District, as the primary government for financial reporting entity purposes, has control over all activities related to the Jersey City Public Schools, in Jersey City, New Jersey. The District receives funding from local, state, and federal government sources and must comply with the requirements of these funding source entities.

The Jersey City Public Schools (the "District") is an instrumentality of the State of New Jersey, established to function as an educational institution. On October 4, 1989, pursuant to the order of the Department of Education, State of New Jersey, the Jersey City Board of Education was dissolved and a state-operated school district was created. A State District Superintendent of Schools was appointed to replace the governing authority of the former Board of Education. A new entity was created and functioned as an advisory body to the State District Superintendent during the lengthy period of State intervention. After the District satisfied an extensive set of performance standards, the Department of Education returned the District back to local control in the areas of governance and finance. The Jersey City Public Schools assumed control in these areas on April 17, 2008. The members of the current board were elected during school

## Jersey City Public Schools

### Notes to the Basic Financial Statements (continued)

Year ended June 30, 2015

#### 1. Summary of Significant Accounting Policies (continued)

elections held in November. The voters of Jersey City decided that the District should become a Type II school district, whose District members are elected. The public question regarding the type of school district was held at the general election on November 4, 2008. The purpose of the District is to educate students in grades Pre K-12. The operations of the District include pre-K, kindergarten, elementary, junior and senior high schools located in the City of Jersey City.

Component units are legally separate organizations for which the District is financially accountable. Based on the foregoing criteria, the District has no component units that are required to be included within the reporting entity, as set forth in Section 2100 of the GASB Codification of Governmental Accounting and Financial Reporting Standards. Furthermore, the District is not includable in any other reporting entity as a component unit.

#### B. Basic Financial Statements - Government-Wide Statements

The Government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the District. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include 1) charges to customers, students or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the Government-wide financial statements. Major individual governmental funds and major proprietary funds are reported as separate columns in the fund financial statements. The New Jersey Department of Education requires that all funds be reported as major to promote consistency among school districts in the State of New Jersey.

**Jersey City Public Schools**

**Notes to the Basic Financial Statements (continued)**

**Year ended June 30, 2015**

**1. Summary of Significant Accounting Policies (continued)**

**C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation**

The Government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers all revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, expenditures related to compensated absences and capital leases are recorded only when payment is due.

Property taxes, interest, and state equalization monies associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal year. All other revenues are considered to be measurable and available only when the District receives cash.

The District has reported the following major governmental funds:

**GOVERNMENTAL FUNDS**

The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the governmental funds of the District:

*General Fund* - The General Fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund. Included are certain expenditures for vehicles and movable instructional or noninstructional equipment which are classified in the capital outlay sub fund.

## Jersey City Public Schools

### Notes to the Basic Financial Statements (continued)

Year ended June 30, 2015

#### 1. Summary of Significant Accounting Policies (continued)

As required by the New Jersey State Department of Education, the District includes budgeted capital outlay in this fund. Generally accepted accounting principles as they pertain to governmental entities state that General Fund resources may be used to directly finance capital outlays for long-lived improvements as long as the resources in such cases are derived exclusively from unrestricted revenues.

Resources for budgeted capital outlay purposes are normally derived from State of New Jersey Aid, district taxes and appropriated fund balance. Expenditures are those that result in the acquisition of or additions to capital assets for land, existing buildings, improvements of grounds, construction of buildings, additions to or remodeling of buildings and the purchase of built-in equipment.

*Special Revenue Fund* – The District maintains one Special Revenue Fund which is used to account for the proceeds of specific revenue sources from State and Federal Government and other local sources (other than major capital projects, Debt Service or the Enterprise Funds) and local appropriations that are restricted or committed to expenditures for specified purposes, other than capital projects.

*Capital Projects Fund* - The Capital Projects Fund is used to account for and report financial resources that are restricted, committed or assigned to an expenditure for capital outlays, including the acquisition or construction of major capital facilities and other capital assets (other than those financed by Proprietary Funds). The financial resources are derived from temporary notes or serial bonds that are specifically authorized by the voters as a separate question on the ballot either during the annual election or at a special election and by funding from the State of New Jersey School Development Authority (SDA).

#### **PROPRIETARY FUNDS**

The focus of Proprietary Fund measurement is upon determination of operating income, changes in net position, financial position and cash flows. The generally accepted accounting principles applicable are those similar to businesses in the private sector. The following is a description of the Proprietary Funds of the District:

*Enterprise Fund* - The Enterprise Fund is utilized to account for operations that are financed and operated in a manner similar to private business enterprises - where the intent of the District is that the cost (i.e. expenses including depreciation and indirect costs) of providing goods or services to the students on a continuing basis be financed or recovered primarily through user charges; or, where the District has decided that periodic determination of revenues earned,

## Jersey City Public Schools

### Notes to the Basic Financial Statements (continued)

Year ended June 30, 2015

#### 1. Summary of Significant Accounting Policies (continued)

expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

The District's Enterprise Funds are comprised of the Food Service Fund, Children's After School Program for Education and Recreation ("CASPER") Fund and the SES fund, which are considered major funds and Other Non-Major Funds.

*Internal Service Funds (Self Insurance and Transportation)* - The self insurance internal service fund is used to account for the District's various insurance expenses and the funds reserved by the District to cover the self-insured limits of the various insurance policies of the District. The regional transportation internal service fund is used to account for the financing of goods or services provided by an activity to other departments or funds on a cost-reimbursement basis. The District operates a regional transportation services program provided to other departments or agencies of the District and other New Jersey school districts with special education programs, on a cost reimbursement basis. The financial statements of the internal service fund are consolidated into the governmental activities column when presented in the government-wide financial statements.

The Proprietary Funds are accounted for on a cost of services or "economic resource" measurement focus. This means that all assets and all liabilities, whether current or noncurrent, associated with their activity are included on their statements of net position. Their reported net position (net total assets) are segregated into net investment in capital assets or unrestricted. Proprietary Fund type operating statements present increases (revenues) and decreases (expenses) in net total position.

Depreciation of all exhaustive capital assets used by Proprietary Funds is charged as an expense against their operations. Accumulated depreciation is reported on Proprietary Funds statements of net position. Depreciation has been provided over the estimated useful lives using the straight-line method.

The estimated useful lives are as follows:

<u>Food Service and SES Enterprise Funds and Internal Service Fund:</u>	
Equipment	5-25 Years
Trucks and Vehicle	8 Years

## Jersey City Public Schools

### Notes to the Basic Financial Statements (continued)

Year ended June 30, 2015

#### 1. Summary of Significant Accounting Policies (continued)

##### FIDUCIARY FUNDS

Fiduciary Funds of the District include the unemployment compensation and private purpose scholarship trust funds and agency funds. The District's agency funds are purely custodial (assets equal liabilities) and thus do not involve measurements of results of operations. The following is a description of the fiduciary funds of the School District.

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

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

The emphasis in fund financial statements is on the major funds in either the governmental or business-type activities categories. Nonmajor funds by category are summarized into a single column. GASB No. 34 sets forth minimum criteria (percentage of the assets, liabilities, revenues or expenditures/expenses of either fund category or the governmental and enterprise combined) for the determination of major funds. The District considers all governmental funds to be major.

## Jersey City Public Schools

### Notes to the Basic Financial Statements (continued)

Year ended June 30, 2015

#### 1. Summary of Significant Accounting Policies (continued)

The District's fiduciary funds are presented in the fiduciary fund financial statements by type (agency and trust). Since by definition these assets are being held for the benefit of a third party (other local governments, students, etc.) and cannot be used to address activities or obligations of the government, these funds are not incorporated into the government-wide statements.

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

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

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

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

Ad Valorem (Property) Taxes are susceptible to accrual as, under New Jersey State Statute, a municipality is required to remit to the school district the entire balance of taxes in the amount certified prior to the end of the school year. The District records the entire approved tax levy as revenue (accrued) at the start of the fiscal year, since the revenue is both measurable and available. The District is entitled to receive moneys under the established payment schedule and the unpaid amount is considered to be an "account receivable."

The County Board of Taxation is responsible for the assessment of properties and the City Tax Collector is responsible for collection of taxes. Assessments are certified and taxes are levied on January 1; taxes are due February 1, May 1, August 1 and November 1. Unpaid taxes are considered delinquent the following January 1 and are then subject to lien.

## Jersey City Public Schools

### Notes to the Basic Financial Statements (continued)

Year ended June 30, 2015

#### 1. Summary of Significant Accounting Policies (continued)

##### D. Budgets/Budgetary Control

Annual appropriated budgets are prepared in the spring of each year for the general and special revenue funds. The budgets are submitted to the County Office and the Commissioner of Education for approval. Budgets, except for the special revenue fund which is prepared using a non-GAAP budgetary basis, are prepared using the modified accrual basis of accounting. The legal level of budgetary control is established at line item accounts within each fund. Line item accounts are defined as the lowest (most specific) level of details as established pursuant to the minimum chart of accounts referenced in N.J.A.C. 6A:23. The District must approve all budget amendments. The District did make transfers during the year which are identified on schedules C-1, C-1a, C-1b and C-2. Some of the transfers made were in significant amounts, but all were in the normal course of operations and properly approved. Budgetary transfers were made during the current year in accordance with statutory guidelines.

Due to the inclusion of the non-budgeted on-behalf payment made by the State of New Jersey as District expenditures, the District shows an over-expenditure in the General Fund. These amounts are offset by related revenues and as such do not represent budgetary over-expenditures.

Formal budgetary integration into the accounting system is employed as a management control device during the year. For governmental funds, there are no substantial differences between the budgetary basis of accounting and accounting principles generally accepted in the United States with the exception of the legally mandated revenue recognition of the last two state aid payments for budgetary purposes only and the accounting for the special revenue fund as noted below. Encumbrance accounting is also employed as an extension of formal budgetary integration in the governmental fund types. Unencumbered appropriations lapse at fiscal year-end.

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

##### E. Encumbrances

Under encumbrance accounting, purchase orders, contracts and other commitments for the expenditure of resources are recorded to reserve a portion of the applicable appropriation. Open encumbrances in Governmental Funds, other than the Special Revenue Fund, are reported as assigned or restricted fund balances at fiscal year-end as they do not constitute expenditures or liabilities but rather commitments related to unperformed contracts for goods and services. Open

## Jersey City Public Schools

### Notes to the Basic Financial Statements (continued)

Year ended June 30, 2015

#### 1. Summary of Significant Accounting Policies (continued)

encumbrances in the Special Revenue Fund, for which the District has received advances, are reflected in the balance sheet as unearned revenues at fiscal year end.

The encumbered appropriation authority carries over into the next fiscal year. An entry will be made at the beginning of the next fiscal year to increase the appropriation reflected in the certified budget by the outstanding encumbrance amount as of the current fiscal year end.

#### F. Cash, Cash Equivalents and Investments

Cash and cash equivalents include petty cash, change funds, cash in banks and all highly liquid investments with a maturity of three months or less at the time of purchase and are stated at cost.

Investments are stated at fair value in accordance with Governmental Accounting Standards Board (GASB) Statement No. 31, "*Accounting and Financial Reporting for Certain Investments and for External Investment Pools.*" The Board classifies certificates of deposit, which have original maturity dates of more than three months but less than twelve months from the date of purchase, as investments and are stated at cost. All other investments are stated at fair value.

#### G. Interfund Receivables/Payables

Interfund receivables/payables represent amounts that are owed, other than charges for goods or services rendered to/from a particular fund in the District and that are due within one year.

#### H. Tuition Receivables and Payables

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

Tuition Payable - Tuition charges for the 2014 - 2015 fiscal year were based on rates established by the receiving district. These rates are subject to change when the actual costs have been determined and certified by the State Department of Education.

#### I. Inventories

Inventories, which benefit future periods, other than those recorded in the Proprietary Funds are recorded as an expenditure during the year of purchase.

**Jersey City Public Schools**

**Notes to the Basic Financial Statements (continued)**

**Year ended June 30, 2015**

**1. Summary of Significant Accounting Policies (continued)**

Inventories in the Proprietary Funds, exclusive of the federal commodities, are valued at cost, which approximates market, using the first-in-first-out (FIFO) method. Inventories of the enterprise funds are recorded as expenses when consumed rather than when purchased.

At June 30, 2015, the unused Food Donation Program commodities of \$205,060 are reported as unearned revenue in the Food Service Enterprise Fund.

**J. Capital Assets**

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

Government-Wide Statements

All capital assets are valued at historical cost, or estimated historical cost if actual is unavailable, except for donated capital assets which are recorded at their estimated fair value at the date of donation.

Depreciation of all exhaustible capital assets is recorded as an allocated expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Position. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of asset is as follows:

<u>Assets</u>	<u>Years</u>
Building and Improvements	20-50
Heavy Equipment	5-20
Office Equipment and Furniture	5-20
Computer Equipment	5
Vehicles	8

## Jersey City Public Schools

### Notes to the Basic Financial Statements (continued)

Year ended June 30, 2015

#### 1. Summary of Significant Accounting Policies (continued)

##### Fund Financial Statements

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition. Capital assets used in proprietary fund operations are accounted for the same as in the government-wide statements.

The costs of normal repairs and maintenance that do not add to the value of the asset or materially extend the assets lives are not capitalized.

##### **K. Accrued Salaries and Wages**

Certain District employees who provided services to the District over the ten-month academic year have the option to have their salaries evenly disbursed during the entire twelve-month year. New Jersey statutes require that these earned but not disbursed amounts be retained in a separate bank account. As of June 30, 2015, the amount earned by these employees but not disbursed was \$40,447,223 and is included in liabilities – summer escrow payroll payable in the fiduciary fund.

##### **L. Compensated Absences**

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

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

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

## Jersey City Public Schools

### Notes to the Basic Financial Statements (continued)

Year ended June 30, 2015

#### 1. Summary of Significant Accounting Policies (continued)

The liability for these compensated absences recorded as liabilities in the governmental activities and the business-type activities in the government-wide financial statements amounted to \$36,509,183 and \$228,933, respectively, at June 30, 2015, representing the District's commitment to fund such costs from future operations. Proprietary funds accrue the liability for these compensated absences in the period that they are earned. The current portion of this liability is based on historical trends. In the fund financial statements, governmental funds report only the compensated absence liability payable from expendable available financial resources only to the amount actually due at year end as a result of employee resignations and retirements.

#### M. Unearned Revenue

Unearned revenue in the special revenue and capital project funds represent cash which has been received, but is not yet earned. The United States Department of Agriculture (USDA) commodity portion of the Food Service Enterprise Fund inventory consists of food donated by the USDA. It is valued at estimated market prices by the USDA. The amount of unused commodities at year-end is reported as unearned revenue.

#### N. Long-Term Obligations

The accounting treatment of long-term obligations depend on whether the assets are used in governmental fund operations or proprietary fund operations and whether they are reported in the government-wide or fund financial statements.

All long-term obligations to be paid from governmental and business-type resources are reported as liabilities in the government-wide statement. The long-term liabilities consist primarily of accrued compensated absences and obligations under capital leases.

Long-term liabilities for governmental funds is not reported as liabilities in the fund financial statements. The accounting for proprietary fund is the same in the fund statements as it is in the government-wide statements.

#### O. Fund Balances

GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* ("GASB 54") established fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. Under GASB 54, fund balances in the governmental funds financial statements are reported under the modified accrual basis of accounting and classified into the following five categories, as defined below:

## Jersey City Public Schools

### Notes to the Basic Financial Statements (continued)

Year ended June 30, 2015

#### 1. Summary of Significant Accounting Policies (continued)

- 1) Nonspendable – includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. Assets included in this fund balance category include prepaid assets, inventories, long-term receivables, and corpus of any permanent funds.
- 2) Restricted - includes amounts that can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation.
- 3) Committed - includes amounts that can be used only for the specific purposes imposed by a formal action of the government's highest level of decision-making authority. The District's highest level of decision-making authority is the Board of Education and formal action is taken by resolution of the Board at publicly held meetings. Once committed, amounts cannot be used for other purposes unless the Board revises or changes the specified use by taking the same action (resolution) taken to originally commit these funds.
- 4) Assigned – amounts intended to be used by the government for specific purposes but do not meet the criteria to be classified as restricted or committed. Intent is expressed by either the Board, Superintendent or Business Administrator, to whom the Board has delegated the authority to assign amounts to be used for specific purposes, including the encumbering of funds.
- 5) Unassigned - includes all spendable amounts not contained in the other classifications in the general fund. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed or assigned to specific purposes within the general fund. The general fund is the only fund that reports a positive unassigned fund balance amount. In the other governmental funds, if expenditures incurred for specific purposes exceed the amounts restricted, committed or assigned to those purposes, it may be necessary to report a negative unassigned fund balance.

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. For the unrestricted fund balance, the District first spends committed funds, then assigned funds, and finally, unassigned funds.

Of the \$45,100,423 of fund balances in the General Fund, \$11,023,858 is assigned for year end encumbrances and \$20,026,424 is assigned and designated for subsequent years, both of which are included with the unassigned deficit of \$30,344,789 and reported together as assigned fund balance in the amount of \$705,493, \$3,262,608 has been restricted for capital reserve, \$28,663,557 has been restricted for current year excess surplus and \$12,468,765 has been restricted for excess surplus that is designated for subsequent years expenditures.

## Jersey City Public Schools

### Notes to the Basic Financial Statements (continued)

Year ended June 30, 2015

#### 1. Summary of Significant Accounting Policies (continued)

The Special Revenue Fund has an unassigned deficit fund balance of \$6,480,848 at June 30, 2015.

The Capital Projects Fund has \$1,318,092 of restricted fund balance for capital projects at June 30, 2015.

#### Fund Statements

Governmental fund equity is classified as fund balance. Under GASB No. 54 (as described in detail above), fund balance is further classified as restricted, committed, assigned, or unassigned fund balance. Restrictions are created to either (1) satisfy legal covenants that require a portion of the fund balance to be segregated or (2) identify the portion of the fund balance that is appropriated for future expenditures. Proprietary fund equity is classified the same as in the government-wide statements.

Restricted - Excess Surplus - This restriction was created to represent the June 30, 2015 audited excess surplus that is required to be appropriated in the 2016-2017 original budget certified for taxes.

Restricted - Excess Surplus – Designated for Subsequent years Expenditures - This restriction was created to represent the June 30, 2014 audited excess surplus that is required to be appropriated in the 2015-2016 original budget certified for taxes.

Restricted - Capital Reserve - This restriction was created by the District to fund future capital expenditures. Designations of fund balance represent tentative management plans that are subject to change.

Assigned - Year-End Encumbrances - This assignment was created to represent encumbrances outstanding at the end of the year based on purchase orders and contracts awarded for which the goods or services have not yet been received at June 30, 2015.

Assigned - Designated for Subsequent Year's Budget - This assignment was created to designate the portion of fund balance appropriated in the adopted 2015-2016 District budget certified for taxes.

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

## Jersey City Public Schools

### Notes to the Basic Financial Statements (continued)

Year ended June 30, 2015

#### 1. Summary of Significant Accounting Policies (continued)

##### Government -Wide Statements

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

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

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

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

#### P. GASB Pronouncements

##### **GASBs Implemented in the 2015 Fiscal Year**

In June 2012, GASB issued Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27* ("GASB No. 68"). The primary objective of this Statement is to improve accounting and financial reporting by state and local governments for pensions. It also improves information provided by state and local governmental employers about financial support for pensions that is provided by other entities. This Statement results from a comprehensive review of the effectiveness of existing standards of accounting and financial reporting for pensions with regard to providing decision-useful information, supporting assessments of accountability and interperiod equity, and creating additional transparency in employer and governmental nonemployer contributing entity financial reports and will enhance its value for assessing accountability and interperiod equity by requiring recognition of the entire net pension liability and a more comprehensive measure of pension expense. This Statement replaces the requirement of Statement No. 27, *Accounting for Pensions by State and Local Governmental Employers*, as well as the requirements of Statement No. 50, *Pension Disclosures*, as they relate to pensions that are provided through pension plans administered as trusts or equivalent arrangements that meet certain criteria. The requirements of Statements 27 and 50 remain applicable for pensions that are not covered by the scope of this Statement. This statement is effective for periods beginning after June 15, 2014.

## Jersey City Public Schools

### Notes to the Basic Financial Statements (continued)

Year ended June 30, 2015

#### 1. Summary of Significant Accounting Policies (continued)

In November 2013, GASB issued Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date – an amendment to GASB Statement No. 68* (“GASB 71”). The objective of this Statement is to improve accounting and financial reporting by addressing an issue in Statement No. 68 concerning the transition provisions related to certain pension contributions made to defined benefit pension plans prior to the implementation of that Statement by employers and nonemployer contributing entities. The requirements of this Statement will eliminate the source of a potential understatement of restated beginning net position and expense in the first year of implementation of Statement No. 68. The issue relates to amounts associated with contributions, if any, made by a state or local government employer or nonemployer contributing entity to a defined benefit pension plan after the measurement date of the government's beginning net pension liability. Statement 68 requires a state or local government employer (or nonemployer contributing entity in a special funding situation) to recognize a net pension liability measured as of a date (the measurement date) no earlier than the end of its prior fiscal year. If a state or local government employer or nonemployer contributing entity makes a contribution to a defined benefit pension plan between the measurement date of the reported net pension liability and the end of the government's reporting period, Statement 68 requires that the government recognize its contribution as a deferred outflow of resources.

In addition, Statement 68 requires recognition of deferred outflows of resources and deferred inflows of resources for changes in the net pension liability of a state or local government employer or nonemployer contributing entity that arise from other types of events. At transition to Statement 68, if it is not practical for an employer or nonemployer contributing entity determine the amounts of all deferred outflows of resources and deferred inflows of resources related to pensions, paragraph 137 of Statement 68 required that beginning balances for deferred outflows of resources and deferred inflows of resources not be reported. Consequently, if it is not practical to determine the amounts of all deferred outflows of resources and deferred inflows of resources related to pensions, contributions made after the measurement date of the beginning net pension liability could not have been reported as deferred outflows of resources at transition. This could have resulted in a significant understatement of an employer or nonemployer contributing entity's beginning net position and expense in the initial period of implementation.

This Statement amends paragraph 137 of Statement 68 to require that, at transition, a government recognize a beginning deferred outflow of resources for its pension contributions, if any, made subsequent to the measurement date of the beginning net pension liability. Statement 68, as amended, continues to require that beginning balances for other deferred outflows of resources and deferred inflows of resources related to pensions be reported at transition only if it is practical to determine all such amounts.

## Jersey City Public Schools

### Notes to the Basic Financial Statements (continued)

Year ended June 30, 2015

#### 1. Summary of Significant Accounting Policies (continued)

##### Q. Management Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

##### R. On-Behalf Payments

Revenues and expenditures of the general fund include payments made by the State of New Jersey for social security contributions and pension benefits for members of the New Jersey Teachers Pension and Annuity Fund. Additionally, revenues and expenses related to on-behalf pension contributions in the government-wide financial statements have been increased \$74,044,910 to adjust to the full accrual basis expense incurred by the State of New Jersey during the most recent measurement period. The amounts are not required to be included in the District's annual budget.

##### S. Calculation of Excess Surplus

In accordance with N.J.S.A. 18A:7F-7, the designation for restricted fund balance - excess surplus is a required calculation pursuant to the New Jersey Comprehensive Educational Improvement and Financing Act of 1996 (CEIFA). New Jersey school districts are required to reserve a general fund fund balance at the fiscal year end of June 30 if they do not appropriate a required minimum amount as budgeted fund balance in their subsequent years' budget. The District has current year excess surplus in fund balance at the end of the 2014-2015 fiscal year in the amount of \$41,132,322. Of this amount, \$12,468,765 has been appropriated in the 2015-2016 budget and the remaining \$28,663,557 which will be appropriated in the 2016-2017 budget.

##### T. Subsequent Events

Management has reviewed and evaluated all events and transactions that occurred between June 30, 2015 and December 21, 2015, the date that the financial statements were issued for possible disclosure and recognition in the financial statements, and no items have come to the attention of the District that would require disclosure.

##### U. Deferred Outflows / Inflows or Resources

In addition to assets, the statement of net 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 a future period(s) and so will *not*

## Jersey City Public Schools

### Notes to the Basic Financial Statements (continued)

Year ended June 30, 2015

#### 1. Summary of Significant Accounting Policies (continued)

be recognized as an outflow of resources (expense/expenditure) until then. Currently, the District has one item that qualifies for reporting in this category, deferred amounts related to pensions. In addition to liabilities, the statement of net 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 District has one item that qualifies for reporting in this category, deferred amounts related to pensions.

#### 2. Reconciliation of Government-wide and Fund Financial Statements

##### Explanation of Certain Differences Between the Governmental Fund Balance Sheet and the Government-wide Statement of Net Position

The governmental fund balance sheet includes reconciliation between fund balance – total governmental funds and net position – governmental activities as reported in the Government wide statement of net position. One element of that reconciliation explains that long-term liabilities, including capital leases and compensated absences payable are not due and payable in the current period and therefore are not reported in the funds. The details of this difference are as follows:

Capital leases	\$ 632,987
Compensated absences	<u>36,509,183</u>
Net adjustment to reduce fund balance-total governmental funds to arrive at net position – governmental activities	<u>\$ 37,142,170</u>

#### 3. Deposits and Investments

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

## Jersey City Public Schools

### Notes to the Basic Financial Statements (continued)

Year ended June 30, 2015

#### 3. Deposits and Investments (continued)

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

#### Deposits

New Jersey statutes require that school districts deposit public funds in public depositories located in New Jersey that are insured by the Federal Deposit Insurance Corporation, the Federal Savings and Loan Insurance Corporation, or by any other agency of the United States that insures deposits made in public depositories. School districts are also permitted to deposit public funds in the State of New Jersey Cash Management Fund (NJCMF) and the New Jersey Asset and Rebate Management Fund (NJ ARM).

New Jersey statutes require public depositories to maintain collateral for deposits of public funds that exceed depository insurance limits as follows:

The market value of the collateral must equal at least 5% of the average daily balance of collected public funds on deposit.

In addition to the above collateral requirement, if the public funds deposited exceed 75% of the capital funds of the depository, the depository must provide collateral having a market value at least equal to 100% of the amount exceeding 75%.

All collateral must be deposited with the Federal Reserve Bank of New York, the Federal Reserve Bank of Philadelphia, the Federal Home Loan Bank of New York, or a banking institution that is a member of the Federal Reserve System and has capital funds of not less than \$25,000,000.

The District's cash and cash equivalents are classified below to inform financial statement users about the extent to which the District's deposits and investments are exposed to custodial credit risk.

## Jersey City Public Schools

### Notes to the Basic Financial Statements (continued)

Year ended June 30, 2015

#### 3. Deposits and Investments (continued)

Operating cash accounts are held in the District's name by several commercial banking institutions. At June 30, 2015, the carrying amount of the District's deposits was \$129,949,151 and the bank balance was \$146,032,984. Of the bank balance, \$502,928 of the District's cash deposits on June 30, 2015 was secured by federal depository insurance. The New Jersey Governmental Unit Deposit Protection Act (GUDPA) covered the bank balance of \$131,822,071 (GUDPA that we have calculated in the past less agency bank balances). \$13,707,985 held in the District agency accounts are not covered by GUDPA.

GASB Statement No. 40 requires that the District disclose whether its deposits are exposed to custodial credit risk (risk that in the event of failure of the counterparty, the District would not be able to recover the value of its deposit or investment). Deposits are considered to be exposed to custodial credit risk if they are: uncollateralized (securities are not pledged to the depositor), collateralized with the securities held by the pledging financial institution, or collateralized with securities held by the pledging financial institution's trust department or agent but not in the name of the District.

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

#### Investments

New Jersey statutes permit the District to purchase the following types of securities:

- a. Bonds or other obligations of the United States or obligations guaranteed by the United States.
- b. Bonds of any Federal Intermediate Credit Bank, Federal Home Loan Bank, Federal National Mortgage Agency or of any United States Bank for Cooperatives which have a maturity date not greater than twelve months from the date of purchase.
- c. Bonds or other obligations of the School District.
- c. New Jersey Cash Management Fund and New Jersey Asset and Rebate Management Fund.

**Jersey City Public Schools**

**Notes to the Basic Financial Statements (continued)**

**Year ended June 30, 2015**

**3. Deposits and Investments (continued)**

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

*Concentration of Credit Risk:* The District places no limit on the amount the District may invest in any one issuer. At June 30, 2015, the District had no investments.

*Credit Risk:* The District does not have an investment policy regarding the management of credit risk. GASB Statement No. 40 requires that the District disclose the credit rating of all debt security investments except for obligations of the U.S. government or investments guaranteed by the U.S. government.

*Interest Rate Risk:* The District does not have a policy to limit interest rate risk. The District did not have any funds held as investments during the year ended June 30, 2015.

**4. Capital Assets**

The following is a summarization of the governmental activities changes in capital assets for the fiscal year ended June 30, 2015:

	<b>Beginning Balance</b>	<b>Increases</b>	<b>Transfers</b>	<b>Ending Balance</b>
<b>Governmental activities</b>				
Capital assets, not being depreciated:				
Land	\$ 14,846,605			\$ 14,846,605
Construction in progress – SDA	20,960,339	\$ 23,133,938	\$ (3,167,237)	40,927,040
Construction in progress – District		6,434,970	(2,418,168)	4,016,802
Total capital assets, not being depreciated	35,806,944	29,568,908	(5,585,405)	59,790,447
Capital assets, being depreciated:				
Buildings and improvements	398,462,662	125,988	5,585,405	404,174,055
Machinery, equipment and vehicles	38,027,464	970,354		38,997,818
Total capital assets being depreciated	436,490,126	1,096,342	5,585,405	443,171,873
Less accumulated depreciation for:				
Buildings and improvements	(132,528,712)	(8,850,628)		(141,379,340)
Machinery, equipment and vehicles	(30,885,407)	(3,527,662)		(34,413,069)
Total accumulated depreciation	(163,414,119)	(12,378,290)		(175,792,409)
Total capital assets, being depreciated, net	273,076,007	(11,281,948)	5,585,405	267,379,464
Governmental activities capital assets, net	\$ 308,882,951	\$ 18,286,960	\$ -	\$ 327,169,911

**Jersey City Public Schools**

**Notes to the Basic Financial Statements (continued)**

**Year ended June 30, 2015**

**4. Capital Assets (continued)**

Depreciation expense was charged to functions/programs of the District for the fiscal year ended June 30, 2015 as follows:

	<u>Amount</u>
Instruction:	
Regular Instruction	\$ 4,859,762
Special Education Instruction	1,363,314
Other Special Instruction	292,251
Other Instruction	86,774
Support Services:	
Student and Instruction Related Services	2,623,077
General Administration Services	247,808
School Administration Services	455,668
Central services	189,171
Administrative information technology	71,198
Plant Operations and maintenance	1,751,205
Pupil transportation	417,404
Special schools - current	20,658
	<u>\$ 12,378,290</u>

The following is a summarization of the business-type activities changes in capital assets for the fiscal year ended June 30, 2015:

	<u>Beginning</u>				<u>Ending</u>
	<u>Balance</u>	<u>Increases</u>	<u>Decreases</u>		<u>Balance</u>
Business-type activities:					
Machinery and Equipment	\$ 3,641,877	\$ 52,236	\$ (157,763)	\$	3,536,350
Less accumulated depreciation for equipment	(2,289,154)	(142,295)	47,328		(2,384,121)
Total Business-type activities capital assets, net	<u>\$ 1,352,723</u>	<u>\$ (90,059)</u>	<u>\$ (110,435)</u>	\$	<u>1,152,229</u>

**Jersey City Public Schools**

**Notes to the Basic Financial Statements (continued)**

**Year ended June 30, 2015**

**5. Long-Term Liabilities**

**Changes in Long-Term Liabilities**

During the year ended June 30, 2015, the following changes occurred in governmental and business-type activities long-term liabilities:

	Beginning Balance June 30, 2014	Additions	Reductions	Ending Balance June 30, 2015	Due within One Year
Governmental activities:					
Capital lease obligation	\$ 1,249,034		\$ (616,047)	\$ 632,987	\$ 632,987
Compensated absences	34,116,294	\$ 5,293,518	(2,900,629)	36,509,183	3,650,918
Total governmental activities					
Long-term liabilities	<u>\$ 35,365,328</u>	<u>\$ 5,293,518</u>	<u>\$ (3,516,676)</u>	<u>\$ 37,142,170</u>	<u>\$ 4,283,905</u>
Business-type activities:					
Compensated absences	\$ 334,836	\$ 42,428	\$ (148,331)	\$ 228,933	\$ 22,893
Total business type activities					
Long-term liabilities	<u>\$ 334,836</u>	<u>\$ 42,428</u>	<u>\$ (148,331)</u>	<u>\$ 228,933</u>	<u>\$ 22,893</u>
Total long-term liabilities	<u>\$ 35,700,164</u>	<u>\$ 5,335,946</u>	<u>\$ (3,665,007)</u>	<u>\$ 37,371,103</u>	<u>\$ 4,306,798</u>

The governmental activities compensated absences and capital leases are expected to be paid from budgetary appropriations in the general fund. The compensated absences within the business-type activities will be liquidated through the District's enterprise fund – food service.

**Bonds Payable**

Bonds issued by the City on behalf of the District are general obligation bonds, which are not recorded in the financial statements of the District. Retirement of bonds and interest payments are made from the operating budget of the City.

School bonds payable on the City of Jersey City's financial statements at June 30, 2015 are comprised of the following issues:

<p>\$38,505,000, 2002 School Refunding Bonds, due in annual installments of \$2,730,000 to \$4,795,000 through March, 2016, interest at 1.60% to 5.25%</p>	<p>\$ 2,905,000</p>
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**Jersey City Public Schools**

**Notes to the Basic Financial Statements (continued)**

**Year ended June 30, 2015**

**5. Long-Term Liabilities (continued)**

\$33,310,000, 2005 Qualified School Refunding Bonds, due on final installment on September, 2015 at \$1,275,000 interest at 5%. \$21,480,000 of outstanding proceeds as of 12/31/14 refunded for \$22,610,000 on 12/10/14	\$ 1,275,000
\$17,050,000, 2007 Qualified School Bonds, due in annual installments of \$785,000 to \$1,205,000 through February, 2027, interest at 4.125% to 4.25%	11,770,000
\$12,645,000, 2007 Qualified School Refunding Bonds, due in annual installments of \$3,165,000 and \$3,130,000 through October 2016 at 5.50%	6,295,000
\$22,610,000 2014 Qualified School Refunding Bonds, Taxable due in annual installments starting September 1, 2015 at \$565,000 and \$5,455,000 to \$1,545,000 from 2016 to 2021 with variable interest at 0.0659% to 3.139%	22,610,000
	\$ 44,855,000
	\$ 44,855,000

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

Year ending June 30,	Principal	Interest	Total
2016	\$ 8,695,000	\$ 1,383,130	\$ 10,078,130
2017	9,400,000	931,992	10,331,992
2018	6,360,000	741,855	7,101,855
2019	4,960,000	620,519	5,580,519
2020	4,785,000	492,011	5,277,011
2021-2025	8,290,000	1,245,608	9,535,608
2026-2027	2,365,000	150,274	2,515,274
	\$ 44,855,000	\$ 5,565,389	\$ 50,420,389

**Bonds Authorized But Not Issued**

As of June 30, 2015, the City of Jersey City had \$6,216,026 in authorized, but not issued, school bonds.

## Jersey City Public Schools

### Notes to the Basic Financial Statements (continued)

Year ended June 30, 2015

#### 5. Long-Term Liabilities (continued)

##### Capital Leases

On October 30, 2008, the District entered into a lease agreement for the cost of acquisition of solar panels and other associated equipment totaling \$3,600,000 to be paid over 5 years at an interest rate of 3.47%. This lease was fully paid off during the fiscal year. On July 27, 2010, the District entered into another lease agreement for various equipment totaling \$3,000,000 to be paid over 5 years at an interest rate of 2.75%.

The District intends to use these funds for future purchases of various equipment. Total capital lease payments made during the year ended June 30, 2015 were \$650,395, including principal payments of \$616,047. The following is a schedule of the future minimum lease payments under the capital leases and the present value of the remaining net minimum lease payments as of June 30, 2015:

	Governmental Activities
Total Minimum Lease Payments as of 6/30/15	<u>\$ 650,394</u>
Less: Amount Representing Interest	<u>(17,407)</u>
Present Value of Net Minimum Lease Payments	<u><u>\$ 632,987</u></u>

##### Operating Leases

Total operating lease payments made during the fiscal year ended June 30, 2015 were \$584,515.

#### 6. Pension Plans

##### Description of Plans

Substantially all of the District's employees participate in one of the following contributory defined benefit public employee retirement systems, which have been established by State statute: the Teacher's Pension and Annuity Fund (TPAF) or the Public Employees' Retirement System (PERS). Both the TPAF and PERS are sponsored and administered by the State of New Jersey. The Teachers' Pension and Annuity Fund retirement system is considered a cost sharing multiple employee plan with a special funding situation, as under current statute, all employer contributions are made by the State of New Jersey on behalf of the District and the system's

## Jersey City Public Schools

### Notes to the Basic Financial Statements (continued)

Year ended June 30, 2015

#### 6. Pension Plans (continued)

other related non-contributing employers. The Public Employees Retirement System is also considered cost sharing multiple-employer plans.

##### **Teachers' Pension and Annuity Fund**

The Teachers' Pension and Annuity Fund was established in January 1955 under the provisions of N.J.S.A. 18A:66 to provide coverage including post-retirement health care to substantially all full time public school employees in the State. Membership is mandatory for such employees and vesting occurs after 10 years of service for pension benefits and 25 years for health care coverage. Age eligibility and benefit provisions were affected by Chapters 92 and 103, P.L. 2007, Chapter 89, P.L. 2008, Chapter 1, P.L. 2010, and Chapter 78, P.L. 2011. Members are classified into one of five tiers dependent upon the date of their enrollment. Tier 1, 2 and 3 members are eligible to retire at age 60, 60, and 62, respectively, with an annual benefit generally determined to be 1/55<sup>th</sup> of the average annual compensation for the highest three fiscal years' compensation for each year of membership during years of credited service. Tier 4 and 5 members are eligible to retire at age 62 and 65, respectively, with an annual benefit generally determined to be 1/60<sup>th</sup> of the average annual compensation for the highest five fiscal years' compensation for each year of membership during years of credited service. Anyone who retires early and is under their respective tier's retirement age receives retirement benefits as calculated in the above mentioned formulas but at a reduced rate in accordance with applicable New Jersey Statute based upon their tier.

##### **Public Employees' Retirement System**

The Public Employees' Retirement System was established in January 1955 under the provisions of N.J.S.A. 43:15A to provide coverage including post-retirement health care to substantially all full time employees of the State or any county, municipality, school Board or public agency provided the employee is not a member of another State-administered retirement system. Age eligibility and benefit provisions were affected by Chapters 92 and 103, P.L. 2007, Chapter 89, P.L. 2008, Chapter 1, P.L. 2010, and Chapter 78, P.L. 2011. Members are classified into one of five tiers dependent upon the date of their enrollment. Tier 1, 2 and 3 members are eligible to retire at age 60, 60, and 62, respectively with an annual benefit generally determined to be 1/55<sup>th</sup> of the average annual compensation for the highest three fiscal years' compensation for each year of membership during years of credited service. Tier 4 and 5 members are eligible to retire at age 62 and 65, respectively with an annual benefit generally determined to be 1/60<sup>th</sup> of the average annual compensation for the highest five fiscal years' compensation for each year of membership during years of credited service. Anyone who retires early and is under their respective tier's retirement age receives retirement benefits as calculated in the above mentioned formulas but at a reduced rate in accordance with applicable New Jersey Statute based upon their tier.

## Jersey City Public Schools

### Notes to the Basic Financial Statements (continued)

Year ended June 30, 2015

#### 6. Pension Plans (continued)

The State of New Jersey, Department of the Treasury, Division of Pensions and Benefits, issued publicly available financial reports that include the financial statements and required supplementary information for TPAF and PERS. The financial reports may be obtained by writing to the State of New Jersey, Department of the Treasury, Division of Pensions and Benefits, P.O. Box 295, Trenton, New Jersey 08625-0295.

#### Funding Policy

The contribution policy is set by New Jersey State Statutes and contributions are required by active members and contributing members. Plan member and employer contributions may be amended by State of New Jersey legislation. Under the provisions of Chapter 78, P.L. 2011, employee contribution rates for TPAF and PERS increased from 5.5% to 6.5% of employees' annual compensation. An additional increase is to be phased in over the next seven years that will bring the total pension contribution rate to 7.5% of employees' annual compensation. Employers are required to contribute at an actuarially determined rate in both the TPAF and PERS. The actuarially determined contribution includes funding for cost-of-living adjustments, noncontributory death benefits, and post-retirement medical premiums. Under current statute the Board is a non-contributing employer of the TPAF.

The District's actuarially determined contribution to PERS for the years ended June 30, 2015, 2014 and 2013 were \$8,563,471, \$8,027,810, and \$8,339,338, respectively, for each of the three years, equal to the required contributions for each year.

In accordance with N.J.S.A. 18A:66-66, the State of New Jersey reimbursed the District \$17,932,869 during the year ended June 30, 2015 for the employer's share of social security contributions for TPAF members as calculated on their base salaries. The State of New Jersey also paid \$36,092,943 to the TPAF for post-retirement benefits on behalf of the District. These amounts have been included in the Government-wide and fund financial statements in accordance with GASB 27.

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 PERS and additions to/deductions from PERS fiduciary net position have been determined on the same basis as they are reported by PERS. For the 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.

Jersey City Public Schools

Notes to the Basic Financial Statements (continued)

Year ended June 30, 2015

**6. Pension Plans (continued)**

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

*Public Employee's Retirement System (PERS)*

At June 30, 2015, the District reported a liability of \$200,921,082 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2014, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation July 1, 2013, which was rolled forward to June 30, 2014. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating school districts, actuarially determined. At June 30, 2014, the District's proportion was 1.0731395899 percent, which was an increase of 0.0044455911 from its proportion measured as of June 30, 2013.

For the year ended June 30, 2015, the District recognized full accrual pension expense of \$10,457,292 in the government-wide financial statements. At June 30, 2015, the District reported deferred outflows of resources and deferred inflows of resources related to PERS from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Changes of assumptions	\$ 6,318,037	
Net difference between projected and actual earnings on pension plan investments		\$ 11,973,805
Changes in proportion and differences between District contributions and proportionate share of contributions	717,709	
District contributions subsequent to the measurement date	8,561,964	
	\$ 15,597,710	\$ 11,973,805

\$8,561,964 is reported as deferred outflows of resources related to pensions resulting from school district contributions subsequent to the measurement date. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Jersey City Public Schools

Notes to the Basic Financial Statements (continued)

Year ended June 30, 2015

6. Pension Plans (continued)

Year ended June 30:	
2016	\$ (1,700,115)
2017	(1,700,115)
2018	(1,700,115)
2019	(1,700,116)
2020	1,293,336
Thereafter	569,066
	<u>\$ (4,938,059)</u>

*Actuarial Assumptions*

The total pension liability for the June 30, 2014 measurement date was determined by an actuarial valuation as of July 1, 2013, which was rolled forward to June 30, 2014. This actuarial valuation used the following actuarial assumptions, applied to all periods included in the measurement:

Inflation rate	3.01%
Salary increases	
2012-2021	2.15 - 4.40%
	based on age
Thereafter	3.15 - 5.40%
	based on age
Investment rate of return	7.90%

The actuarial assumptions used in the July 1, 2013 valuation were based on the results of an actuarial experience study for the period July 1, 2008 to June 30, 2011.

*Mortality Rates*

Mortality rates were based on the RP-2000 Combined Healthy Male and Female Mortality Tables (setback 1 year for females) with adjustments for mortality improvements from the base year of 2012 based on Projection Scale AA.

*Long-Term Rate of Return*

In accordance with State statute, the long-term expected rate of return on plan investments is

**Jersey City Public Schools**

**Notes to the Basic Financial Statements (continued)**

**Year ended June 30, 2015**

**6. Pension Plans (continued)**

determined by the State Treasurer, after consultation with the Directors of the Division of Investments and Division of Pensions and Benefits, the board of trustees and the actuaries. Best estimates of arithmetic real rates of return for each major asset class included in PERS's target asset allocation as of June 30, 2014 are summarized in the following table:

<b>Asset Class</b>	<b>Target Allocation</b>	<b>Long-Term Expected Real Rate of Return</b>
Cash	6.00%	0.80%
Core Bonds	1.00%	2.49%
Intermediate-Term Bonds	11.20%	2.26%
Mortgages	2.50%	2.17%
High Yield Bonds	5.50%	4.82%
Inflation-Indexed Bonds	2.50%	3.51%
Broad US Equities	25.90%	8.22%
Developed Foreign Markets	12.70%	8.12%
Emerging Market Equities	6.50%	9.91%
Private Equity	8.25%	13.02%
Hedge Funds / Absolute Return	12.25%	4.92%
Real Estate (Property)	3.20%	5.80%
Commodities	2.50%	5.35%
	<u>100.00%</u>	

*Discount rate*

The discount rate used to measure the total pension liability was 5.39% as of June 30, 2014. This single blended discount rate was based on the long-term expected rate of return on pension plan investments of 7.90%, and a municipal bond rate of 4.29% as of June 30, 2014 based on the Bond Buyer GO 20-Bond Municipal Bond Index which includes tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made based on the average of the last five years of contributions made in relation to the last five years of recommended contributions. Based on those assumptions, the plan's fiduciary net position was projected to be available to make projected future benefit payments of current plan members through 2033. Therefore, the long-term expected rate of return on plan investments was applied to projected benefit payments through 2033, and the municipal bond rate was applied to projected benefit payments after that date in determining the total pension liability.

**Jersey City Public Schools**

**Notes to the Basic Financial Statements (continued)**

**Year ended June 30, 2015**

**6. Pension Plans (continued)**

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

The following presents the District's proportionate share of the net pension liability as of June 30, 2014 calculated using the discount rate as disclosed above as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (4.39 percent) or 1-percentage-point higher (6.39 percent) than the current rate:

	<b>At 1% Decrease (4.39%)</b>	<b>At Current Discount Rate (5.39%)</b>	<b>At 1% Increase (6.39%)</b>
District's proportionate share of the net pension liability	\$ 252,765,563	\$ 200,921,082	\$ 157,384,913

*Pension Plan Fiduciary Net Position*

Detailed information about the pension plan's fiduciary net position is available in the separately issued financial report for the State of New Jersey Public Employees Retirement System.

*Additional Information*

Collective balances at June 30, 2014 are as follows:

Collective deferred outflows of resources	\$ 1,452,705,538
Collective deferred inflows of resources	\$ 2,146,719,012
Collective net pension liability - Local Group	\$ 18,722,735,003
District's Proportion	1.0731395899%

Collective pension expense for the Local Group for the measurement period ended June 30, 2014 is \$968,532,408.

The average of the expected remaining service lives of all employees that are provided with pension through the pension plan (active and inactive employees) determined at July 1, 2013 (the beginning of the measurement period ended June 30, 2014) is 6.44 years.

*Teachers Pensions and Annuity Fund (TPAF)*

The employer contributions for local participating employers are legally required to be funded by

Jersey City Public Schools

Notes to the Basic Financial Statements (continued)

Year ended June 30, 2015

**6. Pension Plans (continued)**

the State in accordance with N.J.S.A. 18:66-33. Therefore, these local participating employers are considered to be in a special funding situation as defined by GASB Statement No. 68 and the State is treated as a nonemployer contributing entity. Since the local participating employers do not contribute directly to the plan (except for employer specific financed amounts), there is no net pension liability or deferred outflows or inflows to report in the financial statements of the local participating employers. However, the notes to the financial statements of the local participating employers must disclose the portion of the nonemployer contributing entities' total proportionate share of the net pension liability that is associated with the local participating employer.

The State's proportionate share of the TPAF net pension liability associated with the District as of June 30, 2014 was \$1,376,059,305. The District's proportionate share was \$0.

The net pension liability was measured as of June 30, 2014, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2013, which was rolled forward to June 30, 2014. The State's proportionate share of the net pension liability associated with the District was based on a projection of the State's long-term contributions to the pension plan associated with the District relative to the projected contributions by the State associated with all participating school districts, actuarially determined. At June 30, 2014, the State's proportionate share of the TPAF net pension liability associated with the District was 2.5746362969 percent, which was an increase of 0.0211097122 percent from its proportion measured as of June 30, 2013.

For the year ended June 30, 2015, the District recognized on-behalf pension expense and revenue in the government wide financial statements of \$74,044,910 for contributions incurred by the State.

*Actuarial assumptions*

The actuarial valuation used the following actuarial assumptions, applied to all periods included in the measurement:

Inflation rate	2.50%
Salary increases	
2012-2021	Varies based on experience
Thereafter	Varies based on experience
Investment rate of return	7.90%

## Jersey City Public Schools

### Notes to the Basic Financial Statements (continued)

Year ended June 30, 2015

#### 6. Pension Plans (continued)

##### *Mortality Rates*

Mortality rates were based on the RP-2000 Health Annuitant Mortality Tables for Males or Females, as appropriate, with adjustments for mortality improvements based on Scale AA. Pre-retirement mortality improvements for active members are projected using Scale AA from the base year of 2000 until the valuation date plus 15 years to account for future mortality improvement. Post-retirement mortality improvements for non-disabled annuitants are projected using Scale AA from the base year of 2000 for males and 2003 for females until the valuation date plus 7 years to account for future mortality improvement.

The actuarial assumptions used in the July 1, 2013 valuation were based on the results of an actuarial experience study for the period July 1, 2009 to June 30, 2012.

##### *Long-Term Expected Rate of Return*

In accordance with State statute, the long-term expected rate of return on plan investments is determined by the State Treasurer, after consultation with the Directors of the Division of Investments and Division of Pensions and Benefits, the board of trustees and the actuaries. Best estimates of arithmetic real rates of return for each major asset class included in TPAF's target asset allocation as of June 30, 2014 are summarized in the following table:

Jersey City Public Schools

Notes to the Basic Financial Statements (continued)

Year ended June 30, 2015

**6. Pension Plans (continued)**

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Cash	6.00%	0.50%
Core Fixed Income	0.00%	2.19%
Core Bonds	1.00%	1.38%
Short-Term Bonds	0.00%	1.00%
Intermediate-Term Bonds	11.20%	2.60%
Long-Term Bonds	0.00%	3.23%
Mortgages	2.50%	2.84%
High Yield Bonds	5.50%	4.15%
Non-US Fixed Income	0.00%	1.41%
Inflation-Indexed Bonds	2.50%	1.30%
Broad US Equities	25.90%	5.88%
Large Cap US Equities	0.00%	5.62%
Mid Cap US Equities	0.00%	6.39%
Small Cap US Equities	0.00%	7.39%
Developed Foreign Equities	12.70%	6.05%
Emerging Market Equities	6.50%	8.90%
Private Equity	8.25%	9.15%
Hedge Fund / Absolute Return	12.25%	3.85%
Real Estate (Property)	3.20%	4.43%
Real Estate (REITS)	0.00%	5.58%
Commodities	2.50%	3.60%
Long Credit Bonds	0.00%	3.74%
	<u>100.00%</u>	

*Discount Rate*

The discount rate used to measure the total pension liability was 4.68% as of June 30, 2014. This single blended discount rate was based on the long-term rate of return on pension plan investments of 7.90%, and a municipal bond rate of 4.29% as of June 30, 2014 based on the Bond Buyer GO 20-Bond Municipal Bond Index which includes tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made based on the average of the last five years. Based on those assumptions, the plan's fiduciary net position was projected to be available to make projected future benefit payments of current plan members

**Jersey City Public Schools**

**Notes to the Basic Financial Statements (continued)**

**Year ended June 30, 2015**

**6. Pension Plans (continued)**

through 2027. Therefore, the long-term expected rate of return on plan investments was applied to projected benefit payments through 2027, and the municipal bond rate was applied to projected benefit payments after that date in determining the total pension liability.

*Sensitivity of the State's proportionate share of the net pension liability associated with the District to changes in the discount rate*

The following presents the State's proportionate share of the net pension liability associated with the District as of June 30, 2015 calculated using the discount rate as disclosed above as well as what the State's proportionate share of the net pension liability associated with the District would be if it were calculated using a discount rate that is 1-percentage-point lower (3.68 percent) or 1-percentage-point higher (5.68 percent) than the current rate:

	<b>Decrease (3.68%)</b>	<b>Discount Rate (4.68%)</b>	<b>Increase (5.68%)</b>
State's proportionate share of the net pension liability associated with the District	\$ 1,655,037,878	\$ 1,376,059,305	\$ 1,144,022,111

*Pension plan fiduciary net position*

Detailed information about the pension plan's fiduciary net position is available in the separately issued TPAF financial report.

**Additional Information**

Collective balances at June 30, 2014 are as follows:

Collective deferred inflows of resources	\$	1,846,540,800
Collective net pension liability - Local Group	\$	53,813,067,539
State's proportionate share associated with the District		2.5746362969%

Collective pension expense for the plan for the measurement period ended June 30, 2014 is \$2,906,835,786.

## Jersey City Public Schools

### Notes to the Basic Financial Statements (continued)

Year ended June 30, 2015

#### 6. Pension Plans (continued)

The average of the expected remaining service lives of all employees that are provided with pension through the pension plan (active and inactive employees) determined at July 1, 2013 (the beginning of the measurement period ended June 30, 2014) is 8.5 years.

#### 7. Post-Retirement Benefits

##### *Plan Description*

The School District contributes to the New Jersey State Health Benefits Program (the "SHBP"), a cost-sharing multiple-employer defined benefit postemployment healthcare plan administered by the State of New Jersey Division of Pension and Benefits. SHBP provide medical, prescription drug, mental health/substance abuse and Medicare Part B reimbursement to retirees and their covered dependents. The State Health Benefits Program Act is found in New Jersey Statutes Annotated, Title 52, Article 17.25 et.seq. Rules governing the operation and administration of the program are found in Title 17, Chapter 9 of the New Jersey Administrative Code. The State of New Jersey Division of Pension and Benefits issues a publicly available financial report that includes financial statements and required supplementary information for SHBP. That report may be obtained by writing to Division of Pension and Benefits, PO Box 295, Trenton, NJ 08625-0295.

##### *Funding Policy*

P.L. 1987, c. 384 and P.L. 1990, c. 6 required Teachers' Pension and Annuity Fund (TPAF) and the Public Employees' Retirement System (PERS), respectively, to fund post-retirement medical benefits for those State employees who retire after accumulating 25 years of credited service or on a disability retirement. P.L. 2007, c. 103 amended the law to eliminate the funding of post-retirement medical benefits through the TPAF and PERS. It created separate funds outside of the pension plans for the funding and payment of post-retirement medical benefits for retired State employees and retired educational employees. As of June 30, 2014, there were 103,432 retirees receiving post-retirement medical benefits, and the state contributed \$1.04 billion on their behalf. The cost of these benefits is funded through contributions by the State in accordance with P.L. 1994, c.62. Funding of post-retirement medical premiums changed from a pre-funding basis to a pay-as-you-go basis beginning in fiscal year 1994.

The State is also responsible for the cost attributable to P.L. 1992, c.126, which provides employer paid health benefits to members of PERS and the Alternate Benefit Program who retired from a board of education or county college with 25 years of service. The State paid \$165.8 million toward Chapter 126 benefits for 18,122 eligible retired members in fiscal year 2014.

**Jersey City Public Schools**

**Notes to the Basic Financial Statements (continued)**

**Year ended June 30, 2015**

**7. Post-Retirement Benefits (continued)**

The State will set the contribution rate based on the *annual required contribution of the employers* (ARC), an amount actuarially determined in accordance with parameters of GASB 45. The ARC represents the level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) of the plan over a period not to exceed thirty years. The State's contributions to the SHBP Fund for TPAF retirees' post-retirement benefits on behalf of the District for the years ended June 30, 2015, 2014 and 2013 were \$22,143,983, \$17,858,400, and \$18,657,041, respectively, which equaled the required contributions for each year. The State's contributions to the SHBP Fund for PERS retirees' post-retirement benefits on behalf of the District was not determined or made available by the State of New Jersey.

**8. Interfund Receivables and Payables**

The following interfund balances remained on the financial statements of various funds at June 30, 2015:

Fund	Interfund Receivable	Interfund Payable
General Fund	\$ 1,113,698	
Special Revenue Fund	24,335	
Food Service Enterprise Fund		\$ 241,502
Casper Enterprise Fund		843,242
Morning Star Enterprise Fund - non major fund		46,701
Technology Training Center Enterprise Fund - non major fund		29,936
Child Study Team Enterprise Fund - non major fund	23,348	
	\$ 1,161,381	\$ 1,161,381

The interfunds between the general fund and the special revenue fund represents cash loaned to the special revenue fund to cover cash flow needs for costs associated with expenditures funded by federal grants for which cash has not yet been received by the District. The interfunds between the general fund and the food service enterprise fund, casper enterprise fund, technology training center enterprise fund, the morning star enterprise fund, and the child study team services enterprise fund represent expenditures paid by the general fund on-behalf of the other funds that were not reimbursed to the general fund at year end.

All interfunds are expected to be liquidated within one year.

## Jersey City Public Schools

### Notes to the Basic Financial Statements (continued)

Year ended June 30, 2015

#### 9. Transfers

The following represents a reconciliation of transfers made during the 2015 fiscal year:

<u>Fund</u>	<u>Transfers In</u>	<u>Transfers Out</u>
General Fund	\$ 4,358,334	\$ 231,416
Special Revenue Fund		4,358,268
Capital Projects Fund		66
SES Fund	145,644	
Other Support Services Fund	85,772	
	<u>\$ 4,589,750</u>	<u>\$ 4,589,750</u>

The transfer from the special revenue fund to the general fund represents contributions to school based budgets. The transfer from the capital projects fund to the general fund represents interest earned in the capital projects fund due to the general fund. Transfers from the general fund to student education services and other support services enterprise funds represents transfers to cover prior year deficits for funds dissolved in the current year.

#### 10. Economic Dependency

The District receives a substantial amount of its support from federal and state governments. A significant reduction in the level of support, if this were to occur, could have an effect on the District's programs and activities.

#### 11. Contingent Liabilities

The District participates in numerous state and federal grant programs, which are governed by various rules and regulations of the grantor agencies; therefore, to the extent that the District has not complied with the rules and regulations governing the grants, refunds of any money received may be required and the collectability of any related receivable at June 30, 2015 may be impaired. On October 29, 2012, the New Jersey Department of Education, Office of Fiscal Accountability and Compliance ("OFAC"), issued a report over the District's No Child Left Behind (NCLB) Title I grant program covering the period from September 1, 2009 through August 31, 2010. OFAC has oversight responsibility for grants that are passed through the Department of Education to sub-recipients. In its report, OFAC noted a number of findings and requested that the District remit \$1,070,834 for what it determined to be unallowable costs. The District is in the process of providing additional supporting documentation and appealing OFAC's decision and believes a significant portion of the amount requested by OFAC will be abated. The District has made a provision for this potential liability in the financial statements. In addition, the District is receiving funding from the New Jersey Schools Development Authority (NJSDA) in connection with approved projects. The costs associated with the funding

## Jersey City Public Schools

### Notes to the Basic Financial Statements (continued)

Year ended June 30, 2015

#### 11. Contingent Liabilities (continued)

received from the NJSDA are subject to a final review of eligible costs and compliance by the New Jersey Department of Education and the NJSDA. To the extent that the District has not complied with the rules and regulations governing the NJSDA funds or has not met the final eligible costs requirements, refunds of any money received may be required and the collectability of any related receivable at June 30, 2015 may be impaired.

During 2012, the District was notified by the Internal Revenue Service (“IRS”) that it owed \$17,037,791 in interest and penalties. In fiscal year 2013, the District remitted approximately \$1,100,000 to the IRS in order to cease the accrual of further interest and penalties. In September 2013, the District received a notification from the IRS revising the amount it believes the District owes to \$8,104,915. The District is in the process of contesting this and appealing the IRS’s assessment and is currently in the offer and compromise stage, as the District has paid an additional \$1,000,000 in April 2014. In the opinion of management, this matter will be resolved and a significant portion of the amount requested by the IRS will be abated. The District has made a provision for a portion of this potential liability in the financial statements.

In the opinion of the District, there are no other significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants; therefore, no other provisions, except for those mentioned previously, have been recorded in the accompanying basic financial statements for such contingencies. During the 2014 fiscal year, the District was involved in various law suits that have been settled, resulting in damages being awarded to the defendants. The District is currently appealing these judgments. In addition, there are several pending complaints involving discrimination and other matters filed with the Division on Civil Rights and the Equal Employment Opportunity Commission. The status of the cases are either on appeal after having been successfully litigated by the District, or in stages too early to assess, however, management intends to vigorously defend against each complaint. At June 30, 2015, the District has reserved funds for these and future potential legal settlements as part of the accrued liabilities for insurance claims recorded in the internal service fund (see additional disclosure in Note 12).

#### 12. Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. There have been no insurance settlements that have exceeded coverage for each of the past three years.

##### Property and Liability Insurance

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

## Jersey City Public Schools

### Notes to the Basic Financial Statements (continued)

Year ended June 30, 2015

#### 12. Risk Management (continued)

##### 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 Internal Service Fund. The District funds the entire cost of the plan. Claims are paid directly by the plan up to a maximum of \$500,000 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.

Estimates of claims payable and of claims incurred but not reported at June 30, 2015, are reported as accrued liability for insurance claims. These estimates were determined based on claim information supplied by the claims administrator and actuary. The accrued liability for insurance claims of \$10,708,901 reported at June 30, 2015 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. The entire liability is considered current as there is no reasonable basis to classify any portion as a long-term liability.

Changes in the balances of claims liabilities for the worker's compensation plan for the fiscal years ended June 2015, 2014 and 2013 are as follows:

	Fiscal Year Ended June 30,		
	2015	2014	2013
Unpaid Claims - Beginning July 1, 2014	\$ 11,877,859	\$ 12,011,193	\$ 10,471,899
Claims Incurred	4,149,769	5,592,665	6,816,966
Claims Paid	(5,318,727)	(5,725,999)	(5,277,672)
Unpaid Claims - Ending June 30, 2015	<u>\$ 10,708,901</u>	<u>\$ 11,877,859</u>	<u>\$ 12,011,193</u>

There have been no significant reductions in insurance coverage from the previous year nor have there been any settlements in excess of insurance coverage in any of the prior three years.

##### 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

## Jersey City Public Schools

### Notes to the Basic Financial Statements (continued)

Year ended June 30, 2015

#### 12. Risk Management (continued)

its account with the State. The District is billed quarterly for amounts due to the State. As of June 30, 2015, 2014 and 2013 the District had \$1,023,831, \$1,131,949 and \$1,405,117, respectively, held in trust for unemployment claims.

#### 13. Deferred Compensation

The District offers its employees a choice of various deferred compensation plans created in accordance with Internal Revenue code Section 403(b) and 457(b). The plans, which are administered by the entities listed below, permit participants to defer a portion of their salary until future years. Amounts deferred under the plans are not available to employees until termination, retirement, death or unforeseeable emergency. The plan administrators are as follows:

AIG VALIC	Great American Life Insurance Company
AXA Equitable	ING Reliastar Life Insurance Company
Fidelity Investments	Hartford Life Insurance Company
The Legend Group	Life Insurance Company of the Southwest
Primerica	Lincoln Investment Planning, Inc.

During 2015 and 2014, the District's employees contributed \$10,104,242 and \$11,880,651, respectively, in total to their respective 403(b) and 457(b) plans.

#### 14. Restricted Assets

The funds set aside in the general fund for the capital reserve are classified as restricted assets (cash and cash equivalents) as they are restricted for use for future capital requirements.

#### 15. Capital Reserve Account

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

Funds placed in the capital reserve account are restricted to capital projects in the District's approved Long Range Facilities Plan (LRFP). Upon submission of the LRFP to the State Department of Education, the 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 (June 1 to June 30) of any unanticipated revenue or unexpended line-item appropriation amounts, or both. A district may also appropriate additional amounts when the

## Jersey City Public Schools

### Notes to the Basic Financial Statements (continued)

Year ended June 30, 2015

#### 15. Capital Reserve Account (continued)

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.* 6A:23A-14.1(g), the balance in the account 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 July 1, 2014 to June 30, 2015 fiscal year is as follows:

Beginning balance, July 1, 2014	\$ 3,162,608
Addition:	
Transferred from Capital Outlay Fund – resolution June 18, 2015	3,000,000
Withdrawal:	
Transferred to Capital Outlay Fund - Various Elevators and Fire Escapes	(2,750,000)
Installation of New Cafeteria Floor – PS #25	(150,000)
Ending balance, June 30, 2015	<u>\$ 3,262,608</u>

The June 30, 2015 LRFP balance of local support costs of uncompleted capital projects exceeded the amount in capital reserve.

#### 16. Transfers to Capital Outlay

During the year ended June 30, 2015, the District transferred \$2,900,000 to the capital outlay accounts. The transfer was made from the capital reserve to supplement various capital projects.

#### 17. Deficit Fund Balances / Net Position

The District has a deficit fund balance of \$6,480,848 in the Special Revenue Fund as of June 30, 2015 as reported in the fund statements (modified accrual basis). For budget purposes only, P.L. 2003, C.97 provides that in the event a state school aid payment is not made until the following school budget year, districts must record the last state aid payment as revenue, in the current budget year. The bill provides legal authority for school districts to recognize this revenue in the current budget year.

For intergovernmental transactions, GASB Statement No. 33 requires that recognition (revenue, expenditures, asset, liability) should be in symmetry, i.e. if one government recognizes an asset, the other government recognizes a liability.

## Jersey City Public Schools

### Notes to the Basic Financial Statements (continued)

Year ended June 30, 2015

#### 17. Deficit Fund Balances / Net Position (continued)

Since the State is recording the last two state aid payments in the subsequent fiscal year, the school district cannot recognize the last two state aid payments on the GAAP financial statements until the year the State records the payable. Due to the timing difference of recording the last two state aid payments, the Special Revenue Fund fund balance deficit does not alone indicate that the District is facing financial difficulties. Pursuant to P.L. 2003, c.97, any negative unreserved, undesignated general fund balance that is reported as a direct result from the delay in the payment of state aid until the following fiscal year, is not considered in violation of New Jersey statute and regulation nor in need of corrective action. The District's deficit in the GAAP funds' statements does not exceed the last state aid payments. The District has deficits in total net position in the Technology Training Center (TTC) and Morning Star in the amounts of \$29,936 and \$23,794, respectively. The District plans to raise the funds to cover these deficits through various tuition and fee increases during the 2015-16 fiscal year.

#### 18. Construction Financing Act – Schools Development Authority

The District has a Comprehensive Facilities Plan approved by the New Jersey Schools Development Authority (SDA). The District is utilizing the New Jersey Schools Development Authority ("NJSDA") to administer the costs and award of construction projects as approved by the SDA as permitted under the Educational Facilities Construction Financing Act. As of June 30, 2015, \$285,355,665 has been approved by the SDA and \$244,448,764 has been expended on behalf of the District. The SDA is responsible for the funding and management of the projects. The revenues and expenditures associated with these projects are reflected in the Capital Projects Fund.

#### 19. Commitments

The District has contractual commitments at June 30, 2015 to various vendors, which are recorded as part of the assigned fund balance in the general fund in the amount of \$11,023,858.

There were \$3,336,127 of contractual commitments at June 30, 2015 to vendors related to the ongoing construction projects that is included in restricted for capital projects in the capital projects fund.

#### 20. Special Item – Prior Year Accrual Canceled

As of June 30, 2014, the District had several unsettled contracts with the various unions. A retro pay accrual was calculated in the prior year and recorded and increased in the current year, as the contracts settled near the current year end, however, the retro was not paid until subsequent to year end. Upon final settlement, the terms of the contracts called for lower retro pay than was

## Jersey City Public Schools

### Notes to the Basic Financial Statements (continued)

Year ended June 30, 2015

#### 20. Special Item – Prior Year Accrual Canceled (continued)

initially calculated in the prior year. As such, the District canceled the liability from the prior year and recorded it as a special item during the current 2015 fiscal year. This resulted in a special item of \$4,681,206.

#### 21. Excess of Expenditures over Appropriations

The District did not have any excess expenditures over appropriations of budgetary line-items as part of its June 30, 2015 Board Secretary Report. However, the financial statements reflect an excess of expenditures over appropriations in the general fund for Regular Programs – Undistributed Instruction – Purchased Professional Educational Services in the amount of \$1,353,113. The excess expenditures in the general fund result from the District's required adjustments to accrue for the services rendered from Source 4 Teachers prior to the termination of the contract.

#### 22. Change in Accounting Principle / Restatement

Effective in the fiscal year ended June 30, 2015, the District implemented Governmental Accounting Standards Board Statement No. 68, *Accounting and Financial Reporting for Pensions* and Governmental Accounting Standards Board Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date – an amendment to GASB Statement No. 68*.

The implementation of the Statements required a restatement of prior year net position in the government-wide financial statements.

	<b>Governmental Activities</b>
Beginning Net Position - June 30, 2014	<u>\$ 296,333,852</u>
Adjustments:	
Recognition of Net Pension Liability	(204,248,657)
Deferred outflow for PERS FY2015 Pension Payment	8,846,808
Accounts Payable for PERS FY2015 Pension Payment	<u>(8,846,808)</u>
Adjustment	<u>(204,248,657)</u>
Beginning Net Position - June 30, 2014 (as restated)	<u>\$ 92,085,195</u>

Required Supplementary Information  
Part II

Jersey City Public Schools  
Schedule of the District's Proportionate Share of the Net Pension Liability  
Public Employee's Retirement System

Last Ten Fiscal Years\*

	Year Ended June 30,
	2015
District's proportion of the net pension liability (asset) - Local Group	1.0731395899%
District's proportionate share of the net pension liability (asset)	\$ 200,921,082
District's covered-employee payroll	\$ 66,113,399
District's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	303.90%
Plan fiduciary net position as a percentage of the total pension liability - Local Group	52.08%

\* 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 ten years. However, until a full ten-year trend is compiled, governments should present information for those years for which information is available.

Jersey City Public Schools  
Schedule of District Contributions  
Public Employee's Retirement System

Last Ten Fiscal Years

	Year Ended June 30,
	2015
Contractually required contribution	\$ 8,561,964
Contributions in relation to the contractually required contribution	(8,561,964)
Contribution deficiency (excess)	\$ -
 District's covered-employee payroll	\$ 66,113,399
 Contributions as a percentage of covered-employee payroll	12.95%

This schedule is presented to illustrate the requirement to show information for ten years. However, until a full ten-year trend is compiled, governments should present information for those years for which information is available.

Jersey City Public Schools  
Schedule of the State's Proportionate Share of the Net Pension Liability  
Associated with the District  
Teachers' Pension and Annuity Fund

Last Ten Fiscal Years\*

	Year Ended June 30, 2015
State's proportion of the net pension liability (asset) associated with the District - Local Group	2.5746362969%
District's proportionate share of the net pension liability (asset)	\$ -
State's proportionate share of the net pension liability (asset) associated with the District	\$ 1,376,059,305
Total proportionate share of the net pension liability (asset) associated with the District	\$ 1,376,059,305
Plan fiduciary net position as a percentage of the total pension liability	33.64%

\* 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 ten years. However, until a full ten-year trend is compiled, governments should present information for those years for which information is available.

JERSEY CITY PUBLIC SCHOOLS

Notes to Required Supplementary Information

Year ended June 30, 2015

PUBLIC EMPLOYEES' RETIREMENT SYSTEM

Benefit Changes

There were none.

Changes of Assumptions

The discount rate changed from 5.55% as of June 30, 2013 to 5.39% as of June 30, 2014.

TEACHERS PENSION AND ANNUITY FUND

Benefit Changes

There were none.

Changes of Assumptions

The discount rate changed from 4.95% as of June 30, 2013 to 4.68% as of June 30, 2014.

Required Supplementary Information  
Part III

Budgetary Comparison

JERSEY CITY PUBLIC SCHOOLS  
General Fund  
Budgetary Comparison Schedule  
(Budgetary Basis)  
for the Fiscal Year Ended June 30, 2015

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
<b>REVENUES:</b>					
Local sources:					
Local tax levy	\$ 109,961,901		\$ 109,961,901	\$ 109,961,901	
Tuition	62,397		62,397	331,209	\$ 268,812
Interest earned	400,000		400,000	117,326	(282,674)
Miscellaneous	1,526,436		1,526,436	4,371,550	2,845,114
Total - local sources	111,950,734		111,950,734	114,781,986	2,831,252
State sources:					
Equalization aid	270,661,365		270,661,365	270,661,365	
Education adequacy aid	125,411		125,411	125,411	
Transportation aid	2,953,347		2,953,347	2,953,347	
Special education categorical aid	18,332,551		18,332,551	18,332,551	
Security aid	11,334,316		11,334,316	11,334,316	
Adjustment aid	114,452,160		114,452,160	114,452,160	
Extraordinary aid	1,785,679		1,785,679	2,412,772	627,093
Parce readiness aid	306,070		306,070	306,070	
Per pupil growth aid	306,070		306,070	306,070	
Additional nonpublic transportation aid				138,852	138,852
On-Behalf TPAF pension contributions (non-budgeted)				36,092,943	36,092,943
Reimbursed TPAF social security contributions (non-budgeted)				17,932,869	17,932,869
Total - state sources	420,256,969		420,256,969	475,048,726	54,791,757
Federal sources:					
Special education medicare reimbursement initiative	764,973		764,973	2,186,214	1,421,241
Total - federal sources	764,973		764,973	2,186,214	1,421,241
Total revenues	532,972,676		532,972,676	592,016,926	59,044,250
<b>EXPENDITURES -</b>					
<b>CURRENT EXPENSE:</b>					
Regular programs - instruction:					
Salaries of teachers:					
Kindergarten	8,703,150	\$ (6,565)	8,696,585	8,325,724	370,861
Grades 1-5	61,606,736	(1,005,271)	60,601,465	57,903,169	2,698,296
Grades 6-8	28,377,523	(372,609)	28,004,914	25,677,307	2,327,607
Grades 9-12	40,875,565	(312,747)	40,562,818	36,809,714	3,753,104
Total regular programs - instruction	139,562,974	(1,697,192)	137,865,782	128,715,914	9,149,868
Regular programs - home instruction:					
Salaries of teachers	1,012,789	(100,000)	912,789	872,227	40,562
Other purchased services	230,000	167,700	397,700	232,695	165,005
Total regular programs - home instruction	1,242,789	67,700	1,310,489	1,104,922	205,567
Regular programs - undistributed instruction:					
Other salaries for instruction	6,077,932	552,770	6,630,702	5,811,263	819,439
Purchased professional - educational services	3,689,500	755,706	4,445,206	5,798,319	(1,353,113)
Purchased technical services	15,000	(12,825)	2,175	2,175	
Other purchased services	3,367,240	656,310	4,023,550	3,782,501	241,049
Travel		2,671	2,671	1,284	1,387
General supplies	6,934,109	(322,552)	6,611,557	5,893,629	717,928
Textbooks	2,188,170	350,007	2,538,177	2,209,829	328,348
Other objects	458,013	235,601	693,614	453,271	240,343
Miscellaneous expenditures	32,057	6,370	38,427	38,427	
Total regular programs - undistributed instruction	22,762,021	2,224,058	24,986,079	23,990,698	995,381
Total regular programs	163,567,784	594,566	164,162,350	153,811,534	10,350,816

JERSEY CITY PUBLIC SCHOOLS  
General Fund  
Budgetary Comparison Schedule  
(Budgetary Basis)  
for the Fiscal Year Ended June 30, 2015

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Special education:					
Cognitive - mild:					
Salaries of teachers	\$ 1,213,077	\$ (119,055)	\$ 1,094,022	\$ 747,151	\$ 346,871
Other salaries for instruction	555,329	(9,986)	545,343	473,163	72,180
General supplies	33,300	(1,644)	31,656	31,478	178
Textbooks	7,500	87	7,587	7,087	500
Total cognitive - mild	1,809,206	(130,598)	1,678,608	1,258,879	419,729
Cognitive - moderate:					
Salaries of teachers	509,446	(40,617)	468,829	433,337	35,492
Other salaries for instruction	192,298	32,150	224,448	199,613	24,835
General supplies	11,000	236	11,236	10,490	746
Other objects	540	(236)	304	304	
Total cognitive - moderate	713,284	(8,467)	704,817	643,744	61,073
Learning/language disabilities:					
Salaries of teachers	5,054,882	11,676	5,066,558	4,467,997	598,561
Other salaries for instruction	1,628,209	11,875	1,640,084	1,489,685	150,399
Other purchased services	2,000		2,000		2,000
General supplies	81,549	(1,930)	79,619	74,394	5,225
Textbooks	500		500		500
Total learning/language disabilities	6,767,140	21,621	6,788,761	6,032,076	756,685
Auditory impairments:					
Salaries of teachers	362,179	(7,861)	354,318	185,936	168,382
Other salaries for instruction	40,249	(40,205)	44		44
Total Auditory Impairments	402,428	(48,066)	354,362	185,936	168,426
Behavioral disabilities:					
Salaries of teachers	789,550	48,435	837,985	767,114	70,871
Other salaries for instruction	210,799	32,326	243,125	185,356	57,769
General supplies	10,700	(1)	10,699	8,811	1,888
Textbooks	500		500		500
Total behavioral disabilities	1,011,549	80,760	1,092,309	961,281	131,028
Multiple disabilities:					
Salaries of teachers	421,814	(10,358)	411,456	274,350	137,106
Other salaries for instruction	38,919		38,919	37,961	958
General supplies	6,000		6,000	6,000	
Total multiple disabilities	466,733	(10,358)	456,375	318,311	138,064
Resource room/resource center:					
Salaries of teachers	33,709,683	(183,816)	33,525,867	31,410,276	2,115,591
Other salaries for instruction	2,207,841	(18,468)	2,189,373	1,918,586	270,787
Other purchased services	533,000	111,032	644,032	640,047	3,985
General supplies	67,800	(11,339)	56,461	50,134	6,327
Textbooks	2,000		2,000	2,000	
Total resource room/resource center	36,520,324	(102,591)	36,417,733	34,021,043	2,396,690
Autism:					
Salaries of teachers	4,612,057	809,388	5,421,445	5,079,935	341,510
Other salaries for instruction	2,179,698	338,760	2,518,458	2,361,003	157,455
Purchased professional - educational services	169,500	(27,449)	142,051	101,150	40,901
General supplies	28,089	1,139	29,228	28,469	759
Textbooks	2,000	(2,000)			2,000
Total autism	6,991,344	1,119,838	8,111,182	7,570,557	540,625
Preschool disabilities - full - time:					
Salaries of teachers	1,242,638	(30,924)	1,211,714	1,151,782	59,932
Other salaries for instruction	536,776	(35,873)	500,903	457,691	43,212
Total preschool disabilities - full - time	1,779,414	(66,797)	1,712,617	1,609,473	103,144
Total special education - instruction	56,461,422	855,342	57,316,764	52,601,300	4,715,464

JERSEY CITY PUBLIC SCHOOLS  
General Fund  
Budgetary Comparison Schedule  
(Budgetary Basis)  
for the Fiscal Year Ended June 30, 2015

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
<b>Bilingual education:</b>					
Salaries of teachers	\$ 11,228,557	\$ (429,143)	\$ 10,799,414	\$ 9,991,757	\$ 807,657
Other salaries for instruction	1,295,775	315,059	1,610,834	1,424,892	185,942
General supplies	110,856	29,726	140,582	136,080	4,502
Textbooks	94,250	(48,641)	45,609	43,291	2,318
Other objects	4,000	(426)	3,574	3,574	
<b>Total bilingual education</b>	<b>12,733,438</b>	<b>(133,425)</b>	<b>12,600,013</b>	<b>11,599,594</b>	<b>1,000,419</b>
<b>Other instructional:</b>					
School-sponsored cocurricular activities:					
Salaries	490,860	6,052	496,912	420,154	76,758
Other purchased services	66,500	17,369	83,869	77,956	5,913
Supplies and materials	14,860	3,010	17,870	15,917	1,953
Other Objects	9,600	1,625	11,225	9,103	2,122
<b>Total school-sponsored cocurricular activities</b>	<b>581,820</b>	<b>28,056</b>	<b>609,876</b>	<b>523,130</b>	<b>86,746</b>
School-sponsored athletics:					
Salaries	1,538,546	153,806	1,692,352	1,660,299	32,053
Other purchased services	984,051	82,870	1,066,921	882,338	184,583
Supplies and materials	300,128	122,033	422,161	381,888	40,273
Other objects	33,998	(1,032)	32,966	32,960	6
<b>Total other instructional</b>	<b>3,438,543</b>	<b>385,733</b>	<b>3,824,276</b>	<b>3,480,615</b>	<b>343,661</b>
<b>Total - instruction</b>	<b>236,201,187</b>	<b>1,702,216</b>	<b>237,903,403</b>	<b>221,493,043</b>	<b>16,410,360</b>
<b>Undistributed expenditures - instruction:</b>					
Tuition to other LEA's within the state - regular	80,200	66,625	146,825	101,366	45,459
Tuition to other LEA's within the state - special	633,573	169,842	803,415	721,341	82,074
Tuition to CSSD & regional day schools	1,675,247	344,759	2,020,006	1,924,946	95,060
Tuition to private schools for the handicapped-within state	15,788,684	1,717,218	17,505,902	16,173,973	1,331,929
Tuition - state facilities	1,448,064		1,448,064	1,448,064	
Tuition - other	122,850	4,150	127,000	107,976	19,024
<b>Total undistributed expenditures - instruction</b>	<b>19,748,618</b>	<b>2,302,594</b>	<b>22,051,212</b>	<b>20,477,666</b>	<b>1,573,546</b>
<b>Attendance and social work services:</b>					
Salaries	224,093	47,379	271,472	204,494	66,978
Family/parent liaison salary	1,246,431	20,751	1,267,182	1,234,332	32,850
Travel	1,200	600	1,800	600	1,200
Miscellaneous purchased services	4,775	(600)	4,175	4,150	25
Supplies and materials	15,550	(4,334)	11,216	10,152	1,064
<b>Total attendance and social work services</b>	<b>1,492,049</b>	<b>63,796</b>	<b>1,555,845</b>	<b>1,453,728</b>	<b>102,117</b>
<b>Health services:</b>					
Salaries	4,926,320	(179,056)	4,747,264	4,614,613	132,651
Purchased professional and technical services	1,142,900	(66,784)	1,076,116	910,125	165,991
Other purchased services	446,718	(362,730)	83,988	68,958	15,030
Supplies and materials	136,700	(56,571)	80,129	75,225	4,904
<b>Total health services</b>	<b>6,652,638</b>	<b>(665,141)</b>	<b>5,987,497</b>	<b>5,668,921</b>	<b>318,576</b>
<b>Other support services - students-related services:</b>					
Salaries	2,781,727	(313,101)	2,468,626	2,465,312	3,314
Purchased professional - educational services	2,143,601	317,392	2,460,993	2,382,456	78,537
<b>Total other support services - students-related services</b>	<b>4,925,328</b>	<b>4,291</b>	<b>4,929,619</b>	<b>4,847,768</b>	<b>81,851</b>
<b>Other support services - students-extra services:</b>					
Other salaries for instruction	1,705,334	(19,389)	1,685,945	1,684,578	1,367
<b>Total other support services - students-extra services</b>	<b>1,705,334</b>	<b>(19,389)</b>	<b>1,685,945</b>	<b>1,684,578</b>	<b>1,367</b>
<b>Other support services - guidance</b>					
Salaries of other professional staff	8,138,054	(153,441)	7,984,613	7,592,680	391,933
Other salaries	1,014,151	(14,433)	999,718	971,643	28,075
Purchased professional - educational services	26,200	57,372	83,572	82,312	1,260
Other purchased services	8,080	(1,629)	6,451	5,405	1,046
Supplies and materials	154,315	84,661	238,976	183,549	55,427
Other objects	800		800	448	352
<b>Total other support services - guidance</b>	<b>9,341,600</b>	<b>(27,470)</b>	<b>9,314,130</b>	<b>8,836,037</b>	<b>478,093</b>

JERSEY CITY PUBLIC SCHOOLS  
General Fund  
Budgetary Comparison Schedule  
(Budgetary Basis)  
for the Fiscal Year Ended June 30, 2015

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Other support services - child study team					
Salaries of other professional staff	\$ 13,781,811	\$ (1,166,876)	\$ 12,614,935	\$ 12,610,731	\$ 4,204
Purchased professional - educational services	327,814	31,982	359,796	330,418	29,378
Travel	17,500	(17,500)			
Supplies and materials	80,000	70,588	150,588	91,380	59,208
Total other support services - child study team	14,207,125	(1,081,806)	13,125,319	13,032,529	92,790
Improvement of instructional services:					
Salaries of supervisors of instructions	5,803,008	(970,866)	4,832,142	4,235,636	596,506
Salaries of other professional staff	365,290	(44,281)	321,009	265,508	55,501
Salaries of secretarial and clerical assistants	1,728,675	237,324	1,965,999	1,844,340	121,659
Other salaries	145,540	370	145,910	145,907	3
Other purchased services	102,049	(30,789)	71,260	58,783	12,477
Travel	41,029	(18,166)	22,863	10,505	12,358
Supplies and materials	201,914	(87,994)	113,920	93,833	20,087
Other objects	11,550	(7,850)	3,700	3,355	345
Total improvement of instructional services	8,399,055	(922,252)	7,476,803	6,657,867	818,936
Educational media services/school library:					
Salaries	3,074,362	231,754	3,306,116	3,013,378	292,738
Other salaries for instruction	226,884	36,655	263,539	158,071	105,468
Salaries of technology coordinators	188,926		188,926	187,673	1,253
Purchased professional - technical services	220,000	60,000	280,000	279,600	400
Purchased Technical services	571,882	(29,707)	542,175	542,175	
Other purchased services	425,963	30,709	456,672	454,907	1,765
Supplies and materials	347,801	(57,476)	290,325	257,585	32,740
Other objects	450	(267)	183	183	
Total educational media services/school library	5,056,268	271,668	5,327,936	4,893,572	434,364
Instruction staff training services:					
Other purchased professional services - educational	597,908	(26,210)	571,698	261,085	310,613
Other purchased services	52,550	6,939	59,489	57,550	1,939
Supplies and materials	29,700	85,738	115,438	115,335	103
Other objects	2,700	507	3,207	2,785	422
Total instruction staff training services	682,858	66,974	749,832	436,755	313,077
Support services - general administration:					
Salaries	3,301,236	(10,382)	3,290,854	3,290,265	589
Salaries of secretarial and clerical assistants	434,951	(36,894)	398,057	397,648	409
Salaries of attorneys	458,943	(77,860)	381,083	381,056	27
Legal services	450,000	1,051,316	1,501,316	1,333,311	168,005
Audit fees	187,000	37,800	224,800	194,980	29,820
Other purchased professional services	88,588	6,736	95,324	46,533	48,791
Purchased Technical services	13,000		13,000	2,084	10,916
Other purchased services	41,750	2,393	44,143	39,480	4,663
Communications/telephone	1,065,800	52,045	1,117,845	799,934	317,911
Board of education other purchased services	31,000	(14,730)	16,270	2,154	14,116
Travel	14,591	3,645	18,236	8,532	9,704
Miscellaneous purchased services	2,329,627	(86,416)	2,243,211	2,003,311	239,900
Supplies and materials	307,490	12,501	319,991	250,384	69,607
Judgments against the school district	360,000	(36,500)	323,500	93,140	230,360
Miscellaneous expenditures	116,140	6,676	122,816	83,103	39,713
Board of education membership dues and fees	24,921	15,530	40,451	39,838	613
Total support services - general administration	9,225,037	925,860	10,150,897	8,965,753	1,185,144

JERSEY CITY PUBLIC SCHOOLS  
General Fund  
Budgetary Comparison Schedule  
(Budgetary Basis)  
for the Fiscal Year Ended June 30, 2015

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Support services - school administration:					
Salaries of principals/assistant principals	\$ 11,993,033	\$ 399	\$ 11,993,432	\$ 9,940,757	\$ 2,052,675
Salaries of secretarial and clerical assistants	7,212,543	(2,795)	7,209,748	6,161,461	1,048,287
Other salaries	127,420	(11,216)	116,204	90,211	25,993
Other professional and technical services	8,150	(7,200)	950	444	506
Other purchased services	557,925	1,469	559,394	479,078	80,316
Supplies and materials	597,838	(37,460)	560,378	535,012	25,366
Other objects	29,150	(10,994)	18,156	17,942	214
Total support services - school administration	20,526,059	(67,797)	20,458,262	17,224,905	3,233,357
Central services:					
Salaries	5,238,708	(616,028)	4,622,680	4,621,785	895
Purchased professional services	143,200	(906)	142,294	96,504	45,790
Miscellaneous purchased services	755,288	51,838	807,126	569,383	237,743
Supplies and materials	645,099	(248,836)	396,263	346,069	50,194
Travel	20,500	1,724	22,224	16,906	5,318
Other objects	24,790	750	25,540	19,734	5,806
Total central services:	6,827,585	(811,458)	6,016,127	5,670,381	345,746
Administrative Information Technology:					
Salaries	1,599,333	32,384	1,631,717	1,614,329	17,388
Purchased professional services	4,300	34,641	38,941	38,941	
Purchased professional and technical services	480,630	140,090	620,720	459,274	161,446
Other purchased services	7,408		7,408	7,408	
Travel		2,500	2,500	1,628	872
Miscellaneous purchased services	35,000	(8,347)	26,653	26,466	187
Supplies and materials	26,000	12,652	38,652	35,270	3,382
Total administrative information technology:	2,152,671	213,920	2,366,591	2,183,316	183,275
Required maintenance for school facilities:					
Salaries	4,041,032	766,106	4,807,138	4,807,131	7
Cleaning, repair and maintenance services	7,610,000	1,202,878	8,812,878	8,105,305	707,573
General supplies	850,000	124,565	974,565	876,486	98,079
Total required maintenance for school facilities	12,501,032	2,093,549	14,594,581	13,788,922	805,659
Custodial services:					
Salaries	15,454,582	1,771,776	17,226,358	17,225,694	664
Purchased professional and technical services	400,000	(42,587)	357,413	286,220	71,193
Cleaning, repair and maintenance services	915,045	(47,291)	867,754	644,626	223,128
Rental of land and buildings other than lease purchase	753,190	14,413	767,603	724,603	43,000
Other purchased property	1,207,012	(82,310)	1,124,702	1,097,996	26,706
Insurance	2,127,861	251,754	2,379,615	2,379,283	332
Travel	85,000	(81,663)	3,337	3,336	1
Miscellaneous purchased services	3,338,387	96,862	3,435,249	2,995,791	439,458
Supplies and materials	1,017,000	225,282	1,242,282	1,241,018	1,264
Natural gas	922,109	697,075	1,619,184	1,121,658	497,526
Electricity	7,013,884	(1,214,329)	5,799,555	5,783,971	15,584
Oil	1,600,000	(245,000)	1,355,000	1,249,760	105,240
Total custodial services:	34,834,070	1,343,982	36,178,052	34,753,956	1,424,096
Care and upkeep of grounds:					
Salaries	449,302	(12,955)	436,347	436,333	14
Total care and upkeep of grounds	449,302	(12,955)	436,347	436,333	14
Security:					
Salaries	8,409,316	(228,782)	8,180,534	7,758,390	422,144
Cleaning, repair and maintenance services	60,000	49,960	109,960	74,440	35,520
General supplies	263,750	(98,945)	164,805	135,127	29,678
Total security	8,733,066	(277,767)	8,455,299	7,967,957	487,342

JERSEY CITY PUBLIC SCHOOLS  
General Fund  
Budgetary Comparison Schedule  
(Budgetary Basis)  
for the Fiscal Year Ended June 30, 2015

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
<b>Student transportation services:</b>					
Salaries for pupil transportation - (between home and school) - regular	\$ 1,463,362	\$ 231,219	\$ 1,694,581	\$ 1,694,239	\$ 342
Salaries for pupil transportation - (between home and school) - special	369,123	(265,088)	104,035	104,031	4
Salaries for pupil transportation - (other than bet. home & school)	603,000	79,636	682,636	682,649	7
Management Fee - ESC & CTSA trans program					
Purchased professional - technical services	15,000		15,000	14,957	43
Cleaning, repair and maintenance services	290,000	31,074	321,074	307,741	13,333
Contracted services - aid in lieu of payments - nonpublic schools	663,668	40,385	704,053	693,693	10,360
Contracted services - (between home and school) - vendors	881,025	92,496	973,521	973,520	1
Contracted services - (other than between home and school) - vendors	529,336	51,129	580,465	517,717	62,748
Contracted services - (special education students) - vendors	8,547,560	2,946,508	11,494,068	10,108,156	1,385,912
Contracted services - (Special education students) - joint agreement	507,771	310,516	818,287	608,234	210,053
Miscellaneous purchased services - transportation	15,583	(2,129)	13,454	13,454	
Supplies and materials	29,324	(6,389)	22,935	22,670	265
Transportation supplies		40,554	40,554	40,554	
Miscellaneous purchased services	3,950	(1,880)	2,070	2,070	
<b>Total student transportation services</b>	<b>13,918,702</b>	<b>3,548,051</b>	<b>17,466,753</b>	<b>15,783,685</b>	<b>1,683,068</b>
<b>Allocated employee benefits:</b>					
<b>Regular programs - instruction:</b>					
Social security contribution	393,903	(15,388)	378,515	365,843	12,672
Other retirement contributions	1,517,026		1,517,026	1,517,026	
Health benefits	845,448	(197,562)	647,886	590,778	57,108
Tuition reimbursement	450,000		450,000	414,839	35,161
<b>Total regular programs - instruction</b>	<b>3,206,377</b>	<b>(212,950)</b>	<b>2,993,427</b>	<b>2,888,486</b>	<b>104,941</b>
<b>Special programs - instruction:</b>					
Social security contribution	124,803	75,689	200,492	159,464	41,028
Other retirement contributions	1,279,809		1,279,809	1,279,809	
Health benefits	834,305	(150,620)	683,685	639,342	44,343
<b>Total special programs - instruction</b>	<b>2,238,917</b>	<b>(74,931)</b>	<b>2,163,986</b>	<b>2,078,615</b>	<b>85,371</b>
<b>Other instructional programs - instruction:</b>					
Social security contribution	131,470	7,165	138,635	122,996	15,639
<b>Total other instructional programs - instruction</b>	<b>131,470</b>	<b>7,165</b>	<b>138,635</b>	<b>122,996</b>	<b>15,639</b>
<b>Attendance and social work services:</b>					
Social security contribution	10,757	2,145	12,902	11,867	1,035
Health benefits	52,653	(5,440)	47,213	47,128	85
<b>Total attendance and social work services</b>	<b>63,410</b>	<b>(3,295)</b>	<b>60,115</b>	<b>58,995</b>	<b>1,120</b>
<b>Health services:</b>					
Social security contribution	22,995	(17,132)	5,863	3,276	2,587
Health benefits	57,756	(29,694)	28,062	26,935	1,127
<b>Total health services</b>	<b>80,751</b>	<b>(46,826)</b>	<b>33,925</b>	<b>30,211</b>	<b>3,714</b>

JERSEY CITY PUBLIC SCHOOLS  
General Fund  
Budgetary Comparison Schedule  
(Budgetary Basis)  
for the Fiscal Year Ended June 30, 2015

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Central services:					
Social security contribution	\$ 365,288	\$ (31,002)	\$ 334,286	\$ 324,297	\$ 9,989
Other retirement contributions	695,474		695,474	695,474	
Health benefits	1,099,336	(204,783)	894,553	894,343	210
Total central services	2,160,098	(235,785)	1,924,313	1,914,114	10,199
Administrative information technology:					
Social security contribution	117,641	3,758	121,399	119,511	1,888
Other retirement contributions	185,278		185,278	185,278	
Health benefits	397,527	(57,770)	339,757	338,837	920
Total administrative information technology	700,446	(54,012)	646,434	643,626	2,808
Other support student related services:					
Social security contribution	6,061	4,115	10,176	8,824	1,352
Health benefits	450,877	(126,225)	324,652	314,012	10,640
Total other support student related services	456,938	(122,110)	334,828	322,836	11,992
Other support services - extraordinary services:					
Social security contribution	127,838	(2,980)	124,858	118,877	5,981
Other retirement contributions	199,448		199,448	199,448	
Health benefits	895,973	(250,315)	645,658	630,162	15,496
Total other support services - extraordinary services	1,223,259	(253,295)	969,964	948,487	21,477
Other support students - guidance:					
Social security contribution	13,245	(6,200)	7,045	3,956	3,089
Health benefits	63,483	(30,605)	32,878	30,054	2,824
Total other support students - guidance	76,728	(36,805)	39,923	34,010	5,913
Other support students - child study team:					
Social security contribution	16,434	(4,895)	11,539	9,393	2,146
Health benefits	2,738,833	(734,357)	2,004,476	1,987,617	16,859
Total other support students - child study team	2,755,267	(739,252)	2,016,015	1,997,010	19,005
Improvement of instruction services:					
Social security contribution	134,477	19,665	154,142	152,819	1,323
Other retirement contributions	304,536		304,536	304,536	
Health benefits	1,282,401	(519,617)	762,784	756,402	6,382
Tuition reimbursement	35,000	14,999	49,999	47,524	2,475
Total improvement of instruction services	1,756,414	(484,953)	1,271,461	1,261,281	10,180
Educational media services/school library:					
Social security contribution	8,178	(125)	8,053	6,523	1,530
Health benefits	32,196	(14,600)	17,596	16,585	1,011
Total educational media services/school library:	40,374	(14,725)	25,649	23,108	2,541
Support services - general administration:					
Social security contribution	181,968	(16,636)	165,332	162,357	2,975
Other retirement contributions	980,278	(127,600)	852,678	852,678	
Health benefits	660,058	(76,028)	584,030	580,666	3,364
Tuition reimbursement	10,000	(10,000)			
Other Employee Benefits	7,650	(600)	7,050		7,050
Total support services - general administration:	1,839,954	(230,864)	1,609,090	1,595,701	13,389
Support services - school administration:					
Social security contribution	9,321	5,352	14,673	13,287	1,386
Other retirement contributions	943,437		943,437	943,437	
Health benefits	66,795	(5,225)	61,570	59,898	1,672
Tuition reimbursement	5,000	(4,999)	1		1
Total support services - school administration:	1,024,553	(4,872)	1,019,681	1,016,622	3,059

JERSEY CITY PUBLIC SCHOOLS  
General Fund  
Budgetary Comparison Schedule  
(Budgetary Basis)  
for the Fiscal Year Ended June 30, 2015

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Required maintenance for school facilities:					
Social security contribution	\$ 304,196	\$ (25,615)	\$ 278,581	\$ 274,392	\$ 4,189
Other retirement contributions	520,241		520,241	520,241	
Health benefits	1,159,500	(519,876)	639,624	639,621	3
Total required maintenance for school facilities	1,983,937	(545,491)	1,438,446	1,434,254	4,192
Custodial services:					
Social security contribution	1,163,958	108,185	1,272,143	1,238,235	33,908
Other retirement contributions	1,445,945	(350,000)	1,095,945	1,095,945	
Health benefits	5,639,450	(1,027,851)	4,611,599	4,611,562	37
Other Employee Benefits	140,000	(140,000)			
Total custodial services	8,389,353	(1,409,666)	6,979,687	6,945,742	33,945
Care and upkeep of grounds:					
Social security contribution	33,852	(3,898)	29,954	28,969	985
Other retirement contributions	59,050		59,050	59,050	
Health benefits	216,853	(68,750)	148,103	148,089	14
Total care and upkeep of grounds	309,755	(72,648)	237,107	236,108	999
Security:					
Social security contribution	188,330	(13,560)	174,770	169,683	5,087
Other retirement contributions	813,906		813,906	813,906	
Health benefits	349,566	(35,754)	313,812	313,797	15
Other Employee Benefits	65,000		65,000	60,750	4,250
Total security	1,416,802	(49,314)	1,367,488	1,358,136	9,352
Student transportation services:					
Social security contribution	183,180	5,421	188,601	184,773	3,828
Other retirement contributions	251,472		251,472	251,472	
Health benefits	622,697	(101,967)	520,730	520,704	26
Other Employee Benefits	20,197	(18,189)	2,008	2,008	
Total student transportation services	1,077,546	(114,735)	962,811	958,957	3,854
Unallocated employee benefits:					
Personal services - health benefits	61,810,515	(1,614,017)	60,196,498	43,886,194	16,310,304
Social security contributions	2,996,097	412,439	2,508,536	2,172,555	335,981
Group Insurance	150,000	(96,408)	53,592	(6,898)	60,490
TPAF contribution		405,462	405,462		405,462
Other retirement contributions		30,260	30,260	30,256	4
Workers' compensation	4,085,653	1,169,000	5,254,653	4,146,147	1,108,506
Total unallocated employee benefits	68,142,265	306,736	68,449,001	50,228,254	18,220,747
On-Behalf TPAF pension contributions (non-budgeted)				36,092,943	(36,092,943)
Reimbursed TPAF social security contributions (non-budgeted)				17,932,869	(17,932,869)
Total on-behalf contributions				54,025,812	(54,025,812)
Total undistributed expenditures	280,453,011	2,556,022	283,009,033	304,887,990	(21,878,957)
<b>TOTAL EXPENDITURES - CURRENT EXPENSE</b>	<b>516,654,198</b>	<b>4,258,238</b>	<b>520,912,436</b>	<b>526,381,033</b>	<b>(5,468,597)</b>
<b>CAPITAL OUTLAY:</b>					
Equipment:					
Kindergarten	10,000	5,500	15,500	10,224	5,276
Grades 1 - 5	76,850	19,606	96,456	94,243	2,213
Grades 6 - 8	32,700	(5,635)	27,065	27,015	50
Grades 9 - 12	140,986	(3,111)	137,875	132,083	5,792
Special education - instruction:					
Preschool disabilities		4,406	4,406	4,406	
Undistributed expenditures:					
Instruction	65,540	42,460	108,000	105,608	2,392
Security		119,295	119,295	20,583	98,712
General administration	34,321	5,151	39,472	28,868	10,604
School administration	67,500	(29,923)	37,577	35,935	1,642
Central services	75,000	495,567	570,567	3,395	567,172
Administrative information technology	30,000		30,000	28,900	1,100
Custodial services	125,000	82,732	207,732	119,023	88,709
Student transportation		360,000	360,000		360,000
Total equipment	657,897	1,096,048	1,753,945	610,283	1,143,662
Facilities acquisition and construction services:					
Architect/engineering services		921,720	921,720	243,676	678,044
Other professional/technical services		377,172	377,172		377,172
Construction services		5,937,913	5,937,913	2,938,447	2,999,466
Supplies and materials		422,828	422,828		422,828
Total facilities acquisition and construction services	-	7,659,633	7,659,633	3,182,123	4,477,510
<b>TOTAL CAPITAL OUTLAY</b>	<b>657,897</b>	<b>8,755,681</b>	<b>9,413,578</b>	<b>3,792,406</b>	<b>5,621,172</b>

JERSEY CITY PUBLIC SCHOOLS  
General Fund  
Budgetary Comparison Schedule  
(Budgetary Basis)  
for the Fiscal Year Ended June 30, 2014

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
<b>SPECIAL SCHOOLS:</b>					
Summer school - instruction:					
Salaries of teachers	\$ 358,400	\$ 79,944	\$ 438,344	\$ 438,344	
Purchased professional and educational services		10,278	10,278	10,278	
Supplies and materials	4,856		4,856	4,687	\$ 169
Total summer school - instruction	363,256	90,222	453,478	453,309	169
Summer school - support services:					
Salaries of teachers	134,139	(79,944)	54,195	54,195	
Social security contributions	37,682		37,682	23,421	14,261
Total summer school - support services	171,821	(79,944)	91,877	77,616	14,261
Evening school for the foreign born - local - instruction:					
Salaries of teachers	91,825	96,930	188,755	187,551	1,204
Other salaries for instruction	108,939	(56,430)	52,529	39,511	13,018
Total evening school for the foreign born - local - instruction:	200,764	40,500	241,264	227,062	14,222
Evening school for the foreign born - local - support services:					
Salaries	68,680	(52,000)	16,680	8,212	8,468
Salaries of secretarial and clerical assistants		12,488	12,488	12,488	
Personal services - employee benefits	65,921	(987)	64,934	49,945	14,989
Total evening school for the foreign born - local - support services	134,601	(40,499)	94,102	70,645	23,457
<b>TOTAL SPECIAL SCHOOLS</b>	<b>870,462</b>	<b>10,279</b>	<b>880,741</b>	<b>828,632</b>	<b>52,109</b>
Charter schools	52,624,424	85,161	52,709,585	52,010,765	698,820
Total expenditures	570,806,981	13,109,359	583,916,340	583,012,836	903,504
(Deficiency) excess of revenues (under) over expenditures	(37,834,305)	(13,109,359)	(50,943,664)	9,004,090	59,947,754
Other financing sources (uses)					
Transfers in - contribution to school based budget - general fund	312,498,405		312,498,405	276,148,804	(36,349,601)
Transfers in - contribution to school based budget - general fund - 13/14 encumbrances				1,017,671	1,017,671
Transfers in - contribution to school based budget - special revenue fund	4,929,982		4,929,982	4,358,268	(571,714)
Transfer in - capital projects fund				66	66
Transfers out - contribution to school based budget	(312,498,405)		(312,498,405)	(276,148,804)	36,349,601
Transfers out - contribution to school based budget - 14/15 encumbrances				(1,017,671)	(1,017,671)
Transfers out - enterprise funds				(231,416)	(231,416)
Special item of revenue - prior year accrual canceled				4,681,206	4,681,206
Total other financing sources (uses)	4,929,982	-	4,929,982	8,808,124	3,878,142
(Deficiency) excess of revenues and other financing sources (under) over expenditures and other financing uses	(32,904,323)	(13,109,359)	(46,013,682)	17,812,214	63,825,896
Fund balances, July 1	37,761,210		25,256,380	68,891,518	
Fund balances, June 30	\$ 4,856,887	\$ (13,109,359)	\$ (20,757,302)	\$ 86,703,732	\$ 63,825,896
<b>Recapitulation of fund balance:</b>					
Restricted fund balance:					
Capital reserve				\$ 3,262,608	
Excess surplus - current year				28,663,557	
Excess surplus - designated for subsequent year's expenditures				12,468,765	
Assigned fund balance:					
Year-end encumbrances				11,023,858	
For subsequent year's expenditures				19,281,235	
For subsequent year's expenditures - ARRA SEMI				745,189	
Unassigned fund balance:				11,258,520	
				86,703,732	
<b>Reconciliation to governmental funds (GAAP)</b>					
Last state aid payments not recognized on GAAP basis				(41,603,309)	
Fund balance per governmental funds (GAAP)				\$ 45,100,423	

**JERSEY CITY PUBLIC SCHOOLS**  
 General Fund  
 Combining Schedule of Revenue, Expenditures and Changes in Fund Balance - Budget and Actual  
 (Budgetary Basis)  
 for the Fiscal Year Ended June 30, 2015

	ORIGINAL BUDGET			BUDGET TRANSFERS		
	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund
<b>REVENUES:</b>						
Local sources:						
Local tax levy	\$ 109,961,901		\$ 109,961,901			
Tuition	62,397		62,397			
Interest earned	400,000		400,000			
Miscellaneous	1,526,436		1,526,436			
Total - local sources	111,950,734	-	111,950,734	-	-	-
State sources:						
Equalization aid	270,661,365		270,661,365			
Education adequacy aid	125,411		125,411			
Transportation aid	2,953,347		2,953,347			
Special education categorical aid	18,332,551		18,332,551			
Security aid	11,334,316		11,334,316			
Adjustment aid	114,452,160		114,452,160			
Extraordinary aid	1,785,679		1,785,679			
Force readiness aid	306,070		306,070			
Per pupil growth aid	306,070		306,070			
Nonpublic transportation aid						
On-Behalf TPAF pension contributions (non-budgeted)						
Reimbursed TPAF Social Security contributions (Non budgeted)						
Total - state sources	420,256,969	-	420,256,969	-	-	-
Federal sources:						
Special education medicare reimbursement initiative	764,973		764,973			
Total - federal sources	764,973	-	764,973	-	-	-
Total revenues	532,972,676	-	532,972,676	-	-	-
<b>EXPENDITURES -</b>						
<b>CURRENT EXPENSE:</b>						
Regular programs - instruction:						
Salaries of teachers:						
Kindergarten	245,600	\$ 8,457,550	8,703,150	\$ (136,304)	\$ 129,739	\$ (6,565)
Grades 1-5	1,826,470	59,780,266	61,606,736	(51,071)	(954,200)	(1,005,271)
Grades 6-8	1,236,889	27,140,634	28,377,523	(607,872)	235,263	(372,609)
Grades 9-12	3,777,285	37,028,280	40,805,565	(428,689)	115,942	(312,747)
Total regular programs - instruction	7,086,244	132,476,730	139,562,974	(1,223,936)	(473,256)	(1,697,192)
Regular programs - home instruction:						
Salaries of teachers	1,012,789		1,012,789	(100,000)		(100,000)
Other purchased services	230,000		230,000	167,700		167,700
Total regular programs - home instruction	1,242,789	-	1,242,789	67,700	-	67,700
Regular programs - undistributed instruction:						
Other salaries for instruction	1,001,550	5,076,382	6,077,932	550,047	2,723	532,770
Purchased professional - educational services	3,509,000	180,500	3,689,500	714,237	41,449	755,706
Purchased technical services		15,000	15,000		(12,825)	(12,825)
Other purchased services	2,480,240	887,000	3,367,240	299,679	326,631	626,310
Travel					2,671	2,671
General supplies	1,684,549	3,249,560	4,934,109	(323,834)	1,272	(322,562)
Textbooks	1,690,313	497,857	2,188,170	54,924	295,083	350,007
Other objects	68,500	389,513	458,013	231,806	3,795	235,601
Miscellaneous expenditures	-	32,057	32,057	500	5,870	6,370
Total regular programs - undistributed instruction	10,434,152	12,327,869	22,762,021	1,530,060	693,998	2,224,058
Total regular programs	18,763,185	144,804,599	163,567,784	373,824	220,742	594,566
Special education:						
Cognitive - mild:						
Salaries of teachers	30,500	1,182,577	1,213,077	(10,950)	(108,105)	(119,055)
Other salaries for instruction	250	555,079	555,329		(9,986)	(9,986)
General supplies	33,300	33,300	33,300		(1,644)	(1,644)
Textbooks	7,500	7,500	7,500		87	87
Total cognitive - mild	20,750	1,778,456	1,809,206	(10,950)	(119,648)	(130,598)
Cognitive - moderate:						
Salaries of teachers	750	508,695	509,445		(40,617)	(40,617)
Other salaries for instruction	250	192,048	192,298		32,150	32,150
General supplies		11,000	11,000			
Other objects		540	540			
Total cognitive - moderate	1,000	712,284	713,284	-	(8,467)	(8,467)
Learning/language disabilities:						
Salaries of teachers	94,200	4,960,582	5,054,782	(43,764)	55,440	11,676
Other salaries for instruction	4,700	1,623,509	1,628,209	1,000	10,875	11,875
Other purchased services		2,000	2,000			
General supplies		81,549	81,549		(1,930)	(1,930)
Textbooks		500	500			
Total learning/language disabilities	99,000	6,668,140	6,767,140	(42,764)	64,385	21,621
Auditory impairments:						
Salaries of teachers	2,700	359,479	362,179	140	(8,001)	(7,861)
Other salaries for instruction		40,249	40,249		(40,205)	(40,205)
Total Auditory Impairments	2,700	399,728	402,428	140	(48,206)	(48,066)

JERSEY CITY PUBLIC SCHOOLS  
General Fund  
Combining Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
(Budgetary Basis)  
for the Fiscal Year Ended June 30, 2015

Operating Fund Fund 11-13	FINAL BUDGET		Operating Fund Fund 11-13	ACTUAL	
	Blended Resource Fund 15	Total General Fund		Blended Resource Fund 15	Total General Fund
\$ 109,961,901		\$ 109,961,901	\$ 109,961,901		\$ 109,961,901
62,397		62,397	331,209		331,209
400,000		400,000	117,326		117,326
1,526,436		1,526,436	4,371,550		4,371,550
111,950,734	-	111,950,734	114,781,986	-	114,781,986
270,661,365		270,661,365	270,661,365		270,661,365
125,411		125,411	125,411		125,411
2,953,347		2,953,347	2,953,347		2,953,347
18,332,551		18,332,551	18,332,551		18,332,551
11,334,316		11,334,316	11,334,316		11,334,316
114,452,160		114,452,160	114,452,160		114,452,160
1,783,679		1,783,679	2,412,772		2,412,772
306,070		306,070	306,070		306,070
306,070		306,070	306,070		306,070
			138,852		138,852
			36,092,943		36,092,943
			17,932,869		17,932,869
420,256,969	-	420,256,969	475,048,726	-	475,048,726
764,973		764,973	2,186,214		2,186,214
764,973	-	764,973	2,186,214	-	2,186,214
532,972,676	-	532,972,676	592,016,926	-	592,016,926
109,296	\$ 8,587,289	8,696,585	107,592	\$ 8,218,132	8,325,724
1,775,399	58,826,066	60,601,465	1,766,056	56,137,113	57,903,169
620,017	27,375,897	28,004,914	604,023	25,073,282	25,677,307
3,348,596	37,214,222	40,562,818	2,653,670	34,176,044	36,829,714
5,802,308	132,003,474	137,805,782	5,111,343	123,604,371	128,715,914
912,789		912,789	872,227		872,227
397,700		397,700	232,695		232,695
1,310,489	-	1,310,489	1,104,922	-	1,104,922
1,551,597	5,079,105	6,630,702	1,462,982	4,348,281	5,811,263
4,223,257	221,949	4,445,206	5,587,921	210,398	5,798,319
	2,175	2,175		2,175	2,175
2,779,919	1,243,631	4,023,550	2,665,164	1,117,337	3,782,501
2,671		2,671	1,284		1,284
1,360,725	5,250,832	6,611,557	900,685	4,992,944	5,893,629
1,745,237	792,940	2,538,177	1,499,350	710,479	2,209,829
300,306	393,308	693,614	129,446	323,825	453,271
500	37,027	38,427	500	37,027	38,427
11,964,212	13,021,867	24,986,079	12,247,332	11,743,366	23,990,698
19,137,009	145,025,341	164,162,350	18,465,597	135,347,937	153,811,534
19,550	1,074,472	1,094,022	14,576	732,575	747,151
250	545,093	545,343		473,163	473,163
	31,656	31,656		31,478	31,478
	7,587	7,587		7,087	7,087
19,800	1,658,808	1,678,608	14,576	1,244,303	1,258,879
750	468,079	468,829		433,337	433,337
250	224,198	224,448		199,613	199,613
	11,236	11,236		10,490	10,490
	304	304		304	304
1,000	703,817	704,817	-	643,744	643,744
50,536	5,016,022	5,066,558	44,152	4,423,845	4,467,997
5,700	1,634,384	1,640,084	1,474	1,488,211	1,489,685
	2,000	2,000			
	79,619	79,619		74,394	74,394
	500	500			
56,236	6,732,525	6,788,761	45,626	5,986,450	6,032,076
2,840	351,478	354,318	28	185,908	185,936
	44	44			
2,840	351,522	354,362	28	185,908	185,936

JERSEY CITY PUBLIC SCHOOLS  
 Central Fiscal  
 Combining Schedule of Revenue, Expenditures and Charges in Fund Balance - Budget and Actual  
 (Budgetary Basis)  
 for the Fiscal Year Ended June 30, 2015

	ORIGINAL BUDGET		Total General Fund	BUDGET TRANSFERS		Total General Fund
	Operating Fund 11-13	Blended Resource Fund 15		Operating Fund 11-13	Blended Resource Fund 15	
<b>Behavioral disabilities:</b>						
Salaries of teachers	\$ 33,800	\$ 755,750	\$ 789,550	\$ 134,555	\$ (86,120)	\$ 48,435
Other salaries for instruction	1,400	209,199	210,599	(1,447)	33,813	33,226
General supplies		10,700	10,700		(1)	(1)
Textbooks	35,400	500	35,900	133,048	(52,308)	80,740
Total behavioral disabilities		976,149	1,011,849			
<b>Multiple disabilities:</b>						
Salaries of teachers		421,814	421,814	3,642	(14,000)	(10,388)
Other salaries for instruction		38,919	38,919			
General supplies		6,000	6,000			
Total multiple disabilities		466,733	466,733	3,642	(14,000)	(10,388)
<b>Resource room/resource centers:</b>						
Salaries of teachers	1,734,365	31,973,318	33,707,683	76,429	(260,245)	(183,816)
Other salaries for instruction	9,800	2,198,041	2,207,841	(4,579)	(13,889)	(18,468)
Other purchased services	533,090		533,090	111,032		111,032
General supplies		67,800	67,800		(11,339)	(11,339)
Textbooks						
Total resource room/resource center	2,277,165	34,243,159	36,520,324	182,882	(285,473)	(102,591)
<b>Audiotape:</b>						
Salaries of teachers	382,052	4,224,905	4,612,057	(115,401)	924,789	809,388
Other salaries for instruction	247,640	1,932,058	2,179,698	(83,393)	422,153	338,760
Purchased professional - educational services	189,500		189,500	(27,449)		(27,449)
Other purchased services						
General supplies		28,089	28,089	1,139		1,139
Textbooks	805,192	2,000	2,000		(2,000)	
Total audiotape	6,185,192	5,971,134	12,156,326	(225,243)	1,346,681	1,119,888
<b>Preschool disabilities - full - time:</b>						
Salaries of teachers	1,242,638	1,242,638	2,485,276	(30,924)		(30,924)
Other salaries for instruction	536,276	536,276	1,072,552	(35,873)		(35,873)
Total preschool disabilities - full - time	1,778,914		3,557,828	(66,797)		(66,797)
<b>Total special education - instruction</b>	5,030,621	51,453,801	56,484,422	(27,022)	882,264	855,342
<b>Bilingual education:</b>						
Salaries of teachers	137,000	11,071,537	11,208,537	(37,526)	(894,617)	(629,143)
Other salaries for instruction	30,600	1,254,125	1,284,725	204,032	111,027	315,699
General supplies	6,000	104,836	110,836	19,829	9,887	29,726
Textbooks	75,000	19,230	94,230	(45,239)	(3,382)	(48,641)
Other objects	4,000		4,000			
Total bilingual education	281,600	12,451,838	12,733,438	140,650	(274,075)	(133,423)
<b>Other instructional:</b>						
School-sponsored noncurricular activities:						
Salaries	240,852	250,908	491,760	(15,765)	49,817	6,052
Other purchased services	32,300	14,300	46,600	11,050	6,319	17,369
Supplies and materials	8,660	6,000	14,660	(4,633)	7,643	3,010
Other objects	7,100	2,500	9,600	2,523	(893)	1,625
Total school-sponsored noncurricular activities	309,912	272,808	582,720	(27,825)	55,881	28,056
School-sponsored athletics:						
Salaries	1,538,546	1,338,546	2,877,092	153,806		153,806
Other purchased services	300,128	984,051	1,284,179	82,870		82,870
Supplies and materials	33,998	300,128	334,126	122,033		122,033
Other objects	3,053,753	272,808	3,326,561	(1,032)		(1,032)
Total other instructional	27,231,141	208,909,046	236,140,187	817,304	884,912	1,702,216
<b>Undistributed expenditures - instruction:</b>						
Tuition to other LEAs within the state - regular	80,200		80,200	66,625		66,625
Tuition to other LEAs within the state - special	633,773		633,773	169,842		169,842
Tuition to CSD & regional day schools	1,675,247		1,675,247	344,759		344,759
Tuition to private schools for the handicapped-with state	1,448,684		1,448,684	1,717,218		1,717,218
Tuition - state facilities	122,626		122,626	4,150		4,150
Tuition - other	13,745,618		13,745,618	2,302,521		2,302,521
Total undistributed expenditures - instruction	17,426,148		17,426,148	4,834,015		4,834,015
<b>Attendance and social work services:</b>						
Salaries	530	223,563	224,093	35,500	11,879	47,379
Family/parent tuition salary	144,666	1,102,365	1,247,031	(26,500)	47,251	20,751
Travel	1,200		1,200	600		600
Miscellaneous purchased services	4,775	7,050	11,825	(600)		(600)
Supplies and materials	8,500		8,500	(3,000)		(3,000)
Total attendance and social work services	139,071	1,332,978	1,472,049	6,000	57,996	63,996
<b>Health services:</b>						
Salaries	446,713	4,476,607	4,923,320	(171,644)	(7,412)	(179,056)
Purchased professional and technical services	1,142,000		1,142,000	(66,784)		(66,784)
Other purchased services	446,718		446,718	(362,810)	80	(362,730)
Supplies and materials	46,500	89,900	136,400	(46,493)	(10,167)	(56,660)
Total health services	2,088,231	4,566,407	6,654,638	(847,632)	(17,599)	(865,231)
<b>Other support services - students-related services:</b>						
Salaries	9,781,227		9,781,227	913,001		913,001
Purchased professional - educational services	2,143,601		2,143,601	311,232		311,232
Total other support services - students-related services	4,925,028		4,925,028	1,224,233		1,224,233
<b>Other support services - students-extra services:</b>						
Other salaries for instruction	1,705,334		1,705,334	(19,389)		(19,389)
Total other support services - students-extra services	1,705,334		1,705,334	(19,389)		(19,389)

JERSEY CITY PUBLIC SCHOOLS  
 General Fund  
 Combining Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 (Budgetary Basis)  
 for the Fiscal Year Ended June 30, 2015

	FUND BUDGET			ACTUAL		
	Operating Fund 11-13	Blocked Resource Fund 15	Total General Fund	Operating Fund 11-13	Blocked Resource Fund 15	Total General Fund
\$	168,335	609,630	\$ 877,965	\$ 167,198	\$ 598,916	\$ 765,114
	113	243,012	243,125		185,356	185,356
	168,468	10,699	179,167	167,198	8,811	176,009
		509	509		794,083	794,083
		923,841	1,023,350			981,281
	3,642	697,814	411,456	3,641	276,709	274,330
		38,919	38,919		37,961	37,961
		6,000	6,000		6,000	6,000
	3,642	452,733	456,375	3,641	314,670	318,311
1,810,294	31,715,073	33,225,867	1,765,865	29,644,411	31,410,276	31,410,276
5,221	2,184,152	2,189,373	4,578	1,914,008	1,918,586	1,918,586
644,022	644,032	644,032	640,047	640,047	640,047	640,047
	56,461	56,461	50,124	50,124	50,124	50,124
	2,460,947	33,527,658	36,417,733	2,410,490	2,400	2,412,890
					31,610,533	31,621,063
272,051	5,148,794	5,221,445	248,967	4,830,968	5,079,935	5,079,935
164,847	2,354,211	2,419,058	139,573	2,221,430	2,361,003	2,361,003
142,051		142,051	101,150		101,150	101,150
	29,228	29,228	28,469		28,469	28,469
578,249	7,523,233	8,111,182	489,609	7,060,867	7,570,537	7,570,537
1,211,714		1,211,714	1,151,782		1,151,782	1,151,782
500,003		500,003	457,691		457,691	457,691
		1,712,617	1,609,473			1,609,473
5,003,889	57,213,165	62,217,054	4,400,722	47,860,578	52,261,306	52,261,306
119,024	10,578,940	10,799,414	58,417	9,933,340	9,991,757	9,991,757
243,632	1,867,202	2,110,834	219,669	1,205,823	1,424,802	1,424,802
25,829	114,753	140,582	25,819	110,261	136,080	136,080
29,741	15,868	45,609	27,425	15,866	43,291	43,291
3,574		3,574			3,574	3,574
422,820	12,177,563	12,600,012	334,384	11,265,290	11,599,594	11,599,594
204,087	292,825	496,912	175,374	244,780	420,154	420,154
63,259	26,619	89,878	58,186	19,770	77,956	77,956
4,227	13,643	17,870	3,274	12,643	15,917	15,917
	1,602	1,122	7,901	1,202	9,103	9,103
281,187	328,689	609,876	244,735	278,395	523,130	523,130
1,692,352		1,692,352	1,650,299		1,650,299	1,650,299
1,066,921		1,066,921	882,338		882,338	882,338
422,161		422,161	381,888		381,888	381,888
32,966		32,966	32,966		32,966	32,966
3,823,881	328,689	4,152,570	3,826,230	278,395	4,404,625	4,404,625
28,038,845	209,844,958	237,933,403	26,740,843	194,752,200	221,493,043	221,493,043
146,825		146,825	101,366		101,366	101,366
803,415		803,415	721,341		721,341	721,341
2,020,066		2,020,066	1,924,946		1,924,946	1,924,946
17,595,802		17,595,802	16,179,973		16,173,973	16,173,973
14,480,664		14,480,664	14,480,664		14,480,664	14,480,664
1,480,664		1,480,664	1,480,664		1,480,664	1,480,664
22,051,212		22,051,212	20,471,666		20,477,666	20,477,666
36,030	235,442	271,472	35,692	166,802	204,494	204,494
117,666	1,140,616	1,258,282	115,875	1,118,457	1,234,332	1,234,332
1,809		1,809	600		600	600
4,175		4,175	4,150		4,150	4,150
5,009	5,716	10,725	4,094		5,658	10,152
150,871	1,980,774	2,131,645	169,811	1,229,217	1,453,928	1,453,928
275,069	4,472,195	4,747,264	272,692	4,341,921	4,614,613	4,614,613
1,076,116		1,076,116	910,125		910,125	910,125
83,908	80	83,988	68,878	80	68,958	68,958
495		495	496		496	496
1,435,589	4,551,898	5,987,487	1,252,191	4,316,739	5,568,931	5,568,931
2,468,626		2,468,626	2,465,312		2,465,312	2,465,312
2,469,903		2,469,903	2,382,456		2,382,456	2,382,456
4,928,919		4,928,919	4,847,768		4,847,768	4,847,768
1,685,945		1,685,945	1,684,578		1,684,578	1,684,578
1,685,945		1,685,945	1,684,578		1,684,578	1,684,578

JERSEY CITY PUBLIC SCHOOLS

Combining Schedule of Revenue, Expenditures and Changes in Fund Balance - Budget and Actual  
General Fund  
(Budgetary Basis)  
for the Fiscal Year Ended June 30, 2015

	ORIGINAL BUDGET			BUDGET TRANSFERS			Total General Fund
	Operating Fund 11-13	Blended Resource Fund IS	Total General Fund	Operating Fund 11-13	Blended Resource Fund IS	Total General Fund	
Other support services - guidance							
Salaries of other professional staff	\$ 224,010	\$ 7,914,044	\$ 8,138,054	\$ (6,474)	\$(146,987)	\$ (153,441)	
Other salaries	172,739	841,392	1,014,131	(155,690)	141,237	(14,453)	
Purchased professional - educational services	25,000	1,200	26,200	58,372	(1,200)	57,172	
Other purchased services	7,000	1,000	8,000	(1,602)	273	(1,329)	
Supplies and materials	33,020	121,295	154,315	81,613	3,048	84,661	
Other objects	300	300	600				
Total other support services - guidance	462,359	8,872,231	9,334,490	(23,881)	(3,589)	(27,470)	
Other support services - child study teams							
Salaries of other professional staff	13,781,811		13,781,811			(1,166,876)	
Purchased professional - educational services	327,814		327,814	31,982		31,982	
Miscellaneous purchased services	17,500		17,500	(17,500)		(17,500)	
Supplies and materials	80,000		80,000	70,588		70,588	
Total other support services - child study teams	14,207,125		14,207,125	(1,081,808)		(1,081,808)	
Improvement of instructional services:							
Salaries of supervisors of instructors	5,303,608		5,303,608	(970,866)		(970,866)	
Salaries of other professional staff	420,000		420,000	(44,281)		(44,281)	
Salaries of non-certificated and contract assistants	1,728,675		1,728,675	237,324		237,324	
Other salaries	145,540		145,540	370		370	
Other purchased services	102,049		102,049	(30,789)		(30,789)	
Travel	41,029		41,029	(18,166)		(18,166)	
Supplies and materials	201,014		201,014	(87,994)		(87,994)	
Other objects	11,550		11,550	(7,850)		(7,850)	
Total improvement of instructional services	8,399,055		8,399,055	(922,252)		(922,252)	
Educational media services/school library:							
Salaries for instruction	83,612	2,980,750	3,074,362	(65,570)	207,324	231,754	
Salaries of non-certificated and contract assistants	228,884		228,884	36,653		36,653	
Salaries of technology assistants	188,926		188,926				
Purchased professional - technical services	220,000		220,000	60,000		60,000	
Purchased technical services	571,882		571,882	(28,707)		(28,707)	
Other purchased services	399,963	26,000	425,963	33,139	(2,450)	30,709	
Supplies and materials	100	347,791	347,891	(57,476)		(57,476)	
Other objects	439	439	878	(267)		(267)	
Total educational media services/school library	1,464,143	3,397,185	4,861,328	(2,118)	273,186	271,068	
Instructional staff training services:							
Other purchased professional services - educational	492,608	104,300	597,908	576	(26,786)	(26,210)	
Other purchased services	32,000	20,550	52,550	20,693	(13,754)	6,399	
Supplies and materials	15,800	13,900	29,700	89,656	(3,918)	85,738	
Other objects	600	2,100	2,700	1,938	(1,431)	507	
Total instruction staff training services	541,008	141,850	682,858	112,863	(45,889)	66,974	
Support services - general administration:							
Salaries	3,301,246		3,301,246	(10,382)		(10,382)	
Salaries of secretarial and clerical assistants	458,811		458,811	(58,884)		(58,884)	
Salaries of non-teaching staff	458,843		458,843	(77,860)		(77,860)	
Salaries of messengers	450,000		450,000	1,051,316		1,051,316	
Asphalt fees	187,000		187,000	37,800		37,800	
Other purchased professional services	88,588		88,588	6,736		6,736	
Purchased technical services	13,600		13,600				
Other purchased services	41,750		41,750	2,393		2,393	
Communications/telephone	1,065,800		1,065,800	50,045		50,045	
Board of education other purchased services	31,000		31,000	(4,730)		(4,730)	
Travel	14,291		14,291	3,445		3,445	
Miscellaneous purchased services	2,300,000		2,300,000	(86,416)		(86,416)	
Supplies and materials	307,480		307,480	12,501		12,501	
Other objects	360,000		360,000	(36,500)		(36,500)	
Miscellaneous expenditures	116,140		116,140	6,676		6,676	
Board of education membership dues and fees	24,921		24,921	15,530		15,530	
Total support services - general administration	9,225,637		9,225,637	925,880		925,880	
Support services - school administration:							
Salaries of principal/assistant principal/program directors	494,666	11,498,367	11,993,033	(134,682)	135,081	399	
Salaries of secretarial and clerical assistants	99,973	7,122,465	7,222,438	39,632	(11,472)	(7,840)	
Other salaries	12,000	12,000	24,000	(1,200)		(1,200)	
Other purchased and technical services	5,000	8,150	13,150	(7,200)		(7,200)	
Other purchased services	10,000	552,925	562,925	(1,979)	3,448	1,469	
Supplies and materials		587,838	587,838	68,723	(106,183)	(37,460)	
Other objects	609,644	29,150	638,794	(10,894)		(10,894)	
Total support services - school administration	1,221,283	19,216,315	20,437,598	(88,386)	(89,491)	(178,877)	
Central services:							
Salaries	5,238,708		5,238,708	(616,028)		(616,028)	
Purchased professional services	15,000		15,000	1,600		1,600	
Miscellaneous purchased services	745,238		745,238	51,838		51,838	
Supplies and materials	645,009		645,009	(248,836)		(248,836)	
Travel	20,500		20,500	1,724		1,724	
Other objects	24,790		24,790	750		750	
Total central services:	6,827,355		6,827,355	(811,433)		(811,433)	

JERSEY CITY PUBLIC SCHOOLS  
General Fund  
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance - Budget and Actual  
(Budgetary Basis)  
for the Fiscal Year Ended June 30, 2015

Operating Fund Fund 11-13	FINAL BUDGET		Operating Fund Fund 11-13	ACTUAL	
	Blended Resource Fund 15	Total General Fund		Blended Resource Fund 15	Total General Fund
\$ 217,536	\$ 7,767,077	\$ 7,984,613	\$ 214,665	\$ 7,378,015	\$ 7,592,680
17,069	982,649	999,718	13,719	957,924	971,643
83,572		83,572	82,312		82,312
5,178	1,273	6,451	5,139	266	5,405
114,633	124,343	238,976	113,146	70,403	183,549
500	300	800	189	279	468
438,888	8,875,642	9,314,130	429,159	8,406,887	8,836,037
12,614,935		12,614,935	12,610,731		12,610,731
359,796		359,796	330,418		330,418
150,588		150,588	91,380		91,380
13,125,319	-	13,125,319	13,032,529	-	13,032,529
4,832,142		4,832,142	4,235,636.00		4,235,636
321,009		321,009	265,508.00		265,508
1,965,099		1,965,099	1,844,340.00		1,844,340
145,910		145,910	145,907.00		145,907
71,260		71,260	58,783.00		58,783
22,863		22,863	10,505.00		10,505
113,920		113,920	93,833.00		93,833
3,700		3,700	3,355.00		3,355
7,476,803	-	7,476,803	6,657,867	-	6,657,867
18,042	3,288,074	3,306,116	8,777	3,004,601	3,013,378
	263,539	263,539		158,071	158,071
188,926		188,926	187,673		187,673
280,000		280,000	279,600		279,600
542,175		542,175	542,175		542,175
433,122	23,550	456,672	433,047	21,360	454,907
100	290,225	290,325		257,585	257,585
1,462,365	183	183		183	183
	3,865,371	5,327,036	1,451,272	3,442,300	4,893,572
493,184	78,514	571,698	185,892	75,193	261,085
52,693	6,796	59,489	51,675	5,875	57,550
105,456	9,982	115,438	105,360	9,975	115,335
2,338	669	3,007	2,500	285	2,785
653,871	95,961	749,832	345,427	91,328	436,755
3,290,854		3,290,854	3,290,265		3,290,265
398,057		398,057	397,648		397,648
381,083		381,083	381,056		381,056
1,501,216		1,501,216	1,333,311		1,333,311
224,800		224,800	194,980		194,980
95,224		95,224	46,533		46,533
13,000		13,000	2,084		2,084
44,143		44,143	39,480		39,480
1,117,845		1,117,845	799,934		799,934
16,270		16,270	2,154		2,154
18,236		18,236	8,532		8,532
2,243,211		2,243,211	2,003,311		2,003,311
319,991		319,991	250,384		250,384
323,500		323,500	93,140		93,140
122,816		122,816	83,103		83,103
40,451		40,451	39,838		39,838
10,150,897	-	10,150,897	8,965,753	-	8,965,753
359,984	11,633,448	11,993,432	326,157	9,614,600	9,940,757
139,610	7,070,138	7,209,748	127,472	6,083,989	6,161,461
	116,204	116,204		90,211	90,211
	950	950		444	444
3,021	556,373	559,394	2,986	476,092	479,078
78,723	481,655	560,378	78,570	456,442	535,012
	18,156	18,156		17,942	17,942
581,338	19,876,924	20,458,262	535,185	16,689,720	17,224,905
4,622,680		4,622,680	4,621,785		4,621,785
142,294		142,294	96,504		96,504
807,126		807,126	569,383		569,383
396,263		396,263	346,069		346,069
22,224		22,224	16,906		16,906
25,540		25,540	10,734		10,734
6,016,127	-	6,016,127	5,670,381	-	5,670,381

**JERSEY CITY PUBLIC SCHOOLS**  
**General Fund**  
**Contributing Schedule of Revenue, Expenditures and Changes in Fund Balance - Budget and Actual**  
**(Budgetary Basis)**  
**For the Fiscal Year Ended June 30, 2015**

	ORIGINAL BUDGET		BUDGET TRANSFERS		Total General Fund
	Operating Fund Fund 11-13	Blended Resource Fund 15	Operating Fund Fund 11-13	Blended Resource Fund 15	
<b>Administrative Information Technology:</b>					
Salaries	\$ 1,599,333	\$ 1,599,333	\$ 32,384	\$	\$ 32,384
Purchased professional services	4,380	4,300	34,641		34,641
Purchases professional and technical services	480,630	480,630	140,090		140,090
Other purchased services	7,408	7,408			2,500
Travel			5,500		5,500
Miscellaneous purchased services	35,066	35,066	(8,347)		(8,347)
Supplies and materials	26,000	26,000	12,652		12,652
<b>Total administrative information technology:</b>	<b>2,152,671</b>	<b>2,152,671</b>	<b>213,920</b>	<b>-</b>	<b>213,920</b>
<b>Required maintenance for school facilities:</b>					
Salaries	4,041,032	4,041,032	766,106		766,106
Cleaning, repair and maintenance services	7,610,040	7,610,000	1,202,378		1,202,378
General supplies	850,000	850,000	124,505		124,505
<b>Total required maintenance for school facilities:</b>	<b>12,501,072</b>	<b>12,501,032</b>	<b>2,093,539</b>	<b>-</b>	<b>2,093,539</b>
<b>Contractual services:</b>					
Salaries	15,454,582	15,454,582	1,771,776		1,771,776
Purchased professional and technical services	400,000	400,000	(42,387)		(42,387)
Cleaning, repair and maintenance services	915,045	915,045	(7,291)		(7,291)
Rental of land and buildings other than lease purchases	753,190	753,190	14,413		14,413
Other purchased property	1,207,012	1,207,012	(82,310)		(82,310)
Insurance	2,127,861	2,127,861	251,754		251,754
Travel	85,000	85,000	(81,663)		(81,663)
Miscellaneous purchased services	3,338,387	3,338,387	36,382		36,382
Supplies and materials	1,000,000	1,000,000	221,000		221,000
Yard work	922,109	922,109	497,075		497,075
Electricity	7,013,884	7,013,884	(1,214,329)		(1,214,329)
OH	1,600,000	1,600,000	(245,000)		(245,000)
<b>Total contractual services:</b>	<b>34,834,070</b>	<b>34,834,070</b>	<b>1,343,582</b>	<b>-</b>	<b>1,343,582</b>
<b>One and upkeep of grounds:</b>					
Salaries	449,502	449,502			
<b>Total one and upkeep of grounds:</b>	<b>449,502</b>	<b>449,502</b>	<b>(12,955)</b>	<b>-</b>	<b>(12,955)</b>
<b>Security:</b>					
Salaries	\$ 5,095,367	\$ 5,095,367	\$ 85,465	\$	\$ 85,465
Cleaning, repair and maintenance services	60,000	60,000	49,960		49,960
General supplies	218,000	263,250	(71,981)		(26,965)
<b>Total security:</b>	<b>5,351,117</b>	<b>5,351,117</b>	<b>(36,268)</b>	<b>58,501</b>	<b>(277,167)</b>
<b>Student transportation services:</b>					
Salaries for pupil transportation - regular (between home and school) - regular	1,463,362	1,463,362	231,219		231,219
Salaries for pupil transportation - special (between home and school) - special	348,123	348,123	(265,088)		(265,088)
Salaries for all other school (other than bus, home & school)	603,000	603,000	79,656		79,656
Purchased professional - technical services	15,000	15,000			
Cleaning, repair and maintenance services	290,000	290,000	31,074		31,074
Contracted services - all in lieu of payments - nonpublic schools	663,668	663,668	40,385		40,385
Contracted services - (between home and school) - vendors	881,025	881,025	92,496		92,496
Contracted services - (either in between home and school) - vendors	221,416	221,416	12,822		12,822
Contracted services - (special education students) - vendors	8,547,560	8,547,560	2,946,508		2,946,508
Contracted services - (Special education students) - joint agreement	507,771	507,771	310,516		310,516
Miscellaneous purchased services - transportation	15,383	15,383	(2,129)		(2,129)
Supplies and materials	29,324	29,324	(6,389)		(6,389)
Transportation supplies			40,354		40,354
Other objects	3,930	3,930	(1,880)		(1,880)
<b>Total student transportation services:</b>	<b>15,610,182</b>	<b>15,610,182</b>	<b>3,267,744</b>	<b>38,327</b>	<b>3,285,021</b>
<b>Allocated employee benefits:</b>					
Regular programs - instruction:					
Social security contribution	393,003	393,003	(15,388)		(15,388)
Other retirement contributions	1,517,026	1,517,026			
Health benefits	845,448	845,448	(197,592)		(197,592)
Tuition reimbursement	450,000	450,000			
<b>Total regular programs - instruction:</b>	<b>3,205,377</b>	<b>3,205,377</b>	<b>(212,950)</b>	<b>-</b>	<b>(212,950)</b>
Special programs - instruction:					
Other retirement contributions	124,803	124,803	75,689		75,689
Unemployment compensation	1,279,809	1,279,809			
Health benefits	834,305	834,305	(150,650)		(150,650)
<b>Total special programs - instruction:</b>	<b>2,238,917</b>	<b>2,238,917</b>	<b>(74,961)</b>	<b>-</b>	<b>(74,961)</b>
<b>Other instructional programs - instruction:</b>					
Social security contribution	131,470	131,470	2,465		2,465
<b>Total other instructional programs - instruction:</b>	<b>131,470</b>	<b>131,470</b>	<b>2,465</b>	<b>-</b>	<b>2,465</b>

JERSEY CITY PUBLIC SCHOOLS  
 General Fund  
 Combining Schedule of Revenue, Expenses, Encumbrances and Change in Fund Balance - Budget and Actual  
 (Budgetary Basis)  
 for the Fiscal Year Ended June 30, 2015

Operating Fund 11-13	FINAL BUDGET		ACTUAL	
	Operating Fund 11-13	Total General Fund	Operating Fund 11-13	Total General Fund
\$ 1,631,717	\$ 1,631,717	\$ 1,631,717	\$ 1,614,329	\$ 1,614,329
38,941	38,941	38,941	38,941	38,941
620,720	620,720	620,720	459,274	459,274
7,408	7,408	7,408	7,408	7,408
2,900	2,900	2,900	1,628	1,628
26,653	26,653	26,653	26,466	26,466
38,652	38,652	38,652	33,470	33,470
2,265,291	2,265,291	2,265,291	2,183,120	2,183,120
4,897,138	4,897,138	4,897,138	4,897,131	4,897,131
8,812,878	8,812,878	8,812,805	8,163,205	8,163,205
974,652	974,652	974,652	876,486	876,486
10,529,381	10,529,381	10,529,381	13,738,622	13,738,622
17,224,326	17,224,326	17,224,326	17,224,694	17,224,694
3,457,411	3,457,411	3,457,411	3,457,411	3,457,411
867,754	867,754	867,754	644,626	644,626
767,603	767,603	767,603	724,603	724,603
1,124,702	1,124,702	1,124,702	1,097,996	1,097,996
2,379,615	2,379,615	2,379,615	2,379,283	2,379,283
3,337	3,337	3,337	3,336	3,336
3,433,249	3,433,249	3,433,249	2,995,791	2,995,791
1,292,282	1,292,282	1,292,282	1,241,018	1,241,018
1,619,184	1,619,184	1,619,184	1,619,638	1,619,638
5,793,971	5,793,971	5,793,971	5,793,971	5,793,971
1,856,355	1,856,355	1,856,355	1,856,355	1,856,355
36,178,052	36,178,052	36,178,052	34,733,656	34,733,656
436,347	436,347	436,347	436,333	436,333
436,347	436,347	436,347	436,333	436,333
2,189,702	2,189,702	2,189,702	2,189,668	2,189,668
1,466,410	1,466,410	1,466,410	1,466,410	1,466,410
162,419	162,419	162,419	17,446	17,446
2,415,881	2,415,881	2,415,881	2,372,869	2,372,869
			5,295,388	5,295,388
1,694,381	1,694,381	1,694,381	1,694,239	1,694,239
104,035	104,035	104,035	104,031	104,031
683,656	683,656	683,656	683,649	683,649
15,900	15,900	15,900	15,900	15,900
321,074	321,074	321,074	307,741	307,741
704,053	704,053	704,053	693,693	693,693
973,321	973,321	973,321	973,320	973,320
234,238	234,238	234,238	230,482	230,482
11,494,068	11,494,068	11,494,068	10,108,156	10,108,156
818,287	818,287	818,287	698,234	698,234
13,454	13,454	13,454	13,454	13,454
22,935	22,935	22,935	22,670	22,670
40,554	40,554	40,554	40,554	40,554
2,070	2,070	2,070	2,070	2,070
17,120,626	17,120,626	17,120,626	15,488,450	15,488,450
			287,235	287,235
378,515	378,515	378,515	365,843	365,843
1,517,026	1,517,026	1,517,026	1,517,026	1,517,026
647,866	647,866	647,866	590,778	590,778
450,000	450,000	450,000	414,839	414,839
2,923,427	2,923,427	2,923,427	2,888,486	2,888,486
200,492	200,492	200,492	159,464	159,464
1,279,809	1,279,809	1,279,809	1,279,809	1,279,809
683,685	683,685	683,685	683,685	683,685
2,163,986	2,163,986	2,163,986	2,078,615	2,078,615
138,635	138,635	138,635	126,996	126,996
138,635	138,635	138,635	126,996	126,996

JERSEY CITY PUBLIC SCHOOLS  
 Operating Fund Budget and Actual  
 General Fund Budget and Actual  
 Combining Schedule of Revenue, Expenses, Transfers and Changes to Fund Balance - Budget and Actual  
 (Budgetary Basis)  
 for the Fiscal Year Ended June 30, 2015

	ORIGINAL BUDGET		BUDGET TRANSFERS		Total General Fund
	Operating Fund 11-13	Blended Resource Fund IS	Operating Fund 11-13	Blended Resource Fund IS	
Attendance and social work services:					
Social security contribution	\$ 16,737	\$	\$ 16,737	\$ 2,145	\$ 18,882
Health benefits	52,653		52,653	(5,440)	47,213
Total attendance and social work services	69,390		69,390	(3,295)	66,095
Health services:					
Social security contribution	22,995		22,995	(17,132)	5,863
Health benefits	377,956		377,956	(46,850)	331,106
Total health services	400,951		400,951	(63,982)	336,969
Capital services:					
Social security contribution	365,288		365,288	(31,002)	334,286
Other retirement contributions	695,474		695,474		695,474
Health benefits	1,099,336		1,099,336	(204,783)	894,553
Total capital services	2,160,098		2,160,098	(235,785)	1,924,313
Administrative information technology:					
Social security contribution	117,641		117,641	3,758	121,399
Other retirement contributions	67,575		67,575	(57,770)	9,805
Health benefits	307,527		307,527	(54,012)	253,515
Total administrative information technology	792,743		792,743	(107,982)	684,761
Other support student related services:					
Social security contribution	6,061		6,061	4,115	10,176
Health benefits	459,877		459,877	(126,223)	333,654
Total other support student related services	465,938		465,938	(122,108)	343,830
Other support services - extraordinary services:					
Social security contribution	177,838		177,838	(2,980)	174,858
Other retirement contributions	199,448		199,448		199,448
Health benefits	895,973		895,973	(250,313)	645,660
Total other support services - extraordinary services	1,273,259		1,273,259	(253,293)	1,020,000
Other support students - guidance:					
Social security contribution	13,245		13,245	(6,200)	7,045
Health benefits	63,483		63,483	(30,652)	32,831
Total other support students - guidance	76,728		76,728	(36,852)	39,876
Other support students - child study team:					
Social security contribution	16,434		16,434	(4,895)	11,539
Health benefits	2,738,833		2,738,833	(734,371)	2,004,462
Total other support students - child study team	2,755,267		2,755,267	(739,266)	2,016,001
Improvement of instruction services:					
Social security contribution	134,477		134,477	19,665	154,142
Other retirement contributions	304,536		304,536		304,536
Health benefits	1,282,401		1,282,401	(919,617)	362,784
Total improvement of instruction services	1,721,414		1,721,414	(899,552)	821,862
Educational media services/school library:					
Social security contribution	8,178		8,178	(125)	8,053
Health benefits	32,196		32,196	(14,600)	17,596
Total educational media services/school library	40,374		40,374	(14,725)	25,649
Support services - general administration:					
Social security contribution	181,968		181,968	(16,636)	165,332
Other retirement contributions	980,278		980,278	(127,600)	852,678
Health benefits	66,795		66,795	(32,225)	34,570
Total support services - general administration	1,839,051		1,839,051	(276,461)	1,562,590
Support services - school administration:					
Social security contribution	9,321		9,321	5,352	14,673
Other retirement contributions	943,437		943,437		943,437
Health benefits	66,795		66,795	(5,225)	61,570
Total support services - school administration	1,024,553		1,024,553	(1,100)	1,023,453
Required maintenance for school facilities:					
Social security contribution	304,196		304,196	(25,615)	278,581
Other retirement contributions	520,241		520,241		520,241
Health benefits	1,159,590		1,159,590	(519,876)	639,714
Total required maintenance for school facilities	1,983,937		1,983,937	(545,491)	1,438,446
Custodial services:					
Social security contribution	1,163,038		1,163,038	108,185	1,271,223
Other retirement contributions	1,445,915		1,445,915	(340,020)	1,105,895
Health benefits	5,679,450		5,679,450	(1,027,831)	4,651,619
Total custodial services	8,389,353		8,389,353	(1,409,656)	6,979,697
Care and upkeep of grounds:					
Social security contribution	33,852		33,852	(3,898)	29,954
Other retirement contributions	59,090		59,090		59,090
Health benefits	216,853		216,853	(68,750)	148,103
Total care and upkeep of grounds	309,795		309,795	(72,648)	237,147

JERSEY CITY PUBLIC SCHOOLS  
General Fund  
Combining Schedules of Revenue, Expenses and Changes in Fund Balance - Budget and Actual  
(Budgetary Basis)  
for the Fiscal Year Ended June 30, 2015

	FINAL BUDGET		ACTUAL	
	Operating Fund 11-B	Total General Fund	Operating Fund 11-B	Total General Fund
			Blended Resource Fund FS	Blended Resource Fund FS
\$	12,902	\$ 12,902	\$ 11,867	\$ 11,867
	47,213	47,213	47,128	47,128
	60,115	60,115	58,895	58,995
	5,863	5,863	3,276	3,276
	3,603	3,603	2,653	2,653
	33,022	33,022	26,971	26,211
	334,286	334,286	324,297	324,297
	695,474	695,474	695,474	695,474
	894,553	894,553	894,343	894,343
	1,924,413	1,924,413	1,914,114	1,914,114
	121,899	121,899	119,511	119,511
	185,278	185,278	185,278	185,278
	339,257	339,257	338,837	338,837
	646,434	646,434	643,626	643,626
	10,176	10,176	8,824	8,824
	324,652	324,652	314,012	314,012
	334,828	334,828	322,816	322,816
	124,648	124,648	118,877	118,877
	199,448	199,448	199,448	199,448
	645,658	645,658	630,162	630,162
	969,264	969,264	948,487	948,487
	7,045	7,045	3,056	3,056
	24,879	24,879	30,054	30,054
	39,923	39,923	34,070	34,070
	11,539	11,539	9,393	9,393
	2,004,476	2,004,476	1,967,617	1,967,617
	2,016,015	2,016,015	1,997,610	1,997,610
	154,142	154,142	152,819	152,819
	394,336	394,336	364,536	364,536
	762,244	762,244	756,902	756,902
	1,471,089	1,471,089	1,466,281	1,466,281
	1,271,161	1,271,161	1,261,281	1,261,281
	8,653	8,653	6,523	6,523
	17,596	17,596	16,385	16,385
	25,649	25,649	23,108	23,108
	165,132	165,132	162,337	162,337
	852,678	852,678	842,678	842,678
	384,039	384,039	380,666	380,666
	7,050	7,050	7,050	7,050
	1,609,090	1,609,090	1,595,701	1,595,701
	14,673	14,673	13,287	13,287
	943,437	943,437	943,437	943,437
	61,179	61,179	58,898	58,898
	1,019,681	1,019,681	1,016,622	1,016,622
	278,381	278,381	274,392	274,392
	520,241	520,241	520,241	520,241
	639,624	639,624	639,621	639,621
	1,438,446	1,438,446	1,434,254	1,434,254
	1,272,143	1,272,143	1,248,215	1,248,215
	1,065,945	1,065,945	1,095,945	1,095,945
	4,611,599	4,611,599	4,611,552	4,611,552
	6,979,687	6,979,687	6,945,242	6,945,242
	29,954	29,954	28,969	28,969
	32,000	32,000	30,030	30,030
	14,103	14,103	14,103	14,103
	237,107	237,107	236,108	236,108

**JERSEY CITY PUBLIC SCHOOLS**  
 General Fund  
 Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual  
 (Budgetary Basis)  
 for the Fiscal Year Ended June 30, 2015

	ORIGINAL BUDGET			BUDGET TRANSFERS			Total General Fund
	Operating Fund Fund 11-13	Revised Resource Fund 15	Totals General Fund	Operating Fund Fund 11-13	Revised Resource Fund 15	Total General Fund	
Special:							
Social security contribution	\$ 188,330	\$ 182,330	\$ 182,330	\$ (13,560)		\$ (13,560)	
Other retirement contributions	813,906	813,906	813,906				
Health benefits	349,586	349,586	349,586	(357,54)		(35,754)	
Other employee benefits	65,600	65,600	65,600				
Total security	1,416,802	1,416,802	1,416,802	(493,114)		(493,114)	
Student transportation services:							
Social security contribution	183,189	183,189	183,189	5,421		5,421	
Other retirement contributions	21,767	21,767	21,767				
Health benefits	632,897	632,897	632,897	(101,967)		(101,967)	
Other Employee Benefits	20,197	20,197	20,197	(18,189)		(18,189)	
Total student transportation services	1,077,546	1,077,546	1,077,546	(114,753)		(114,753)	
Dual/second employee benefits:							
Personal services - health benefits	442,234	\$ 61,368,291	61,810,515	(136,783)	\$ (1,477,234)	(1,614,017)	
Social security contribution	150,000	2,096,097	2,096,097	366	412,073	412,439	
Group insurance			150,000	(96,408)		(96,408)	
TPAF contribution				2,738	402,704	405,442	
Other retirement contributions	4,085,633	4,085,633	4,085,633	30,660		30,660	
Voluntary contributions	4,677,877	63,464,388	68,142,265	1,169,900		1,169,900	
Total unallocated employee benefits			68,142,265	969,193	(665,457)	303,736	
One-Benefit TPAF pension contributions (non-budgeted)							
Reimbursed TPAF social security contributions (non budgeted)							
Total one-benefit contributions							
Total unallocated expenditures	177,297,720	109,153,091	286,450,811	2,896,557	(346,533)	2,550,024	
<b>TOTAL EXPENDITURES -</b>							
<b>CURRENT EXPENSE</b>	179,539,861	317,115,137	516,654,198	3,713,861	544,377	4,258,238	
<b>CAPITAL OUTLAY:</b>							
Equipment:							
Kiddergarden		10,000	10,000		5,500	5,500	
Crucies 1 - 5		76,830	76,830		19,606	19,606	
Crucies 6 - 8		82,700	82,700		(6,863)	(6,863)	
Crucies 9-12		128,200	128,200	77,875	(80,986)	(2,111)	
School education - instruction:							
Preschool disabilities				4,406		4,406	
Instruction	65,540	65,540	65,540	42,460		42,460	
Security	34,321	34,321	34,321	98,712	20,583	119,295	
General administration		67,500	67,500	5,151	(29,923)	(24,772)	
School administration	75,000	75,000	75,000	495,587		495,587	
Central services	30,000	30,000	30,000				
Administrative information technology	125,000	125,000	125,000	82,712		82,712	
Special services				360,000		360,000	
School operations	344,647	313,250	657,897	1,166,903	(70,855)	1,096,048	
Total equipment							
Facilities acquisition and construction services:							
Architect/engineering services				921,720		921,720	
Other professional/technical services				377,172		377,172	
Construction services				5,937,913		5,937,913	
Supplies and materials				422,828		422,828	
Total facilities acquisition and construction services				7,659,633		7,659,633	
<b>TOTAL CAPITAL OUTLAY</b>	344,647	313,250	657,897	8,826,536	(70,855)	8,755,681	
<b>SPECIAL SCHOOLS:</b>							
Summer school - instruction:							
Salaries of teachers	338,400	338,400	338,400	79,944		79,944	
Purchased professional and educational services	4,856	4,856	4,856	10,278		10,278	
Supplies and materials	365,256	365,256	365,256	90,222		90,222	
Total summer school - instruction							
Summer school - support services:							
Salaries of teachers	134,139	134,139	134,139	(79,944)		(79,944)	
Social security contributions	37,682	37,682	37,682				
Total summer school - support services	171,821	171,821	171,821	(79,944)		(79,944)	

JERSEY CITY PUBLIC SCHOOLS  
General Fund  
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance - Budget and Actual  
(Budgetary Basis)  
For the Fiscal Year Ended June 30, 2015

Operating Fund Fund 11-13	FINAL BUDGET		Operating Fund Fund 11-13	ACTUAL	
	Blended Resource Fund 15	Total General Fund		Blended Resource Fund 15	Total General Fund
\$ 174,770		\$ 174,770	\$ 169,683		\$ 169,683
813,906		813,906	813,906		813,906
313,812		313,812	313,797		313,797
65,000		65,000	60,750		60,750
<u>1,367,488</u>	<u>-</u>	<u>1,367,488</u>	<u>1,358,136</u>	<u>-</u>	<u>1,358,136</u>
188,601		188,601	184,773		184,773
251,472		251,472	251,472		251,472
520,730		520,730	520,704		520,704
2,008		2,008	2,008		2,008
<u>962,811</u>	<u>-</u>	<u>962,811</u>	<u>958,957</u>	<u>-</u>	<u>958,957</u>
305,441	\$ 59,891,057	60,196,498	285,499	\$ 43,600,695	43,886,194
366	2,508,170	2,508,536	365	2,172,189	2,172,555
33,392		33,392	(6,898)		(6,898)
2,758		405,462			
30,260	-402,704	30,260	30,256		30,256
5,234,653		5,234,653	4,146,147		4,146,147
<u>5,647,070</u>	<u>62,801,931</u>	<u>68,449,001</u>	<u>4,455,370</u>	<u>45,772,884</u>	<u>50,228,254</u>
			36,092,943		36,092,943
			<u>17,932,869</u>		<u>17,932,869</u>
			54,025,812		54,025,812
<u>175,194,477</u>	<u>107,814,556</u>	<u>283,009,033</u>	<u>218,892,601</u>	<u>85,995,389</u>	<u>304,887,990</u>
<u>203,252,922</u>	<u>317,659,514</u>	<u>520,912,436</u>	<u>245,633,444</u>	<u>280,747,589</u>	<u>526,381,033</u>
	15,500	15,500		10,224	10,224
	96,456	96,456		94,243	94,243
	27,065	27,065		27,015	27,015
92,661	45,214	137,875	87,078	45,005	132,083
4,406		4,406	4,406		4,406
108,000		108,000	105,608		105,608
98,712	20,583	119,295		20,583	20,583
39,472		39,472	28,868		28,868
	37,577	37,577		35,935	35,935
570,567		570,567	3,395		3,395
30,000		30,000	28,900		28,900
207,732		207,732	119,023		119,023
<u>369,000</u>		<u>369,000</u>			
<u>1,511,550</u>	<u>242,395</u>	<u>1,753,945</u>	<u>377,278</u>	<u>233,005</u>	<u>610,283</u>
921,720		921,720	243,676		243,676
377,172		377,172			
5,937,913		5,937,913	2,938,447		2,938,447
422,828		422,828			
<u>7,659,633</u>	<u>-</u>	<u>7,659,633</u>	<u>3,182,123</u>	<u>-</u>	<u>3,182,123</u>
<u>9,171,183</u>	<u>242,395</u>	<u>9,413,578</u>	<u>3,559,401</u>	<u>233,005</u>	<u>3,792,406</u>
438,344		438,344	438,344		438,344
10,278		10,278	10,278		10,278
4,856		4,856	4,687		4,687
<u>453,478</u>	<u>-</u>	<u>453,478</u>	<u>453,369</u>	<u>-</u>	<u>453,369</u>
54,195		54,195	54,195		54,195
37,682		37,682	23,421		23,421
<u>91,877</u>	<u>-</u>	<u>91,877</u>	<u>77,616</u>	<u>-</u>	<u>77,616</u>

General Fund  
 Combining Schedule of Revenue, Expenditures and Changes in Fund Balance - Budget and Actual  
 (Budgetary Basis)  
 for the Fiscal Year Ended June 30, 2015

	ORIGINAL BUDGET			BUDGET TRANSFERS		
	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund
Evening school for the foreign born - local - instruction:						
Salaries of teachers	\$ 91,825		\$ 91,825	\$ 96,930		\$ 96,930
Other salaries for instruction	108,959		108,959	(56,430)		(56,430)
Total evening school for the foreign born - local - instruction:	200,784	-	200,784	40,500	-	40,500
Evening school for the foreign born - local - support services						
Salaries	68,680		68,680	(52,000)		(52,000)
Salaries of secretarial and clerical assistants				12,488		12,488
Personal services - employee benefits	65,921		65,921	(987)		(987)
Total evening school for the foreign born - local - support services	134,601	-	134,601	(40,499)	-	(40,499)
TOTAL SPECIAL SCHOOLS	870,462	-	870,462	10,279	-	10,279
Charter schools	52,624,424	-	52,624,424	85,161	-	85,161
Total expenditures	253,378,594	\$ 317,428,387	570,806,981	12,635,837	\$ 473,522	13,109,359
Excess (deficiency) of revenues over (under) expenditures	279,594,082	(317,428,387)	(37,834,305)	(12,635,837)	(473,522)	(13,109,359)
Other financing sources (uses):						
Transfers in - contribution to school based budget-general fund		312,498,405	312,498,405			
Transfers in - contribution to school based budget-general fund - encumbrances 13/14						
Transfers in - contribution to school based budget-special revenue fund		4,929,982	4,929,982			
Transfers in - capital projects fund						
Transfers out - contribution to school based budget	(312,498,405)		(312,498,405)			
Transfers out - contribution to school based budget - encumbrances 13-14						
Transfers out - enterprise funds						
Special item of revenue - prior year accrual canceled						
Total other financing sources (uses)	(312,498,405)	317,428,387	4,929,982	-	-	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(32,904,323)		(32,904,323)	(12,635,837)	(473,522)	(13,109,359)
Fund balances, July 1	37,216,002	545,208	37,761,210			
Fund balances, June 30	\$ 4,311,679	\$ 545,208	\$ 4,856,887	\$ (12,635,837)	\$ (473,522)	\$ (13,109,359)
Reconciliation of (Deficiency) excess of revenues and other financing sources (under) over expenditures and other financing uses						
Adjustment for prior year encumbrances, net				\$ (8,368,665)	\$ (473,522)	\$ (8,842,187)
Adjustment for appropriations				(1,367,172)		(1,367,172)
Budgeted fund balance - operating	\$ (32,904,323)		\$ (32,904,323)			
Budgeted fund balance - capital reserve				(2,900,000)		(2,900,000)
	\$ (32,904,323)	\$ -	\$ (32,904,323)	\$ (12,635,837)	\$ (473,522)	\$ (13,109,359)

General Fund  
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance - Budget and Actual  
(Budgetary Basis)  
for the Fiscal Year Ended June 30, 2015

Operating Fund Fund 11-13	FINAL BUDGET		Operating Fund Fund 11-13	ACTUAL	
	Blended Resource Fund 15	Total General Fund		Blended Resource Fund 15	Total General Fund
\$ 188,755		\$ 188,755	\$ 187,551		\$ 187,551
52,529		52,529	39,511		39,511
241,284	-	241,284	227,062	-	227,062
16,680		16,680	8,212		8,212
12,488		12,488	12,488		12,488
64,934		64,934	49,245		49,245
94,102	-	94,102	70,645	-	70,645
880,741	-	880,741	828,632	-	828,632
52,709,585		52,709,585	52,010,765		52,010,765
266,014,431	\$ 317,901,909	583,916,340	302,032,242	\$ 280,980,594	583,012,836
266,958,245	(317,901,909)	(50,943,664)	289,984,684	(280,980,594)	9,004,090
	312,498,405	312,498,405		276,148,804	276,148,804
				1,017,671	1,017,671
	4,929,982	4,929,982		4,358,268	4,358,268
			66		66
(312,498,405)		(312,498,405)	(276,148,804)		(276,148,804)
			(1,017,671)		(1,017,671)
			(231,416)		(231,416)
			4,681,206		4,681,206
(312,498,405)	317,428,387	4,929,982	(272,716,619)	281,524,743	8,808,124
(45,540,160)	(473,522)	(46,013,682)	17,268,065	544,149	17,812,214
24,948,416	307,964	25,256,380	68,417,996	473,522	68,891,518
\$ (20,591,744)	\$ (165,558)	\$ (20,757,302)	\$ 85,686,061	\$ 1,017,671	\$ 86,703,732
\$ (8,368,665)	\$ (473,522)	\$ (8,842,187)	\$ (8,368,665)	\$ (473,522)	\$ (8,842,187)
(1,367,172)		(1,367,172)	3,314,034		3,314,034
(32,904,323)		(32,904,323)	25,222,696	1,017,671	26,240,367
(2,900,000)		(2,900,000)	(2,900,000)		(2,900,000)
\$ (45,540,160)	\$ (473,522)	\$ (46,013,682)	\$ 17,268,065	\$ 544,149	\$ 17,812,214

**JERSEY CITY PUBLIC SCHOOLS**  
**Special Revenue Fund**  
**Budgetary Comparison Schedule**  
**(Budgetary Basis)**  
**for the Fiscal Year Ended June 30, 2015**

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
<b>REVENUES:</b>					
Local Sources		\$ 909,130	\$ 909,130	\$ 486,366	\$ 422,764
State Sources	\$ 71,923,507	500,847	72,424,354	65,988,794	6,435,560
Federal Sources	26,814,984	7,480,240	34,295,224	29,591,955	4,703,269
<b>Total revenues</b>	<u>98,738,491</u>	<u>8,890,217</u>	<u>107,628,708</u>	<u>96,067,115</u>	<u>11,561,593</u>
<b>EXPENDITURES:</b>					
<b>Instruction:</b>					
Salaries of Teachers	\$ 15,242,045	\$ 4,202,588	\$ 19,444,633	\$ 18,147,772	\$ 1,296,861
Other Salaries for Instruction	6,838,102	27,251	6,865,353	6,688,696	176,657
Purchased Professional & Technical Services		297,145	297,145	195,395	101,750
Purchased Prof Educational Services	563,306	(551,000)	12,306	8,000	4,306
Other Purchased Services	112,725	487,686	600,411	525,342	75,069
Tuition	5,639,121	172,879	5,812,000	5,658,946	153,054
General Supplies	8,626,016	(2,548,655)	6,077,361	5,403,018	674,343
Textbooks	205,191	59,701	264,892	218,292	46,600
Other Objects		262,857	262,857	219,612	43,245
<b>Total instruction</b>	<u>37,226,506</u>	<u>2,410,452</u>	<u>39,636,958</u>	<u>37,065,073</u>	<u>2,571,885</u>
<b>Support services:</b>					
Salaries of Supervisors of Instruction	889,849	196,083	1,085,932	848,754	237,178
Salaries of Program Directors	281,860		281,860	152,739	129,121
Salaries of Professional Staff	4,449,321	143,483	4,592,804	3,892,630	700,174
Salaries of Secretarial & Clerical Assistant	442,314	97,866	540,680	278,285	262,395
Other Salaries	1,281,244	1,399,686	2,680,930	2,140,028	540,902
Salaries of Community Parent Involvement Specialists	99,442	2,678	102,120	100,420	1,700
Salaries of Masters Teachers	1,937,426	(2,678)	1,934,748	1,515,557	419,191
Personal Services - Employee Benefits	9,864,008	1,128,638	10,992,646	8,019,782	2,972,864
Purchased Professional & Technical Services	282,167	5,173,510	5,455,677	4,171,151	1,284,526
Purchased Professional - Educational Services	5,454,739	(4,618,357)	836,382	688,928	147,454
Purchased Professional - Educational Services - pre-k	28,298,175	(585,540)	27,712,635	27,149,124	563,511
Other Purchased Professional Education Services	326,497	5,133	331,630	65,292	266,338
Other Purchased Professional Services		1,184,473	1,184,473	952,786	231,687
Rentals	594,115	17,500	611,615	486,804	124,811
Contracted Services - Transportation (Bet. Home & School)	613,384		613,384	613,384	-
Contracted Services - Transportation (Field Trips)	75,150	1,248	76,398	57,554	18,844
Tuition		15,086	15,086	15,086	-
Travel	26,000	5,905	31,905	5,723	26,182
Supplies and Materials	225,652	1,560,792	1,786,444	1,551,593	234,851
Other Object	50,000	140,347	190,347	171,207	19,140
Indirect costs		78,796	78,796	64,350	14,446
<b>Total support services</b>	<u>55,191,843</u>	<u>5,944,649</u>	<u>61,136,492</u>	<u>52,941,177</u>	<u>8,195,315</u>
<b>Facilities acquisition and construction services:</b>					
Instructional equipment	150,000	528,116	678,116	481,023	197,093
Noninstructional equipment	50,000	7,000	57,000	31,414	25,586
<b>Total facilities acquisition and const. services</b>	<u>200,000</u>	<u>535,116</u>	<u>735,116</u>	<u>512,437</u>	<u>222,679</u>
Contribution to Charter Schools	1,190,160		1,190,160	1,190,160	-
<b>Total expenditures</b>	<u>93,808,509</u>	<u>8,890,217</u>	<u>102,698,726</u>	<u>91,708,847</u>	<u>10,989,879</u>
<b>Other financing (uses)</b>					
Transfer to school based budget - Current Year	4,929,982	-	4,929,982	4,358,268	571,714
<b>Total other financing (uses)</b>	<u>4,929,982</u>	<u>-</u>	<u>4,929,982</u>	<u>4,358,268</u>	<u>571,714</u>
<b>Total Outflows</b>	<u>98,738,491</u>	<u>8,890,217</u>	<u>107,628,708</u>	<u>96,067,115</u>	<u>11,561,593</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing (Uses)</b>					
	-	-	-	-	-
<b>Fund balance, July 1</b>	-	-	-	-	-
<b>Fund balance, June 30</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Reconciliation to GAAP:</b>					
Last state aid payments not recognized on a GAAP basis				\$ (6,480,848)	
<b>Fund balance (deficit) per governmental special revenue fund (GAAP) (B-2)</b>				<u>\$ (6,480,848)</u>	

**JERSEY CITY PUBLIC SCHOOLS**  
**Note to Required Supplementary Information**  
**Budget to GAAP Reconciliation**

for the Fiscal Year Ended June 30, 2015

	General Fund	Special Revenue Fund
<b>Sources/inflows of resources</b>		
Actual amounts (budgetary basis) "revenue" from the budgetary comparison schedule	[C-1] \$ 592,016,926	[C-2] \$ 96,067,115
Difference - budgetary to GAAP:		
Grant accounting budgetary basis differs from GAAP in that encumbrances are recognized as expenditures, and the related revenue is recognized.		
Current year		(802,045)
Prior year (net of cancellations)		1,173,019
State aid payments recognized for GAAP statements in the current year, previously recognized for budgetary purposes.	41,487,515	6,320,368
State aid payments recognized for budgetary purposes, not recognized for GAAP statements.	(41,603,309)	(6,480,848)
Total revenues as reported on the statement of revenues, expenditures and changes in fund balances - governmental funds.	[B-2] \$ 591,901,132	[B-2] \$ 96,277,609
<b>Uses/outflows of resources</b>		
Actual amounts (budgetary basis) "total outflows" from the budgetary comparison schedule	[C-1] \$ 583,012,836	[C-2] \$ 91,708,847
Difference - budgetary to GAAP:		
Grant accounting budgetary basis differs from GAAP in that encumbrances are recognized as expenditures, and the related revenue is recognized.		
Current year		(802,045)
Prior year (net of cancellations)		1,173,019
Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds	[B-2] \$ 583,012,836	[B-2] \$ 92,079,821

## Supplementary Information

# School Level Schedules

**JERSEY CITY PUBLIC SCHOOLS**  
**General Fund**  
**Combining Balance Sheet - Budgetary Basis**  
**June 30, 2015**

	<b>Operating Fund Fund 11-13</b>	<b>Blended Resource Fund 15</b>	<b>Total General Fund</b>
	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>ASSETS:</b>			
Cash and cash equivalents	\$ 58,891,536	\$ 901,992	\$ 59,793,528
Receivables from other governments:			
Federal	453,421		453,421
State	46,385,446		46,385,446
Other	215,365		215,365
Other accounts receivable	33,853		33,853
Interfund receivable	41,921,225	13,234,182	55,155,407
Restricted assets:			
Cash and cash equivalents	<u>3,262,608</u>		<u>3,262,608</u>
<b>Total assets</b>	<u><u>\$ 151,163,454</u></u>	<u><u>\$ 14,136,174</u></u>	<u><u>\$ 165,299,628</u></u>
<b>LIABILITIES AND FUND BALANCES:</b>			
Liabilities:			
Payable to state government	\$ 1,176,420		\$ 1,176,420
Accounts payable and other current liabilities	6,287,844	\$ 165,909	6,453,753
Accrued salaries and wages	3,971,563	12,952,451	16,924,014
Interfund payable	<u>54,041,709</u>		<u>54,041,709</u>
<b>Total liabilities</b>	<u>65,477,536</u>	<u>13,118,360</u>	<u>78,595,896</u>
Fund balances:			
Restricted fund balance:			
Excess surplus - current year	28,663,557		28,663,557
Excess surplus - designated for subsequent year's expenditures	12,468,765		12,468,765
Capital reserve	3,262,608		3,262,608
Assigned fund balance:			
Other purposes	10,006,044	1,017,814	11,023,858
Designated for subsequent year's expenditures	19,281,235		19,281,235
Designated for subsequent year's expenditures - ARRA SEMI	745,189		745,189
Unassigned fund balance	<u>11,258,520</u>		<u>11,258,520</u>
<b>Total fund balances</b>	<u>85,685,918</u>	<u>1,017,814</u>	<u>86,703,732</u>
<b>Total liabilities and fund balances</b>	<u><u>\$ 151,163,454</u></u>	<u><u>\$ 14,136,174</u></u>	<u><u>\$ 165,299,628</u></u>

**JERSEY CITY PUBLIC SCHOOLS**  
**Blended Resource Fund 15**  
**Schedule of Expenditures Allocated by Resource Type - Actual**  
**for the Fiscal Year Ended June 30, 2015**

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<b><u>District-Wide</u></b>				
General Fund Contribution	\$ 312,498,405	98.30%	\$ 276,148,804	\$ 36,349,601
General Fund Reserve for Encumbrances at June 30, 2014	473,522	0.15%	473,522	
Total General Fund Resources	<u>312,971,927</u>	<u>98.45%</u>	<u>276,622,326</u>	<u>36,349,601</u>
Restricted Federal Resources:				
Title I, Part A	4,929,982	1.55%	\$ 4,358,268	571,714
Total Restricted Federal Resources	<u>4,929,982</u>	<u>1.55%</u>	<u>4,358,268</u>	<u>571,714</u>
Totals	<u>\$ 317,901,909</u>	<u>100.0%</u>	<u>\$ 280,980,594</u>	<u>\$ 36,921,315</u>

**JERSEY CITY PUBLIC SCHOOLS**  
**Blended Resource Fund 15**  
**Schedule of Expenditures Allocated by Resource Type - Actual**  
**for the Fiscal Year Ended June 30, 2015**

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<b><u>School: Frank R. Conwell # 3</u></b>				
General Fund Contribution	\$ 6,068,759	98.34%	\$ 5,610,640	\$ 458,119
General Fund Reserve for Encumbrances at June 30, 2014	3,762	0.06%	3,762	
Total General Fund Resources	<u>6,072,521</u>	<u>98.40%</u>	<u>5,614,402</u>	<u>458,119</u>
Restricted Federal Resources:				
Title I, Part A	98,866	1.60%	91,291	7,575
Total Restricted Federal Resources	<u>98,866</u>	<u>1.60%</u>	<u>91,291</u>	<u>7,575</u>
Totals	<u>\$ 6,171,387</u>	<u>100.00%</u>	<u>\$ 5,705,693</u>	<u>\$ 465,694</u>

**JERSEY CITY PUBLIC SCHOOLS**  
**Blended Resource Fund 15**  
**Schedule of Expenditures Allocated by Resource Type - Actual**  
**for the Fiscal Year Ended June 30, 2015**

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<b><u>School: Frank R. Conwell Middle School # 4</u></b>				
General Fund Contribution	\$ 9,115,341	98.26%	\$ 7,989,375	\$ 1,125,966
General Fund Reserve for Encumbrances at June 30, 2014	8,557	0.09%	8,557	
Total General Fund Resources	<u>9,123,898</u>	<u>98.36%</u>	<u>7,997,932</u>	<u>1,125,966</u>
Restricted Federal Resources:				
Title I, Part A	152,528	1.64%	133,353	19,175
Total Restricted Federal Resources	<u>152,528</u>	<u>1.64%</u>	<u>133,353</u>	<u>19,175</u>
Totals	<u>\$ 9,276,426</u>	<u>100.00%</u>	<u>\$ 8,131,285</u>	<u>\$ 1,145,141</u>

**JERSEY CITY PUBLIC SCHOOLS**  
**Blended Resource Fund 15**  
**Schedule of Expenditures Allocated by Resource Type - Actual**  
**for the Fiscal Year Ended June 30, 2015**

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<b><u>School: Dr. Michael Conti # 5</u></b>				
General Fund Contribution	\$ 7,355,495	98.54%	\$ 6,548,252	\$ 807,243
General Fund Reserve for Encumbrances at June 30, 2014	2,599	0.03%	2,599	
Total General Fund Resources	<u>7,358,094</u>	<u>98.58%</u>	<u>6,550,851</u>	<u>807,243</u>
Restricted Federal Resources:				
Title I, Part A	106,359	1.42%	94,362	11,997
Total Restricted Federal Resources	<u>106,359</u>	<u>1.42%</u>	<u>94,362</u>	<u>11,997</u>
Totals	<u>\$ 7,464,453</u>	<u>100.00%</u>	<u>\$ 6,645,213</u>	<u>\$ 819,240</u>

**JERSEY CITY PUBLIC SCHOOLS**  
**Blended Resource Fund 15**  
**Schedule of Expenditures Allocated by Resource Type - Actual**  
**for the Fiscal Year Ended June 30, 2015**

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<b><u>School: Jotham W. Wakeman # 6</u></b>				
General Fund Contribution	\$ 9,153,530	98.37%	\$ 7,934,373	\$ 1,219,157
General Fund Reserve for Encumbrances at June 30, 2014	74	0.00%	74	
Total General Fund Resources	<u>9,153,604</u>	<u>98.37%</u>	<u>7,934,447</u>	<u>1,219,157</u>
Restricted Federal Resources:				
Title I, Part A	152,045	1.63%	131,475	20,570
Total Restricted Federal Resources	<u>152,045</u>	<u>1.63%</u>	<u>131,475</u>	<u>20,570</u>
Totals	<u>\$ 9,305,649</u>	<u>100.00%</u>	<u>\$ 8,065,922</u>	<u>\$ 1,239,727</u>

**JERSEY CITY PUBLIC SCHOOLS**  
**Blended Resource Fund 15**  
**Schedule of Expenditures Allocated by Resource Type - Actual**  
**for the Fiscal Year Ended June 30, 2015**

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<b><u>School: Franklin L. Williams Middle School (Heights) # 7</u></b>				
General Fund Contribution	\$ 10,943,583	98.07%	\$ 9,855,797	\$ 1,087,786
General Fund Reserve for Encumbrances at June 30, 2014	<u>24,208</u>	<u>0.22%</u>	<u>24,208</u>	
Total General Fund Resources	<u>10,967,791</u>	<u>98.29%</u>	<u>9,880,005</u>	<u>1,087,786</u>
Restricted Federal Resources:				
Title I, Part A	<u>190,963</u>	<u>1.71%</u>	<u>171,887</u>	<u>19,076</u>
Total Restricted Federal Resources	<u>190,963</u>	<u>1.71%</u>	<u>171,887</u>	<u>19,076</u>
Totals	<u>\$ 11,158,754</u>	<u>100.00%</u>	<u>\$ 10,051,892</u>	<u>\$ 1,106,862</u>

**JERSEY CITY PUBLIC SCHOOLS**  
**Blended Resource Fund 15**  
**Schedule of Expenditures Allocated by Resource Type - Actual**  
**for the Fiscal Year Ended June 30, 2015**

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<b><u>School: Charles E. Trefurt #8</u></b>				
General Fund Contribution	\$ 8,880,850	98.07%	\$ 8,160,212	\$ 720,638
General Fund Reserve for Encumbrances at June 30, 2014	3,351	0.04%	3,351	
Total General Fund Resources	<u>8,884,201</u>	<u>98.11%</u>	<u>8,163,563</u>	<u>720,638</u>
Restricted Federal Resources:				
Title I, Part A	171,141	1.89%	157,264	13,877
Total Restricted Federal Resources	<u>171,141</u>	<u>1.89%</u>	<u>157,264</u>	<u>13,877</u>
Totals	<u>\$ 9,055,342</u>	<u>100.00%</u>	<u>\$ 8,320,827</u>	<u>\$ 734,515</u>

**JERSEY CITY PUBLIC SCHOOLS**  
**Blended Resource Fund 15**  
**Schedule of Expenditures Allocated by Resource Type - Actual**  
**for the Fiscal Year Ended June 30, 2015**

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<b><u>School: Martin Luther King Jr. # 11</u></b>				
General Fund Contribution	\$ 8,045,373	97.75%	\$ 7,392,858	\$ 652,515
General Fund Reserve for Encumbrances at June 30, 2014	4,519	0.05%	4,519	
Total General Fund Resources	<u>8,049,892</u>	<u>97.81%</u>	<u>7,397,377</u>	<u>652,515</u>
Restricted Federal Resources:				
Title I, Part A	180,327	2.19%	165,630	14,697
Total Restricted Federal Resources	<u>180,327</u>	<u>2.19%</u>	<u>165,630</u>	<u>14,697</u>
Totals	<u>\$ 8,230,219</u>	<u>100.00%</u>	<u>\$ 7,563,007</u>	<u>\$ 667,212</u>

**JERSEY CITY PUBLIC SCHOOLS**  
**Blended Resource Fund 15**  
**Schedule of Expenditures Allocated by Resource Type - Actual**  
**for the Fiscal Year Ended June 30, 2015**

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<b><u>School: Julia A. Barnes # 12</u></b>				
General Fund Contribution	\$ 5,185,695	98.16%	\$ 4,228,181	\$ 957,514
General Fund Reserve for Encumbrances at June 30, 2014	20,827	0.39%	20,827	
Total General Fund Resources	<u>5,206,522</u>	<u>98.56%</u>	<u>4,249,008</u>	<u>957,514</u>
Restricted Federal Resources:				
Title I, Part A	76,143	1.44%	62,080	14,063
Total Restricted Federal Resources	<u>76,143</u>	<u>1.44%</u>	<u>62,080</u>	<u>14,063</u>
Totals	<u>\$ 5,282,665</u>	<u>100.00%</u>	<u>\$ 4,311,088</u>	<u>\$ 971,577</u>

**JERSEY CITY PUBLIC SCHOOLS**  
**Blended Resource Fund 15**  
**Schedule of Expenditures Allocated by Resource Type - Actual**  
**for the Fiscal Year Ended June 30, 2015**

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<b><u>School: Dr. Ronald Mc Nair Academic High School # 56</u></b>				
General Fund Contribution	\$ 8,465,283	99.37%	\$ 7,847,768	\$ 617,515
General Fund Reserve for Encumbrances at June 30, 2014	53,472	0.63%	53,472	
Total General Fund Resources	<u>8,518,755</u>	<u>100.00%</u>	<u>7,901,240</u>	<u>617,515</u>
Totals	<u>\$ 8,518,755</u>	<u>100.00%</u>	<u>\$ 7,901,240</u>	<u>\$ 617,515</u>

**JERSEY CITY PUBLIC SCHOOLS**  
**Blended Resource Fund 15**  
**Schedule of Expenditures Allocated by Resource Type - Actual**  
**for the Fiscal Year Ended June 30, 2015**

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<b><u>School: Ollie Culbreth Jr. # 14</u></b>				
General Fund Contribution	\$ 6,779,954	98.17%	\$ 6,072,140	\$ 707,814
General Fund Reserve for Encumbrances at June 30, 2014	9,564	0.14%	9,564	
Total General Fund Resources	<u>6,789,518</u>	<u>98.31%</u>	<u>6,081,704</u>	<u>707,814</u>
Restricted Federal Resources:				
Title I, Part A	116,753	1.69%	104,548	12,205
Total Restricted Federal Resources	<u>116,753</u>	<u>1.69%</u>	<u>104,548</u>	<u>12,205</u>
Totals	<u>\$ 6,906,271</u>	<u>100.00%</u>	<u>\$ 6,186,252</u>	<u>\$ 720,019</u>

**JERSEY CITY PUBLIC SCHOOLS**  
**Blended Resource Fund 15**  
**Schedule of Expenditures Allocated by Resource Type - Actual**  
**for the Fiscal Year Ended June 30, 2015**

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<b><u>School: Whitney M. Young Jr. Primary School # 15</u></b>				
General Fund Contribution	\$ 9,800,724	97.96%	\$ 8,926,329	\$ 874,395
General Fund Reserve for Encumbrances at June 30, 2014	5,650	0.06%	5,650	
Total General Fund Resources	<u>9,806,374</u>	<u>98.02%</u>	<u>8,931,979</u>	<u>874,395</u>
Restricted Federal Resources:				
Title I, Part A	198,456	1.98%	180,426	18,030
Total Restricted Federal Resources	<u>198,456</u>	<u>1.98%</u>	<u>180,426</u>	<u>18,030</u>
Totals	<u>\$ 10,004,830</u>	<u>100.00%</u>	<u>\$ 9,112,405</u>	<u>\$ 892,425</u>

**JERSEY CITY PUBLIC SCHOOLS**  
**Blended Resource Fund 15**  
**Schedule of Expenditures Allocated by Resource Type - Actual**  
**for the Fiscal Year Ended June 30, 2015**

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<b><u>School: Cornelia F. Bradford # 16</u></b>				
General Fund Contribution	\$ 3,718,020	100.00%	\$ 3,471,951	\$ 246,069
Total General Fund Resources	<u>3,718,020</u>	<u>100.00%</u>	<u>3,471,951</u>	<u>246,069</u>
Totals	<u>\$ 3,718,020</u>	<u>100.00%</u>	<u>\$ 3,471,951</u>	<u>\$ 246,069</u>

**JERSEY CITY PUBLIC SCHOOLS**  
**Blended Resource Fund 15**  
**Schedule of Expenditures Allocated by Resource Type - Actual**  
**for the Fiscal Year Ended June 30, 2015**

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<b><u>School: Joseph H. Breusinger # 17</u></b>				
General Fund Contribution	\$ 11,540,270	97.55%	\$ 9,942,343	\$ 1,597,927
General Fund Reserve for Encumbrances at June 30, 2014	21,236	0.18%	21,236	
Total General Fund Resources	<u>11,561,506</u>	<u>97.73%</u>	<u>9,963,579</u>	<u>1,597,927</u>
Restricted Federal Resources:				
Title I, Part A	269,040	2.27%	231,427	37,613
Total Restricted Federal Resources	<u>269,040</u>	<u>2.27%</u>	<u>231,427</u>	<u>37,613</u>
Totals	<u>\$ 11,830,546</u>	<u>100.00%</u>	<u>\$ 10,195,006</u>	<u>\$ 1,635,540</u>

**JERSEY CITY PUBLIC SCHOOLS**  
**Blended Resource Fund 15**  
**Schedule of Expenditures Allocated by Resource Type - Actual**  
**for the Fiscal Year Ended June 30, 2015**

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<b><u>School: Public School # 20</u></b>				
General Fund Contribution	\$ 5,724,205	97.70%	\$ 4,932,531	\$ 791,674
General Fund Reserve for Encumbrances at June 30, 2014	404	0.01%	404	
Total General Fund Resources	<u>5,724,609</u>	<u>97.71%</u>	<u>4,932,935</u>	<u>791,674</u>
Restricted Federal Resources:				
Title I, Part A	134,399	2.29%	115,612	18,787
Total Restricted Federal Resources	<u>134,399</u>	<u>2.29%</u>	<u>115,612</u>	<u>18,787</u>
Totals	<u>\$ 5,859,008</u>	<u>100.00%</u>	<u>\$ 5,048,547</u>	<u>\$ 810,461</u>

**JERSEY CITY PUBLIC SCHOOLS**  
**Blended Resource Fund 15**  
**Schedule of Expenditures Allocated by Resource Type - Actual**  
**for the Fiscal Year Ended June 30, 2015**

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<b><u>School: Rev. Dr. Ercel F. Webb # 22</u></b>				
General Fund Contribution	\$ 7,253,633	97.92%	\$ 6,523,014	\$ 730,619
General Fund Reserve for Encumbrances at June 30, 2014	107	0.00%	107	
Total General Fund Resources	<u>7,253,740</u>	<u>97.92%</u>	<u>6,523,121</u>	<u>730,619</u>
Restricted Federal Resources:				
Title I, Part A	153,979	2.08%	138,563	15,416
Total Restricted Federal Resources	<u>153,979</u>	<u>2.08%</u>	<u>138,563</u>	<u>15,416</u>
Totals	<u>\$ 7,407,719</u>	<u>100.00%</u>	<u>\$ 6,661,684</u>	<u>\$ 746,035</u>

**JERSEY CITY PUBLIC SCHOOLS**  
**Blended Resource Fund 15**  
**Schedule of Expenditures Allocated by Resource Type - Actual**  
**for the Fiscal Year Ended June 30, 2015**

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<b><u>School: Mahatma K. Gandhi # 23</u></b>				
General Fund Contribution	\$ 14,639,781	98.14%	\$ 12,816,661	\$ 1,823,120
General Fund Reserve for Encumbrances at June 30, 2014	5,585	0.04%	5,585	
Total General Fund Resources	<u>14,645,366</u>	<u>98.18%</u>	<u>12,822,246</u>	<u>1,823,120</u>
Restricted Federal Resources:				
Title I, Part A	271,215	1.82%	237,691	33,524
Total Restricted Federal Resources	<u>271,215</u>	<u>1.82%</u>	<u>237,691</u>	<u>33,524</u>
Totals	<u>\$ 14,916,581</u>	<u>100.00%</u>	<u>\$ 13,059,937</u>	<u>\$ 1,856,644</u>

**JERSEY CITY PUBLIC SCHOOLS**  
**Blended Resource Fund 15**  
**Schedule of Expenditures Allocated by Resource Type - Actual**  
**for the Fiscal Year Ended June 30, 2015**

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<b><u>School: Chaplin Charles Watters # 24</u></b>				
General Fund Contribution	\$ 9,928,497	98.12%	\$ 8,411,588	\$ 1,516,909
General Fund Reserve for Encumbrances at June 30, 2014	6,786	0.07%	6,786	
Total General Fund Resources	<u>9,935,283</u>	<u>98.19%</u>	<u>8,418,374</u>	<u>1,516,909</u>
Restricted Federal Resources:				
Title I, Part A	183,469	1.81%	155,181	28,288
Total Restricted Federal Resources	<u>183,469</u>	<u>1.81%</u>	<u>155,181</u>	<u>28,288</u>
Totals	<u>\$ 10,118,752</u>	<u>100.00%</u>	<u>\$ 8,573,555</u>	<u>\$ 1,545,197</u>

**JERSEY CITY PUBLIC SCHOOLS**  
**Blended Resource Fund 15**  
**Schedule of Expenditures Allocated by Resource Type - Actual**  
**for the Fiscal Year Ended June 30, 2015**

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<b><u>School: Nicolas Copernicus # 25</u></b>				
General Fund Contribution	\$ 8,272,126	98.23%	\$ 7,203,892	\$ 1,068,234
General Fund Reserve for Encumbrances at June 30, 2014	548	0.02%	548	
Total General Fund Resources	<u>8,272,674</u>	<u>98.25%</u>	<u>7,204,440</u>	<u>1,068,234</u>
Restricted Federal Resources:				
Title I, Part A	147,694	1.75%	128,323	19,371
Total Restricted Federal Resources	<u>147,694</u>	<u>1.75%</u>	<u>128,323</u>	<u>19,371</u>
Totals	<u>\$ 8,420,368</u>	<u>100.00%</u>	<u>\$ 7,332,763</u>	<u>\$ 1,087,605</u>

**JERSEY CITY PUBLIC SCHOOLS**  
**Blended Resource Fund 15**  
**Schedule of Expenditures Allocated by Resource Type - Actual**  
**for the Fiscal Year Ended June 30, 2015**

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<b><u>School: Alfred E. Zampella # 27</u></b>				
General Fund Contribution	\$ 10,659,659	98.10%	\$ 9,830,612	\$ 829,047
General Fund Reserve for Encumbrances at June 30, 2014	1,042	0.01%	1,042	
Total General Fund Resources	<u>10,660,701</u>	<u>98.11%</u>	<u>9,831,654</u>	<u>829,047</u>
Restricted Federal Resources:				
Title I, Part A	204,983	1.89%	189,398	15,585
Total Restricted Federal Resources	<u>204,983</u>	<u>1.89%</u>	<u>189,398</u>	<u>15,585</u>
Totals	<u>\$ 10,865,684</u>	<u>100.00%</u>	<u>\$ 10,021,052</u>	<u>\$ 844,632</u>

**JERSEY CITY PUBLIC SCHOOLS**  
**Blended Resource Fund 15**  
**Schedule of Expenditures Allocated by Resource Type - Actual**  
**for the Fiscal Year Ended June 30, 2015**

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<b><u>School: Christa Mc Auliffe # 28</u></b>				
General Fund Contribution	\$ 10,316,505	98.02%	\$ 9,619,377	\$ 697,128
General Fund Reserve for Encumbrances at June 30, 2014	4,504	0.04%	4,504	
Total General Fund Resources	<u>10,321,009</u>	<u>98.06%</u>	<u>9,623,881</u>	<u>697,128</u>
Restricted Federal Resources:				
Title I, Part A	204,258	1.94%	190,397	13,861
Total Restricted Federal Resources	<u>204,258</u>	<u>1.94%</u>	<u>190,397</u>	<u>13,861</u>
Totals	<u>\$ 10,525,267</u>	<u>100.00%</u>	<u>\$ 9,814,278</u>	<u>\$ 710,989</u>

**JERSEY CITY PUBLIC SCHOOLS**  
**Blended Resource Fund 15**  
**Schedule of Expenditures Allocated by Resource Type - Actual**  
**for the Fiscal Year Ended June 30, 2015**

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<b><u>School: Gladys Nunnery # 29</u></b>				
General Fund Contribution	\$ 3,825,406	97.51%	\$ 3,585,696	\$ 239,710
General Fund Reserve for Encumbrances at June 30, 2014	574	0.01%	574	
Total General Fund Resources	<u>3,825,980</u>	<u>97.52%</u>	<u>3,586,270</u>	<u>239,710</u>
Restricted Federal Resources:				
Title I, Part A	97,173	2.48%	91,201	5,972
Total Restricted Federal Resources	<u>97,173</u>	<u>2.48%</u>	<u>91,201</u>	<u>5,972</u>
Totals	<u>\$ 3,923,153</u>	<u>100.00%</u>	<u>\$ 3,677,471</u>	<u>\$ 245,682</u>

**JERSEY CITY PUBLIC SCHOOLS**  
**Blended Resource Fund 15**  
**Schedule of Expenditures Allocated by Resource Type - Actual**  
**for the Fiscal Year Ended June 30, 2015**

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<b><u>School: Alexander D. Sullivan # 30</u></b>				
General Fund Contribution	\$ 8,288,595	98.03%	\$ 7,582,921	\$ 705,674
General Fund Reserve for Encumbrances at June 30, 2014	370	0.01%	370	
Total General Fund Resources	<u>8,288,965</u>	<u>98.04%</u>	<u>7,583,291</u>	<u>705,674</u>
Restricted Federal Resources:				
Title I, Part A	166,065	1.96%	151,604	14,461
Total Restricted Federal Resources	<u>166,065</u>	<u>1.96%</u>	<u>151,604</u>	<u>14,461</u>
Totals	<u>\$ 8,455,030</u>	<u>100.00%</u>	<u>\$ 7,734,895</u>	<u>\$ 720,135</u>

**JERSEY CITY PUBLIC SCHOOLS**  
**Blended Resource Fund 15**  
**Schedule of Expenditures Allocated by Resource Type - Actual**  
**for the Fiscal Year Ended June 30, 2015**

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<b><u>School: Anthony J. Infante # 31</u></b>				
General Fund Contribution	\$ 4,023,184	99.24%	\$ 3,685,086	\$ 338,098
Total General Fund Resources	<u>4,023,184</u>	<u>99.24%</u>	<u>3,685,086</u>	<u>338,098</u>
Restricted Federal Resources:				
Title I, Part A	30,941	0.76%	28,221	2,720
Total Restricted Federal Resources	<u>30,941</u>	<u>0.76%</u>	<u>28,221</u>	<u>2,720</u>
Totals	<u>\$ 4,054,125</u>	<u>100.00%</u>	<u>\$ 3,713,307</u>	<u>\$ 340,818</u>

**JERSEY CITY PUBLIC SCHOOLS**  
**Blended Resource Fund 15**  
**Schedule of Expenditures Allocated by Resource Type - Actual**  
**for the Fiscal Year Ended June 30, 2015**

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<b><u>School: Dr. Paul Rafalides # 33</u></b>				
General Fund Contribution	\$ 4,484,027	98.06%	\$ 3,906,289	\$ 577,738
General Fund Reserve for Encumbrances at June 30, 2014	5,192	0.12%	5,192	
Total General Fund Resources	<u>4,489,219</u>	<u>98.18%</u>	<u>3,911,481</u>	<u>577,738</u>
Restricted Federal Resources:				
Title I, Part A	83,153	1.82%	72,509	10,644
Total Restricted Federal Resources	<u>83,153</u>	<u>1.82%</u>	<u>72,509</u>	<u>10,644</u>
Totals	<u>\$ 4,572,372</u>	<u>100.00%</u>	<u>\$ 3,983,990</u>	<u>\$ 588,382</u>

**JERSEY CITY PUBLIC SCHOOLS**  
**Blended Resource Fund 15**  
**Schedule of Expenditures Allocated by Resource Type - Actual**  
**for the Fiscal Year Ended June 30, 2015**

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<b><u>School: Public School # 34</u></b>				
General Fund Contribution	\$ 6,900,118	98.10%	\$ 6,144,121	\$ 755,997
General Fund Reserve for Encumbrances at June 30, 2014	6,758	0.10%	6,758	
Total General Fund Resources	<u>6,906,876</u>	<u>98.20%</u>	<u>6,150,879</u>	<u>755,997</u>
Restricted Federal Resources:				
Title I, Part A	126,906	1.80%	112,745	14,161
Total Restricted Federal Resources	<u>126,906</u>	<u>1.80%</u>	<u>112,745</u>	<u>14,161</u>
Totals	<u>\$ 7,033,782</u>	<u>100.00%</u>	<u>\$ 6,263,624</u>	<u>\$ 770,158</u>

**JERSEY CITY PUBLIC SCHOOLS**  
**Blended Resource Fund 15**  
**Schedule of Expenditures Allocated by Resource Type - Actual**  
**for the Fiscal Year Ended June 30, 2015**

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<b><u>School: Rafael De J. Cordero # 37</u></b>				
General Fund Contribution	\$ 8,019,630	98.67%	\$ 7,376,200	\$ 643,430
General Fund Reserve for Encumbrances at June 30, 2014	14,114	0.17%	14,114	
Total General Fund Resources	<u>8,033,744</u>	<u>98.84%</u>	<u>7,390,314</u>	<u>643,430</u>
Restricted Federal Resources:				
Title I, Part A	94,031	1.16%	86,734	7,297
Total Restricted Federal Resources	<u>94,031</u>	<u>1.16%</u>	<u>86,734</u>	<u>7,297</u>
Totals	<u>\$ 8,127,775</u>	<u>100.00%</u>	<u>\$ 7,477,048</u>	<u>\$ 650,727</u>

**JERSEY CITY PUBLIC SCHOOLS**  
**Blended Resource Fund 15**  
**Schedule of Expenditures Allocated by Resource Type - Actual**  
**for the Fiscal Year Ended June 30, 2015**

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<b><u>School: James F. Murray # 38</u></b>				
General Fund Contribution	\$ 8,573,016	97.78%	\$ 7,943,503	\$ 629,513
General Fund Reserve for Encumbrances at June 30, 2014	33,358	0.38%	33,358	
Total General Fund Resources	<u>8,606,374</u>	<u>98.16%</u>	<u>7,976,861</u>	<u>629,513</u>
Restricted Federal Resources:				
Title I, Part A	161,231	1.84%	149,526	11,705
Total Restricted Federal Resources	<u>161,231</u>	<u>1.84%</u>	<u>149,526</u>	<u>11,705</u>
Totals	<u>\$ 8,767,605</u>	<u>100.00%</u>	<u>\$ 8,126,387</u>	<u>\$ 641,218</u>

**JERSEY CITY PUBLIC SCHOOLS**  
**Blended Resource Fund 15**  
**Schedule of Expenditures Allocated by Resource Type - Actual**  
**for the Fiscal Year Ended June 30, 2015**

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<b><u>School: Dr. Charles P. Defuccio # 39</u></b>				
General Fund Contribution	\$ 6,553,711	98.61%	\$ 5,413,694	\$ 1,140,017
General Fund Reserve for Encumbrances at June 30, 2014	1,800	0.03%	1,800	
Total General Fund Resources	<u>6,555,511</u>	<u>98.63%</u>	<u>5,415,494</u>	<u>1,140,017</u>
Restricted Federal Resources:				
Title I, Part A	90,889	1.37%	75,223	15,666
Total Restricted Federal Resources	<u>90,889</u>	<u>1.37%</u>	<u>75,223</u>	<u>15,666</u>
Totals	<u>\$ 6,646,400</u>	<u>100.00%</u>	<u>\$ 5,490,717</u>	<u>\$ 1,155,683</u>

**JERSEY CITY PUBLIC SCHOOLS**  
**Blended Resource Fund 15**  
**Schedule of Expenditures Allocated by Resource Type - Actual**  
**for the Fiscal Year Ended June 30, 2015**

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<b><u>School: Ezra L. Nolan # 40</u></b>				
General Fund Contribution	\$ 5,037,334	98.87%	\$ 3,937,705	\$ 1,099,629
General Fund Reserve for Encumbrances at June 30, 2014	714	0.01%	714	
Total General Fund Resources	<u>5,038,048</u>	<u>98.89%</u>	<u>3,938,419</u>	<u>1,099,629</u>
Restricted Federal Resources:				
Title I, Part A	56,805	1.11%	44,207	12,598
Total Restricted Federal Resources	<u>56,805</u>	<u>1.11%</u>	<u>44,207</u>	<u>12,598</u>
Totals	<u>\$ 5,094,853</u>	<u>100.00%</u>	<u>\$ 3,982,626</u>	<u>\$ 1,112,227</u>

**JERSEY CITY PUBLIC SCHOOLS**  
**Blended Resource Fund 15**  
**Schedule of Expenditures Allocated by Resource Type - Actual**  
**for the Fiscal Year Ended June 30, 2015**

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<b><u>School: Fred W. Martin Center for the Arts # 41</u></b>				
General Fund Contribution	\$ 5,431,080	98.19%	\$ 4,498,380	\$ 932,700
General Fund Reserve for Encumbrances at June 30, 2014	10,711	0.20%	10,711	
Total General Fund Resources	<u>5,441,791</u>	<u>98.39%</u>	<u>4,509,091</u>	<u>932,700</u>
Restricted Federal Resources:				
Title I, Part A	89,197	1.61%	73,784	15,413
Total Restricted Federal Resources	<u>89,197</u>	<u>1.61%</u>	<u>73,784</u>	<u>15,413</u>
Totals	<u>\$ 5,530,988</u>	<u>100.00%</u>	<u>\$ 4,582,875</u>	<u>\$ 948,113</u>

**JERSEY CITY PUBLIC SCHOOLS**  
**Blended Resource Fund 15**  
**Schedule of Expenditures Allocated by Resource Type - Actual**  
**for the Fiscal Year Ended June 30, 2015**

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<b><u>School: Liberty High School # 45</u></b>				
General Fund Contribution	\$ 3,601,737	99.83%	\$ 3,094,578	\$ 507,159
General Fund Reserve for Encumbrances at June 30, 2014	5,986	0.17%	5,986	
Total General Fund Resources	<u>3,607,723</u>	<u>100.00%</u>	<u>3,100,564</u>	<u>507,159</u>
Totals	<u>\$ 3,607,723</u>	<u>100.00%</u>	<u>\$ 3,100,564</u>	<u>\$ 507,159</u>

**JERSEY CITY PUBLIC SCHOOLS**  
**Blended Resource Fund 15**  
**Schedule of Expenditures Allocated by Resource Type - Actual**  
**for the Fiscal Year Ended June 30, 2015**

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<b><u>School: The Academy I # 50</u></b>				
General Fund Contribution	\$ 5,380,725	98.52%	\$ 4,800,125	\$ 580,600
General Fund Reserve for Encumbrances at June 30, 2014	3,198	0.06%	3,198	
Total General Fund Resources	<u>5,383,923</u>	<u>98.58%</u>	<u>4,803,323</u>	<u>580,600</u>
Restricted Federal Resources:				
Title I, Part A	77,594	1.42%	69,190	8,404
Total Restricted Federal Resources	<u>77,594</u>	<u>1.42%</u>	<u>69,190</u>	<u>8,404</u>
Totals	<u>\$ 5,461,517</u>	<u>100.00%</u>	<u>\$ 4,872,513</u>	<u>\$ 589,004</u>

**JERSEY CITY PUBLIC SCHOOLS**  
**Blended Resource Fund 15**  
**Schedule of Expenditures Allocated by Resource Type - Actual**  
**for the Fiscal Year Ended June 30, 2015**

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<b><u>School: William L. Dickinson High School # 51</u></b>				
General Fund Contribution	\$ 23,190,252	98.20%	\$ 20,468,396	\$ 2,721,856
General Fund Reserve for Encumbrances at June 30, 2014	81,594	0.35%	81,594	
Total General Fund Resources	<u>23,271,846</u>	<u>98.56%</u>	<u>20,549,990</u>	<u>2,721,856</u>
Restricted Federal Resources:				
Title I, Part A	341,074	1.44%	300,243	40,831
Total Restricted Federal Resources	<u>341,074</u>	<u>1.44%</u>	<u>300,243</u>	<u>40,831</u>
Totals	<u>\$ 23,612,920</u>	<u>100.00%</u>	<u>\$ 20,850,233</u>	<u>\$ 2,762,687</u>

**JERSEY CITY PUBLIC SCHOOLS**  
**Blended Resource Fund 15**  
**Schedule of Expenditures Allocated by Resource Type - Actual**  
**for the Fiscal Year Ended June 30, 2015**

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<b><u>School: James J. Ferris High School #52</u></b>				
General Fund Contribution	\$ 19,446,049	98.78%	\$ 16,898,278	\$ 2,547,771
General Fund Reserve for Encumbrances at June 30, 2014	45,630	0.23%	45,630	
Total General Fund Resources	<u>19,491,679</u>	<u>99.01%</u>	<u>16,943,908</u>	<u>2,547,771</u>
Restricted Federal Resources:				
Title I, Part A	195,314	0.99%	169,422	25,892
Total Restricted Federal Resources	<u>195,314</u>	<u>0.99%</u>	<u>169,422</u>	<u>25,892</u>
Totals	<u>\$ 19,686,993</u>	<u>100.00%</u>	<u>\$ 17,113,330</u>	<u>\$ 2,573,663</u>

**JERSEY CITY PUBLIC SCHOOLS**  
**Blended Resource Fund 15**  
**Schedule of Expenditures Allocated by Resource Type - Actual**  
**for the Fiscal Year Ended June 30, 2015**

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<b><u>School: Lincoln High School # 53</u></b>				
General Fund Contribution	\$ 12,332,485	98.68%	\$ 10,295,154	\$ 2,037,331
General Fund Reserve for Encumbrances at June 30, 2014	21,007	0.16%	21,007	
Total General Fund Resources	<u>12,353,492</u>	<u>98.84%</u>	<u>10,316,161</u>	<u>2,037,331</u>
Restricted Federal Resources:				
Title I, Part A	144,552	1.16%	121,072	23,480
Total Restricted Federal Resources	<u>144,552</u>	<u>1.16%</u>	<u>121,072</u>	<u>23,480</u>
Totals	<u>\$ 12,498,044</u>	<u>100.00%</u>	<u>\$ 10,437,233</u>	<u>\$ 2,060,811</u>

**JERSEY CITY PUBLIC SCHOOLS**  
**Blended Resource Fund 15**  
**Schedule of Expenditures Allocated by Resource Type - Actual**  
**for the Fiscal Year Ended June 30, 2015**

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<b><u>School: Henry Snyder High School # 54</u></b>				
General Fund Contribution	\$ 12,722,990	98.26%	\$ 10,499,062	\$ 2,223,928
General Fund Reserve for Encumbrances at June 30, 2014	61,600	0.49%	61,600	
Total General Fund Resources	<u>12,784,590</u>	<u>98.75%</u>	<u>10,560,662</u>	<u>2,223,928</u>
Restricted Federal Resources:				
Title I, Part A	162,439	1.25%	133,679	28,760
Total Restricted Federal Resources	<u>162,439</u>	<u>1.25%</u>	<u>133,679</u>	<u>28,760</u>
Totals	<u>\$ 12,947,029</u>	<u>100.00%</u>	<u>\$ 10,694,341</u>	<u>\$ 2,252,688</u>

**JERSEY CITY PUBLIC SCHOOLS**  
**Blended Resource Fund 15**  
**Schedule of Expenditures Allocated by Resource Type - Actual**  
**for the Fiscal Year Ended June 30, 2015**

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<b><u>School: JC Infinity Institute # 57</u></b>				
General Fund Contribution	\$ 2,840,783	99.86%	\$ 2,701,722	\$ 139,061
General Fund Reserve for Encumbrances at June 30, 2014	4,121	0.14%	4,121	
Total General Fund Resources	<u>2,844,904</u>	<u>100.00%</u>	<u>2,705,843</u>	<u>139,061</u>
Totals	<u>\$ 2,844,904</u>	<u>100.00%</u>	<u>\$ 2,705,843</u>	<u>\$ 139,061</u>

**Jersey City Public Schools**  
**Blended Resource Fund 15**  
**(Budgetary Basis)**  
**Schedule of Blended Expenditures - Budget and Actual**  
**for the Fical Year Ended June 30, 2015**

Expenditures	Original Budget	Transfers	Final Budget	Expenditures	Variance
<b>Current:</b>					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 8,457,550	\$ 129,739	\$ 8,587,289	\$ 8,218,132	\$ 369,157
Grades 1- 5	59,780,266	(954,200)	58,826,066	56,137,113	2,688,953
Grades 6-8	27,140,634	235,263	27,375,897	25,073,282	2,302,615
Grades 9-12	37,098,280	115,942	37,214,222	34,176,014	3,038,208
Undistributed Instruction:					
Other Salaries of Instruction	5,076,382	2,723	5,079,105	4,348,311	730,794
Purchased Professional & Educational-Services	178,000	43,949	221,949	210,398	11,551
Purchased Technical Services	17,500	(15,325)	2,175	2,175	
Other Purchased Services	887,000	356,631	1,243,631	1,117,337	126,294
General Supplies	5,249,560	1,272	5,250,832	4,992,944	257,888
Textbooks	497,857	295,083	792,940	710,479	82,461
Other Objects	421,570	9,665	431,235	361,752	69,483
<b>Total Regular Programs</b>	<b>144,804,599</b>	<b>220,742</b>	<b>145,025,341</b>	<b>135,347,937</b>	<b>9,677,404</b>
Instruction - Special Education:					
Cognitive - Mild:					
Salaries of Teachers	1,182,577	(108,105)	1,074,472	732,575	341,897
Other Salaries of Instruction	555,079	(9,986)	545,093	473,163	71,930
General Supplies	33,300	(1,644)	31,656	31,478	178
Textbooks	7,500	87	7,587	7,087	500
<b>Total Cognitive - Mild</b>	<b>1,778,456</b>	<b>(119,648)</b>	<b>1,658,808</b>	<b>1,244,303</b>	<b>414,505</b>
Cognitive - Moderate:					
Salaries of Teachers	508,696	(40,617)	468,079	433,337	34,742
Other Salaries of Instruction	192,048	32,150	224,198	199,613	24,585
General Supplies	11,000	236	11,236	10,490	746
Other Objects	540	(236)	304	304	
<b>Total Cognitive - Moderate</b>	<b>712,284</b>	<b>(8,467)</b>	<b>703,817</b>	<b>643,744</b>	<b>60,073</b>
Learning and/or Language Disabilities:					
Salaries of Teachers	4,960,582	55,440	5,016,022	4,423,845	592,177
Other Salaries of Instruction	1,623,509	10,875	1,634,384	1,488,211	146,173
Other Purchased Services	2,000		2,000		2,000
General Supplies	78,104	(639)	77,465	72,247	5,218
Textbooks	3,945	(1,291)	2,654	2,147	507
<b>Total Learning and/or Language Disabilities</b>	<b>6,668,140</b>	<b>64,385</b>	<b>6,732,525</b>	<b>5,986,450</b>	<b>746,075</b>
Auditory Impairments:					
Salaries of Teachers	359,479	(8,001)	351,478	185,908	165,570
Other Salaries of Instruction	40,249	(40,205)	44		44
<b>Total Auditory Impairments</b>	<b>399,728</b>	<b>(48,206)</b>	<b>351,522</b>	<b>185,908</b>	<b>165,614</b>
Behavioral Disabilities:					
Salaries of Teachers	755,750	(86,120)	669,630	599,916	69,714
Other Salaries of Instruction	209,199	33,813	243,012	185,356	57,656
General Supplies	10,700	(1)	10,699	8,811	1,888
Textbooks	500		500		500
<b>Total Behavioral Disabilities</b>	<b>976,149</b>	<b>(52,308)</b>	<b>923,841</b>	<b>794,083</b>	<b>129,758</b>
Multiple Disabilities:					
Salaries of Teachers	421,814	(14,000)	407,814	270,709	137,105
Other Salaries of Instruction	38,919		38,919	37,961	958
General Supplies	6,000		6,000	6,000	
<b>Total Multiple Disabilities</b>	<b>466,733</b>	<b>(14,000)</b>	<b>452,733</b>	<b>314,670</b>	<b>138,063</b>

**Jersey City Public Schools**  
**Blended Resource Fund 15**  
**(Budgetary Basis)**  
**Schedule of Blended Expenditures - Budget and Actual**  
**for the Fical Year Ended June 30, 2015**

Expenditures	Original Budget	Transfers	Final Budget	Expenditures	Variance
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	\$ 31,975,318	\$ (260,245)	\$ 31,715,073	\$ 29,644,411	\$ 2,070,662
Other Salaries of Instruction	2,198,041	(13,889)	2,184,152	1,914,008	270,144
General Supplies	64,800	(11,339)	53,461	47,149	6,312
Textbooks	2,000		2,000	2,000	
<b>Total Resource Room/Resource Center</b>	<b>34,240,159</b>	<b>(285,473)</b>	<b>33,954,686</b>	<b>31,607,568</b>	<b>2,347,118</b>
<b>Autism:</b>					
Salaries of Teachers	4,224,005	924,789	5,148,794	4,830,968	317,826
Other Salaries of Instruction	1,932,058	422,153	2,354,211	2,221,430	132,781
General Supplies	28,089	1,139	29,228	28,469	759
Textbooks	2,000	(2,000)			
<b>Total Autism</b>	<b>6,186,152</b>	<b>1,346,081</b>	<b>7,532,233</b>	<b>7,080,867</b>	<b>451,366</b>
<b>Total Special Education</b>	<b>51,427,801</b>	<b>882,364</b>	<b>52,310,165</b>	<b>47,857,593</b>	<b>4,452,572</b>
<b>Bilingual Education:</b>					
Salaries of Teachers	11,071,557	(391,617)	10,679,940	9,933,340	746,600
Other Salaries of Instruction	1,256,175	111,027	1,367,202	1,205,823	161,379
General Supplies	104,856	9,897	114,753	110,261	4,492
Textbooks	19,250	(3,382)	15,868	15,866	2
<b>Total Bilingual Education</b>	<b>12,451,838</b>	<b>(274,075)</b>	<b>12,177,763</b>	<b>11,265,290</b>	<b>912,473</b>
<b>School Sponsored Co-curricular Activities:</b>					
Salaries	250,008	42,817	292,825	244,780	48,045
Purchased Services	14,300	6,319	20,619	19,770	849
Supplies and Materials	6,000	7,643	13,643	12,643	1,000
Other Objects	2,500	(898)	1,602	1,202	400
<b>Total School Sponsored Co-curricular Activities</b>	<b>272,808</b>	<b>55,881</b>	<b>328,689</b>	<b>278,395</b>	<b>50,294</b>
<b>Total Instruction</b>	<b>208,957,046</b>	<b>884,912</b>	<b>209,841,958</b>	<b>194,749,215</b>	<b>15,092,743</b>
<b>Attendance and Social Work Services:</b>					
Salaries	223,563	11,879	235,442	168,802	66,640
Salaries of Family Liaisons/Comm Parent Inv. Spe	1,102,365	47,251	1,149,616	1,118,457	31,159
Supplies and Materials	7,050	(1,334)	5,716	5,658	58
<b>Total Attendance and Social Work Services</b>	<b>1,332,978</b>	<b>57,796</b>	<b>1,390,774</b>	<b>1,292,917</b>	<b>97,857</b>
<b>Health Services:</b>					
Salaries	4,479,607	(7,412)	4,472,195	4,341,921	130,274
Other Purchased Services		80	80	80	
Supplies and Materials	92,800	(10,167)	82,633	77,714	4,919
<b>Total Health Services</b>	<b>4,572,407</b>	<b>(17,499)</b>	<b>4,554,908</b>	<b>4,419,715</b>	<b>135,193</b>
<b>Guidance:</b>					
Salaries of Other Professional Staff	7,914,044	(146,967)	7,767,077	7,378,015	389,062
Other Salaries	841,392	141,257	982,649	957,924	24,725
Purchased Professional - Educational Services	1,200	(1,200)			
Other Purchased Services	1,000	273	1,273	266	1,007
Supplies and Materials	121,295	3,048	124,343	70,403	53,940
Other Objects	300		300	279	21
<b>Total Guidance</b>	<b>8,879,231</b>	<b>(3,589)</b>	<b>8,875,642</b>	<b>8,406,887</b>	<b>468,755</b>
<b>Educational Media/Library Services:</b>					
Salaries	2,990,750	297,324	3,288,074	3,004,601	283,473
Other Salaries of Instruction	226,884	36,655	263,539	158,071	105,468
Other Purchased Services	26,000	(2,450)	23,550	21,860	1,690
Supplies and Materials	347,701	(57,476)	290,225	257,585	32,640
Other Objects	450	(267)	183	183	
<b>Total Educational Media/Library Services</b>	<b>3,591,785</b>	<b>273,786</b>	<b>3,865,571</b>	<b>3,442,300</b>	<b>423,271</b>

**Jersey City Public Schools**  
**Blended Resource Fund 15**  
**(Budgetary Basis)**  
**Schedule of Blended Expenditures - Budget and Actual**  
**for the Fical Year Ended June 30, 2015**

Expenditures	Original Budget	Transfers	Final Budget	Expenditures	Variance
<b>Instructional Staff Training Services:</b>					
Purchased Professional –Education Services	\$ 105,300	\$ (26,786)	\$ 78,514	\$ 75,193	\$ 3,321
Other Purchased Services	20,550	(13,754)	6,796	5,875	921
Supplies and Materials	13,900	(3,918)	9,982	9,975	7
Other Objects	2,100	(1,431)	669	285	384
<b>Total Instructional Staff Training Services</b>	<b>141,850</b>	<b>(45,889)</b>	<b>95,961</b>	<b>91,328</b>	<b>4,633</b>
<b>Support Services – School Administration:</b>					
Salaries of Principals/Assistant Principals/Program Directors	11,498,367	135,081	11,633,448	9,614,600	2,018,848
Salaries of Secretarial and Clerical Assistants	7,112,565	(42,427)	7,070,138	6,033,989	1,036,149
Other Salaries	127,420	(11,216)	116,204	90,211	25,993
Purchased Professional and Technical Services	8,150	(7,200)	950	444	506
Other Purchased Services (400-500 series)	552,925	3,448	556,373	476,092	80,281
Supplies and Materials	587,838	(106,183)	481,655	456,442	25,213
Other Objects	29,150	(10,994)	18,156	17,942	214
<b>Total Support Services – School Administration</b>	<b>19,916,415</b>	<b>(39,491)</b>	<b>19,876,924</b>	<b>16,689,720</b>	<b>3,187,204</b>
<b>Security</b>					
Salaries	5,905,367	85,465	5,990,832	5,577,722	413,110
General Supplies	45,750	(26,964)	18,786	17,666	1,120
<b>Total Security</b>	<b>5,951,117</b>	<b>58,501</b>	<b>6,009,618</b>	<b>5,595,388</b>	<b>414,230</b>
<b>Student Transportation Services:</b>					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	307,920	38,307	346,227	287,235	58,992
<b>Total Student Transportation Services</b>	<b>307,920</b>	<b>38,307</b>	<b>346,227</b>	<b>287,235</b>	<b>58,992</b>
<b>Unallocated Benefits:</b>					
Social Security Contributions	2,096,097	412,073	2,508,170	2,172,189	335,981
T.P.A.F. Contributions – ERIIP		402,704	402,704		402,704
Health Benefits	61,368,291	(1,477,234)	59,891,057	43,600,695	16,290,362
<b>Total Unallocated Benefits</b>	<b>63,464,388</b>	<b>(662,457)</b>	<b>62,801,931</b>	<b>45,772,884</b>	<b>17,029,047</b>
<b>Total Undistributed Expenditures</b>	<b>108,158,091</b>	<b>(340,535)</b>	<b>107,817,556</b>	<b>85,998,374</b>	<b>21,819,182</b>
<b>Total Expenditures - Current</b>	<b>317,115,137</b>	<b>544,377</b>	<b>317,659,514</b>	<b>280,747,589</b>	<b>36,911,925</b>
<b>Capital Outlay</b>					
<b>Equipment:</b>					
<b>Regular Programs - Instruction:</b>					
Kindergarten	10,000	5,500	15,500	10,224	5,276
Grades 1-5	76,850	19,606	96,456	94,243	2,213
Grades 6-8	32,700	(5,635)	27,065	27,015	50
Grades 9-12	126,200	(80,986)	45,214	45,005	209
<b>Undistributed Expenditures:</b>					
School Administration	67,500	(29,923)	37,577	35,935	1,642
Security		20,583	20,583	20,583	
<b>Total Equipment</b>	<b>313,250</b>	<b>(70,855)</b>	<b>242,395</b>	<b>233,005</b>	<b>9,390</b>
<b>Total Expenditures - School Based</b>	<b>317,428,387</b>	<b>473,522</b>	<b>317,901,909</b>	<b>280,980,594</b>	<b>36,921,315</b>

Jersey City Public Schools  
Blended Resource Fund 15  
(Budgetary Basis)  
Schedule of Blended Expenditures - Budget and Actual  
for the Fical Year Ended June 30, 2015

Expenditures	Original Budget	Transfers	Final Budget	Expenditures	Variance
Other Financing Sources:					
Transfers In	\$ 317,428,387	\$ 473,522	\$ 317,901,909	\$ 280,980,594	\$ 36,921,315
Total Other Financing Sources	317,428,387	473,522	317,901,909	280,980,594	36,921,315
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

**Jersey City Public Schools  
Blended Resource Fund 15  
Budgetary Basis  
Schedule of Blended Expenditures - Budget and Actual  
For the Year Ended June 30, 2015**

<u>School: Frank R. Conwell # 3</u>	Original Budget	Transfers	Final Budget	Expenditures	Variance
<b>Current:</b>					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 53,557	\$ 135,000	\$ 188,557	\$ 187,138	\$ 1,419
Grades 1- 5	2,297,316	(190,777)	2,106,539	2,085,992	20,547
Undistributed Instruction:					
Other Salaries of Instruction	156,745	24,143	180,888	180,870	18
Purchased Professional & Educational Services		2,500	2,500	2,500	
Other Purchased Services	39,000	755	39,755	37,637	2,118
General Supplies	94,500	3,283	97,783	93,054	4,729
Other Objects	2,500	6,018	8,518	8,437	81
<b>Total Regular Programs</b>	<b>2,643,618</b>	<b>(19,078)</b>	<b>2,624,540</b>	<b>2,595,628</b>	<b>28,912</b>
Instruction - Special Education:					
Cognitive - Mild:					
Salaries of Teachers	156,455	(47,071)	109,384	109,384	
Other Salaries of Instruction	82,349	(26,900)	55,449	54,423	1,026
General Supplies	2,000	(640)	1,360	1,356	4
<b>Total Cognitive - Mild</b>	<b>240,804</b>	<b>(74,611)</b>	<b>166,193</b>	<b>165,163</b>	<b>1,030</b>
Cognitive - Moderate:					
Salaries of Teachers	54,185	(36)	54,149	53,248	901
<b>Total Cognitive - Moderate</b>	<b>54,185</b>	<b>(36)</b>	<b>54,149</b>	<b>53,248</b>	<b>901</b>
Learning and/or Language Disabilities:					
Salaries of Teachers	123,013	86,000	209,013	206,841	2,172
<b>Total Learning and/or Language Disabilities</b>	<b>123,013</b>	<b>86,000</b>	<b>209,013</b>	<b>206,841</b>	<b>2,172</b>
Resource Room/Resource Center:					
Salaries of Teachers	383,286	18,008	401,294	401,294	
<b>Total Resource Room/Resource Center</b>	<b>383,286</b>	<b>18,008</b>	<b>401,294</b>	<b>401,294</b>	<b>-</b>
Autism:					
Salaries of Teachers	85,151		85,151	71,660	13,491
<b>Total Autism</b>	<b>85,151</b>	<b>-</b>	<b>85,151</b>	<b>71,660</b>	<b>13,491</b>
<b>Total Special Education</b>	<b>886,439</b>	<b>29,361</b>	<b>915,800</b>	<b>898,206</b>	<b>17,594</b>
Bilingual Education:					
Salaries of Teachers	275,177	(1,991)	273,186	270,274	2,912
Other Salaries of Instruction	79,168	1,991	81,159	81,159	
General Supplies	1,000	2,910	3,910	3,865	45
<b>Total Bilingual Education</b>	<b>355,345</b>	<b>2,910</b>	<b>358,255</b>	<b>355,298</b>	<b>2,957</b>
School Sponsored Co-curricular Activities:					
Salaries	9,000	9,420	18,420	6,594	11,826
<b>Total School Sponsored Co-curricular Activities</b>	<b>9,000</b>	<b>9,420</b>	<b>18,420</b>	<b>6,594</b>	<b>11,826</b>
<b>Total Instruction</b>	<b>3,894,402</b>	<b>22,613</b>	<b>3,917,015</b>	<b>3,855,726</b>	<b>61,289</b>
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Specialist	37,239	73	37,312	37,312	
<b>Total Attendance and Social Work Services</b>	<b>37,239</b>	<b>73</b>	<b>37,312</b>	<b>37,312</b>	<b>-</b>
Health Services:					
Salaries	81,751		81,751	78,334	3,417
Supplies and Materials	3,000	(1,220)	1,780	1,778	2
<b>Total Health Services</b>	<b>84,751</b>	<b>(1,220)</b>	<b>83,531</b>	<b>80,112</b>	<b>3,419</b>

**Jersey City Public Schools**  
**Blended Resource Fund 15**  
**Budgetary Basis**  
**Schedule of Blended Expenditures - Budget and Actual**  
**For the Year Ended June 30, 2015**

<u>School: Frank R. Conwell # 3</u>	Original Budget	Transfers	Final Budget	Expenditures	Variance
<b>Guidance:</b>					
Salaries of Other Professional Staff	\$ 113,740		\$ 113,740	\$ 111,671	\$ 2,069
Total Guidance	113,740	-	113,740	111,671	2,069
<b>Educational Media/Library Services:</b>					
Salaries	109,070		109,070	106,907	2,163
Other Purchased Services	2,000	\$ (2,000)			
Total Educational Media/Library Services	111,070	(2,000)	109,070	106,907	2,163
<b>Instructional Staff Training Services:</b>					
Purchased Professional - Educational Services	5,000	(3,000)	2,000	2,000	
Total Instructional Staff Training Services	5,000	(3,000)	2,000	2,000	-
<b>Support Services - School Administration:</b>					
Salaries of Principals/Assistant Principals/Program Directors	287,140	(2,145)	284,995	238,880	46,115
Salaries of Secretarial and Clerical Assistants	104,314	94	104,408	101,897	2,511
Other Salaries	2,350		2,350	2,350	
Other Purchased Services (400-500 series)		1,535	1,535	1,532	3
Supplies and Materials	35,000	(21,048)	13,952	12,686	1,266
Total Support Services - School Administration	428,804	(21,564)	407,240	357,345	49,895
<b>Security</b>					
Salaries	136,282	2,072	138,354	138,354	
Total Security	136,282	2,072	138,354	138,354	-
<b>Student Transportation Services:</b>					
Contracted Services - Transportation (Other than Between Home and School) - Vendors	2,500	3,089	5,589	4,841	748
Total Student Transportation Services	2,500	3,089	5,589	4,841	748
<b>Unallocated Benefits:</b>					
Social Security Contributions	41,618	13,120	54,738	48,087	6,651
T.P.A.F. Contributions		8,309	8,309		8,309
Health Benefits	1,292,218	(21,429)	1,270,789	945,916	324,873
Total Unallocated Benefits	1,333,836	-	1,333,836	994,003	339,833
Total Undistributed Expenditures	2,253,222	(22,550)	2,230,672	1,832,545	398,127
Total Expenditures - Current	6,147,624	63	6,147,687	5,688,271	459,416
<b>Capital Outlay</b>					
<b>Equipment:</b>					
Kindergarten	10,000	5,500	15,500	10,224	5,276
Grades 1-5	10,000	(1,800)	8,200	7,198	1,002
Total Equipment	20,000	3,700	23,700	17,422	6,278
Total Expenditures - School based	6,167,624	3,763	6,171,387	5,705,693	465,694
<b>Other Financing Sources:</b>					
Transfers In	6,167,624	3,763	6,171,387	5,705,693	465,694
Total Other Financing Sources	6,167,624	3,763	6,171,387	5,705,693	465,694
<b>Excess (Deficiency) of Other Financing Sources</b>					
Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
<b>Fund Balances, July 1</b>					
<b>Fund Balances, June 30</b>					
	\$ -	\$ -	\$ -	\$ -	\$ -

Jersey City Public Schools  
Blended Resource Fund 15  
Schedule of Blended Expenditures - Budget and Actual  
For the Year Ended June 30, 2015

School: Frank R. Conwell Middle School # 4	Original Budget	Transfers	Final Budget	Expenditures	Variance
<b>Current:</b>					
Instruction - regular programs:					
Salaries of Teachers:					
Grades 6-8	\$ 4,348,164	\$ 3,676	\$ 4,351,840	\$ 4,108,382	\$ 243,458
Undistributed Instruction:					
Other Salaries of Instruction		362	362	362	
Other Purchased Services		8,727	8,727	8,727	
General Supplies	187,960	4,109	192,069	157,684	34,385
Textbooks	15,000	(120)	14,880	12,082	2,798
Other Objects	12,850	(1,895)	10,955	10,484	471
Total Regular Programs	4,563,974	14,859	4,578,833	4,297,721	281,112
Instruction - Special Education:					
Cognitive - Mild:					
Salaries of Teachers	93,082		93,082	87,260	5,822
Other Salaries of Instruction	38,919		38,919	37,961	958
General Supplies	1,000		1,000	1,000	
Total Cognitive - Mild	133,001	-	133,001	126,221	6,780
Learning and/or Language Disabilities:					
Salaries of Teachers	141,557		141,557	128,285	13,272
Other Salaries of Instruction	42,249	2,000	44,249	42,984	1,265
General Supplies	2,000	(1)	1,999	1,999	
Total Learning and/or Language Disabilities	185,806	1,999	187,805	173,268	14,537
Total Special Education	318,807	1,999	320,806	299,489	21,317
Bilingual Education:					
Salaries of Teachers	93,082		93,082	87,260	5,822
Other Salaries of Instruction	41,499		41,499	39,778	1,721
General Supplies	1,000	(1)	999	999	
Total Bilingual Education	135,581	(1)	135,580	128,037	7,543
Resource Room/Resource Center:					
Salaries of Teachers	864,676	(2,000)	862,676	749,113	113,563
Other Salaries of Instruction	76,071		76,071	73,391	2,680
General Supplies	2,000		2,000	1,827	173
Total Resource Room/Resource Center	942,747	(2,000)	940,747	824,331	116,416
Autism:					
Salaries of Teachers	105,671	(2,500)	103,171	20,308	82,863
Other Salaries of Instruction	76,809	2,500	79,309	77,347	1,962
General Supplies	1,000	(1)	999	999	
Total Autism	183,480	(1)	183,479	98,654	84,825
School Sponsored Co-curricular Activities:					
Salaries	10,000		10,000	5,514	4,486
Total School Sponsored Co-curricular Activities	10,000	-	10,000	5,514	4,486
Total Instruction	6,154,589	14,856	6,169,445	5,653,746	515,699
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Specialist	37,239	7,269	44,508	44,508	
Total Attendance and Social Work Services	37,239	7,269	44,508	44,508	-
Health Services:					
Salaries	102,271	(1,150)	101,121	100,305	816
Supplies and Materials	2,000	(387)	1,613	1,613	
Total Health Services	104,271	(1,537)	102,734	101,918	816

Jersey City Public Schools  
Blended Resource Fund 15  
Schedule of Blended Expenditures - Budget and Actual  
For the Year Ended June 30, 2015

School: Frank R. Conwell Middle School # 4	Original Budget	Transfers	Final Budget	Expenditures	Variance
Guidance:					
Salaries of Other Professional Staff	\$ 220,478	\$ 962	\$ 221,440	\$ 221,440	
Supplies and Materials	1,800		1,800	1,800	
Total Guidance	222,278	962	223,240	223,240	-
Educational Media/Library Services:					
Salaries	112,770	(962)	111,808	110,605	\$ 1,203
Supplies and Materials	26,000	(103)	25,897	25,066	831
Total Educational Media/Library Services	138,770	(1,065)	137,705	135,671	2,034
Support Services - School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	399,550	(119)	399,431	336,894	62,537
Salaries of Secretarial and Clerical Assistants	213,934	(6,000)	207,934	140,753	67,181
Other Salaries	4,800		4,800		4,800
Other Purchased Services (400-500 series)	60,000	(2,619)	57,381	49,343	8,038
Supplies and Materials	22,000	(2,278)	19,722	17,820	1,902
Total Support Services - School Administration	700,284	(11,016)	689,268	544,810	144,458
Security					
Salaries	168,250		168,250	148,124	20,126
Total Security	168,250		168,250	148,124	20,126
Student Transportation Services:					
Contracted Services - Transportation (Other than Between Home and School) - Vendors	10,000	213	10,213	10,196	17
Total Student Transportation Services	10,000	213	10,213	10,196	17
Unallocated Benefits:					
Social Security Contributions	51,931	7,439	59,370	49,908	9,462
T.P.A.F. Contributions		13,022	13,022		13,022
Health Benefits	1,680,256	(21,585)	1,658,671	1,219,164	439,507
Total Unallocated Benefits	1,732,187	(1,124)	1,731,063	1,269,072	461,991
Total Undistributed Expenditures	3,113,279	(6,298)	3,106,981	2,477,539	629,442
Total Expenditures - Current	9,267,868	8,558	9,276,426	8,131,285	1,145,141
Total Expenditures - School based	9,267,868	8,558	9,276,426	8,131,285	1,145,141
Other Financing Sources:					
Transfers In	9,267,868	8,558	9,276,426	8,131,285	1,145,141
Total Other Financing Sources	9,267,868	8,558	9,276,426	8,131,285	1,145,141
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

**Jersey City Public Schools**  
**Blended Resource Fund 15**  
**Schedule of Blended Expenditures - Budget and Actual**  
**For the Year Ended June 30, 2015**

School: <u>Dr. Michael Conti # 5</u>	Original Budget	Transfers	Final Budget	Expenditures	Variance
<b>Current:</b>					
<b>Instruction - regular programs:</b>					
<b>Salaries of Teachers:</b>					
Kindergarten	\$ 112,841		\$ 112,841	\$ 107,144	\$ 5,697
Grades 1- 5	2,036,721	\$ (17,956)	2,018,765	1,969,565	49,200
Grades 6-8	411,172	485	411,657	403,747	7,910
<b>Undistributed Instruction:</b>					
Other Salaries of Instruction	120,525	(32,377)	88,148	71,941	16,207
Purchased Professional & Educational Services					
Other Purchased Services	8,000	16,542	24,542	21,247	3,295
General Supplies	126,186	18	126,204	103,983	22,221
Textbooks	1,000	(942)	58	58	
Other Objects	7,500	279	7,779	7,446	333
<b>Total Regular Programs</b>	<b>2,823,945</b>	<b>(33,951)</b>	<b>2,789,994</b>	<b>2,685,131</b>	<b>104,863</b>
<b>Cognitive - Moderate:</b>					
Salaries of Teachers	52,826		52,826	52,586	240
Other Salaries of Instruction		30,251	30,251	30,251	
<b>Total Cognitive - Moderate</b>	<b>52,826</b>	<b>30,251</b>	<b>83,077</b>	<b>82,837</b>	<b>240</b>
<b>Learning and/or Language Disabilities:</b>					
Salaries of Teachers	371,076	720	371,796	358,049	13,747
Other Salaries of Instruction	150,438	(52,424)	98,014	84,738	13,276
General Supplies	1,500		1,500	1,500	
<b>Total Learning and/or Language Disabilities</b>	<b>523,014</b>	<b>(51,704)</b>	<b>471,310</b>	<b>444,287</b>	<b>27,023</b>
<b>Behavioral Disabilities:</b>					
Salaries of Teachers	56,956		56,956	44,942	12,014
<b>Total Behavioral Disabilities</b>	<b>56,956</b>	<b>-</b>	<b>56,956</b>	<b>44,942</b>	<b>12,014</b>
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	683,920	101,555	785,475	783,509	1,966
Other Salaries of Instruction		20,090	20,090	20,090	
General Supplies	1,500		1,500	1,486	14
<b>Total Resource Room/Resource Center</b>	<b>685,420</b>	<b>121,645</b>	<b>807,065</b>	<b>805,085</b>	<b>1,980</b>
<b>Total Special Education</b>	<b>1,318,216</b>	<b>100,192</b>	<b>1,418,408</b>	<b>1,377,151</b>	<b>41,257</b>
<b>Bilingual Education:</b>					
Salaries of Teachers	635,963	(99,472)	536,491	434,533	101,958
Other Salaries of Instruction	149,637	34,560	184,197	150,503	33,694
General Supplies	3,000	2,338	5,338	5,330	8
<b>Total Bilingual Education</b>	<b>788,600</b>	<b>(62,574)</b>	<b>726,026</b>	<b>590,366</b>	<b>135,660</b>
<b>School Sponsored Co-curricular Activities:</b>					
Salaries	2,400.0		2,400.0	2,273.0	127.0
Purchased Services	1,800.0	(588.0)	1,212.0	411.0	801.0
Supplies and Materials	500		500	500	
<b>Total School Sponsored Co-curricular Activities</b>	<b>4,700</b>	<b>(588)</b>	<b>4,112</b>	<b>3,184</b>	<b>928</b>
<b>Total Instruction</b>	<b>4,935,461</b>	<b>3,079</b>	<b>4,938,540</b>	<b>4,655,832</b>	<b>282,708</b>
<b>Undistributed Expenditures:</b>					
<b>Attendance and Social Work Services:</b>					
Salaries of Family Liaisons/Comm Parent Inv, Specialist	37,839		37,839	37,312	527
<b>Total Attendance and Social Work Services</b>	<b>37,839</b>	<b>-</b>	<b>37,839</b>	<b>37,312</b>	<b>527</b>

Jersey City Public Schools  
Blended Resource Fund 15  
Schedule of Blended Expenditures - Budget and Actual  
For the Year Ended June 30, 2015

School: Dr. Michael Conti # 5	Original Budget	Transfers	Final Budget	Expenditures	Variance
<b>Health Services:</b>					
Salaries	\$ 102,271		\$ 102,271	\$ 77,652	\$ 24,619
Supplies and Materials	1,500	\$ 475	1,975	1,909	66
<b>Total Health Services</b>	<b>103,771</b>	<b>475</b>	<b>104,246</b>	<b>79,561</b>	<b>24,685</b>
<b>Guidance:</b>					
Salaries of Other Professional Staff	119,139		119,139	118,159	980
<b>Total Guidance</b>	<b>119,139</b>	<b>-</b>	<b>119,139</b>	<b>118,159</b>	<b>980</b>
<b>Educational Media/Library Services:</b>					
Salaries	60,670		60,670	58,591	2,079
Supplies and Materials	5,000	(2,021)	2,979	2,625	354
<b>Total Educational Media/Library Services</b>	<b>65,670</b>	<b>(2,021)</b>	<b>63,649</b>	<b>61,216</b>	<b>2,433</b>
<b>Support Services -- School Administration:</b>					
Salaries of Principals/Assistant Principals/Program Directors	237,871	11,649	249,520	208,240	41,280
Salaries of Secretarial and Clerical Assistants	171,741	(5,825)	165,916	165,508	408
Other Salaries	3,100	690	3,790	3,790	
Other Purchased Services (400-500 series)	3,000		3,000	2,172	828
Supplies and Materials	6,000		6,000	5,915	85
<b>Total Support Services -- School Administration</b>	<b>421,712</b>	<b>6,514</b>	<b>428,226</b>	<b>385,625</b>	<b>42,601</b>
<b>Security</b>					
Salaries	110,797	(5,824)	104,973	99,685	5,288
<b>Total Security</b>	<b>110,797</b>	<b>(5,824)</b>	<b>104,973</b>	<b>99,685</b>	<b>5,288</b>
<b>Student Transportation Services:</b>					
Contracted Services --Transportation (Other than Between Home and School) -- Vendors	5,000	1,069	6,069	5,767	302
<b>Total Student Transportation Services</b>	<b>5,000</b>	<b>1,069</b>	<b>6,069</b>	<b>5,767</b>	<b>302</b>
<b>Unallocated Benefits:</b>					
Social Security Contributions	59,375	8,743	68,118	61,798	6,320
T.P.A.F. Contributions		8,545	8,545		8,545
Health Benefits	1,578,087	(17,288)	1,560,799	1,116,258	444,541
<b>Total Unallocated Benefits</b>	<b>1,637,462</b>	<b>-</b>	<b>1,637,462</b>	<b>1,178,056</b>	<b>459,406</b>
<b>Total Undistributed Expenditures</b>	<b>2,501,390</b>	<b>213</b>	<b>2,501,603</b>	<b>1,965,381</b>	<b>536,222</b>
<b>Total Expenditures - Current</b>	<b>7,436,851</b>	<b>3,292</b>	<b>7,440,143</b>	<b>6,621,213</b>	<b>818,930</b>
<b>Capital Outlay</b>					
<b>Equipment:</b>					
Undistributed Expenditures:					
School Administration	25,000	(690)	24,310	24,000	310
<b>Total Equipment</b>	<b>25,000</b>	<b>(690)</b>	<b>24,310</b>	<b>24,000</b>	<b>310</b>
<b>Total Expenditures - School based</b>	<b>7,461,851</b>	<b>2,602</b>	<b>7,464,453</b>	<b>6,645,213</b>	<b>819,240</b>
<b>Other Financing Sources:</b>					
Transfers In	7,461,851	2,602	7,464,453	6,645,213	819,240
<b>Total Other Financing Sources</b>	<b>7,461,851</b>	<b>2,602</b>	<b>7,464,453</b>	<b>6,645,213</b>	<b>819,240</b>
<b>Excess (Deficiency) of Other Financing Sources</b>					
Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
<b>Fund Balances, July 1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balances, June 30</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Jersey City Public Schools  
Blended Resource Fund 15  
Schedule of Blended Expenditures - Budget and Actual  
For the Year Ended June 30, 2015**

School: <u>Jotham W. Wakeman # 6</u>	Original Budget	Transfers	Final Budget	Expenditures	Variance
<b>Current:</b>					
<b>Instruction - regular programs:</b>					
<b>Salaries of Teachers:</b>					
Kindergarten	\$ 555,784		\$ 555,784	\$ 521,901	\$ 33,883
Grades 1- 5	2,879,932	\$ (7,474)	2,872,458	2,622,032	250,426
<b>Undistributed Instruction:</b>					
Other Salaries of Instruction	112,397	14,735	127,132	124,993	2,139
Purchased Professional & Educational Services	9,000	20,175	29,175	29,175	
Other Purchased Services	37,600	9,135	46,735	42,595	4,140
General Supplies	198,355	(18,681)	179,674	176,327	3,347
Textbooks	3,150	3,995	7,145	7,135	10
Other Objects	7,925	771	8,696	7,332	1,364
<b>Total Regular Programs</b>	<b>3,804,143</b>	<b>22,656</b>	<b>3,826,799</b>	<b>3,531,490</b>	<b>295,309</b>
<b>Learning and/or Language Disabilities:</b>					
Salaries of Teachers	105,671	(213)	105,458	91,406	14,052
Other Salaries of Instruction	40,249	213	40,462	40,462	
General Supplies	525		525		525
<b>Total Learning and/or Language Disabilities</b>	<b>146,445</b>	<b>-</b>	<b>146,445</b>	<b>131,868</b>	<b>14,577</b>
<b>Behavioral Disabilities:</b>					
Salaries of Teachers	93,082		93,082	82,660	10,422
Other Salaries of Instruction	27,828	(2,000)	25,828		25,828
<b>Total Behavioral Disabilities</b>	<b>120,910</b>	<b>(2,000)</b>	<b>118,910</b>	<b>82,660</b>	<b>36,250</b>
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	703,285	345	703,630	617,100	86,530
Other Salaries of Instruction	238,919	1,095	240,014	240,014	
<b>Total Resource Room/Resource Center</b>	<b>942,204</b>	<b>1,440</b>	<b>943,644</b>	<b>857,114</b>	<b>86,530</b>
<b>Total Special Education -</b>	<b>1,209,559</b>	<b>(560)</b>	<b>1,208,999</b>	<b>1,071,642</b>	<b>137,357</b>
<b>Bilingual Education:</b>					
Salaries of Teachers	1,001,522	1,440	1,002,962	867,294	135,668
Other Salaries of Instruction	232,794	(12,000)	220,794	208,927	11,867
General Supplies	8,900	9,254	18,154	18,123	31
<b>Total Bilingual Education</b>	<b>1,243,216</b>	<b>(1,306)</b>	<b>1,241,910</b>	<b>1,094,344</b>	<b>147,566</b>
<b>School Sponsored Co-curricular Activities:</b>					
Salaries	2,000	400	2,400	1,040	1,360
<b>Total School Sponsored Co-curricular Activities</b>	<b>2,000</b>	<b>400</b>	<b>2,400</b>	<b>1,040</b>	<b>1,360</b>
<b>Total Instruction</b>	<b>6,258,918</b>	<b>21,190</b>	<b>6,280,108</b>	<b>5,698,516</b>	<b>581,592</b>
<b>Undistributed Expenditures:</b>					
<b>Attendance and Social Work Services:</b>					
Salaries of Family Liaisons/Comm Parent Inv. Specialist	36,839	73	36,912	36,912	
Supplies and Materials	300		300	265	35
<b>Total Attendance and Social Work Services</b>	<b>37,139</b>	<b>73</b>	<b>37,212</b>	<b>37,177</b>	<b>35</b>
<b>Health Services:</b>					
Salaries	102,271	(73)	102,198	95,522	6,676
Supplies and Materials	1,000	523	1,523	1,489	34
<b>Total Health Services</b>	<b>103,271</b>	<b>450</b>	<b>103,721</b>	<b>97,011</b>	<b>6,710</b>
<b>Guidance:</b>					
Salaries of Other Professional Staff	217,079		217,079	212,842	4,237
<b>Total Guidance</b>	<b>217,079</b>	<b>-</b>	<b>217,079</b>	<b>212,842</b>	<b>4,237</b>

**Jersey City Public Schools  
Blended Resource Fund 15  
Schedule of Blended Expenditures - Budget and Actual  
For the Year Ended June 30, 2015**

School: Jotham W. Wakeman # 6	Original Budget	Transfers	Final Budget	Expenditures	Variance
<b>Educational Media/Library Services:</b>					
Salaries	\$ 102,271		\$ 102,271	\$ 99,361	\$ 2,910
Total Educational Media/Library Services	102,271		102,271	99,361	2,910
<b>Instructional Staff Training Services:</b>					
Purchased Professional - Educational Services	10,000	\$ (10,000)			
Total Instructional Staff Training Services	10,000	(10,000)	-	-	-
<b>Support Services - School Administration:</b>					
Salaries of Principals/Assistant Principals/Program Directors	274,056		274,056	180,800	93,256
Salaries of Secretarial and Clerical Assistants	165,822		165,822	158,274	7,548
Other Salaries	2,800		2,800	2,800	-
Supplies and Materials	25,000	(10,607)	14,393	13,419	974
Total Support Services - School Administration	467,678	(10,607)	457,071	355,293	101,778
<b>Security</b>					
Salaries	161,748		161,748	144,131	17,617
Total Security	161,748	-	161,748	144,131	17,617
<b>Student Transportation Services:</b>					
Contracted Services - Transportation (Other than Between Home and School) - Vendors	5,000	74	5,074	4,004	1,070
Total Student Transportation Services	5,000	74	5,074	4,004	1,070
<b>Unallocated Benefits:</b>					
Social Security Contributions	76,166	26,316	102,482	85,118	17,364
T.P.A.F. Contributions		11,404	11,404		11,404
Health Benefits	1,853,304	(37,720)	1,815,584	1,320,660	494,924
Total Unallocated Benefits	1,929,470	-	1,929,470	1,405,778	523,692
Total Undistributed Expenditures	3,033,656	(20,010)	3,013,646	2,355,597	658,049
Total Expenditures - Current	9,292,574	1,180	9,293,754	8,054,113	1,239,641
<b>Capital Outlay</b>					
Equipment:					
Grades 1-5	13,000	(1,105)	11,895	11,809	86
Total Equipment	13,000	(1,105)	11,895	11,809	86
Total Expenditures - School based	9,305,574	75	9,305,649	8,065,922	1,239,727
<b>Other Financing Sources:</b>					
Transfers In	9,305,574	75	9,305,649	8,065,922	1,239,727
Total Other Financing Sources	9,305,574	75	9,305,649	8,065,922	1,239,727
<b>Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)</b>					
	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

**Jersey City Public Schools  
Blended Resource Fund 15  
Schedule of Blended Expenditures - Budget and Actual  
For the Year Ended June 30, 2015**

School: <u>Franklin L. Williams Middle School (Heights) # 7</u>	Original Budget	Transfers	Final Budget	Expenditures	Variance
<b>Current:</b>					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten					
Grades 6-8	\$ 4,141,685	\$ (41,831)	\$ 4,099,854	\$ 3,787,644	\$ 312,210
Undistributed Instruction:					
Other Salaries of Instruction		3,822	3,822	3,739	83
Purchased Professional & Educational Services	4,000		4,000		4,000
Other Purchased Services	111,000	11,926	122,926	115,786	7,140
General Supplies	151,000	812	151,812	150,732	1,080
Textbooks	10,000		10,000	9,684	316
Other Objects	14,600	(1,750)	12,850	12,594	256
<b>Total Regular Programs</b>	<b>4,432,285</b>	<b>(27,021)</b>	<b>4,405,264</b>	<b>4,080,179</b>	<b>325,085</b>
Instruction - Special Education:					
Cognitive - Mild:					
Salaries of Teachers	162,942		162,942	152,155	10,787
Other Salaries of Instruction	83,099		83,099	82,774	325
<b>Total Cognitive - Mild</b>	<b>246,041</b>	<b>-</b>	<b>246,041</b>	<b>234,929</b>	<b>11,112</b>
Learning and/or Language Disabilities:					
Salaries of Teachers	230,683	(11,795)	218,888	214,105	4,783
Other Salaries of Instruction	116,321		116,321	113,806	2,515
General Supplies	1,500		1,500	1,500	
<b>Total Learning and/or Language Disabilities</b>	<b>348,504</b>	<b>(11,795)</b>	<b>336,709</b>	<b>329,411</b>	<b>7,298</b>
Behavioral Disabilities:					
Salaries of Teachers	53,244		53,244	52,386	858
Other Salaries of Instruction	35,822	(1,200)	34,622	32,726	1,896
General Supplies	500		500	489	11
<b>Total Resource Room/Resource Center</b>	<b>89,566</b>	<b>(1,200)</b>	<b>88,366</b>	<b>85,601</b>	<b>2,765</b>
Multiple Disabilities:					
Salaries of Teachers	105,671	(14,000)	91,671	90,360	1,311
<b>Total Multiple Disabilities</b>	<b>105,671</b>	<b>(14,000)</b>	<b>91,671</b>	<b>90,360</b>	<b>1,311</b>
Resource Room/Resource Center:					
Salaries of Teachers	725,665	150,582	876,247	874,377	1,870
Other Salaries of Instruction	41,499	213	41,712	41,712	
General Supplies	7,750		7,750	7,748	2
<b>Total Resource Room/Resource Center</b>	<b>774,914</b>	<b>150,795</b>	<b>925,709</b>	<b>923,837</b>	<b>1,872</b>
Autism:					
Salaries of Teachers	109,070		109,070	93,660	15,410
<b>Total Autism</b>	<b>109,070</b>	<b>-</b>	<b>109,070</b>	<b>93,660</b>	<b>15,410</b>
<b>Total Special Education</b>	<b>1,673,766</b>	<b>123,800</b>	<b>1,797,566</b>	<b>1,757,798</b>	<b>39,768</b>
Bilingual Education:					
Salaries of Teachers	1,258,306	(189,934)	1,068,372	1,054,187	14,185
Other Salaries of Instruction	76,479	103,465	179,944	177,655	2,289
General Supplies	17,250	2,397	19,647	19,647	
Textbooks	15,000	(2,397)	12,603	12,603	
<b>Total Bilingual Education</b>	<b>1,367,035</b>	<b>(86,469)</b>	<b>1,280,566</b>	<b>1,264,092</b>	<b>16,474</b>
School Sponsored Co-curricular Activities:					
Salaries	8,000	680	8,680	8,680	
<b>Total School Sponsored Co-curricular Activities</b>	<b>8,000</b>	<b>680</b>	<b>8,680</b>	<b>8,680</b>	<b>-</b>
<b>Total Instruction</b>	<b>7,481,086</b>	<b>10,990</b>	<b>7,492,076</b>	<b>7,110,749</b>	<b>381,327</b>

**Jersey City Public Schools  
Blended Resource Fund 15  
Schedule of Blended Expenditures - Budget and Actual  
For the Year Ended June 30, 2015**

School: Franklin L. Williams Middle School (Heights) # 7	Original Budget	Transfers	Final Budget	Expenditures	Variance
<b>Undistributed Expenditures:</b>					
<b>Attendance and Social Work Services:</b>					
Salaries of Family Liaisons/Comm Parent Inv. Spe	\$ 37,239	\$ 73	\$ 37,312	\$ 37,312	
Total Attendance and Social Work Services	37,239	73	37,312	37,312	-
<b>Health Services:</b>					
Salaries	102,271	(73)	102,198	100,387	\$ 1,811
Supplies and Materials	3,000		3,000	2,985	15
Total Health Services	105,271	(73)	105,198	103,372	1,826
<b>Guidance:</b>					
Salaries of Other Professional Staff	420,037	(7,300)	412,737	285,813	126,924
Supplies and Materials	2,000		2,000	1,999	1
Total Guidance	422,037	(7,300)	414,737	287,812	126,925
<b>Educational Media/Library Services:</b>					
Salaries	109,070		109,070	100,120	8,950
Supplies and Materials	4,000		4,000	3,870	130
Total Educational Media/Library Services	113,070	-	113,070	103,990	9,080
<b>Instructional Staff Training Services:</b>					
Purchased Professional - Educational Services	16,800		28,500	28,500	
Total Instructional Staff Training Services	16,800	-	28,500	28,500	-
<b>Support Services - School Administration:</b>					
Salaries of Principals/Assistant Principals/Program Directors	377,364	7,300	384,664	319,654	65,010
Salaries of Secretarial and Clerical Assistants	218,528		218,528	210,118	8,410
Other Salaries	4,400		4,400	4,400	
Other Purchased Services (400-500 series)	1,000		1,000	658	342
Supplies and Materials	3,000		3,000	2,985	15
Total Support Services - School Administration	604,292	7,300	611,592	537,815	73,777
<b>Security</b>					
Salaries	169,199		169,199	163,918	5,281
Total Security	169,199	-	169,199	163,918	5,281
<b>Student Transportation Services:</b>					
Contracted Services -Transportation (Other than Between Home and School) - Vendors	10,600	1,956	12,556	10,139	2,417
Total Student Transportation Services	10,600	1,956	12,556	10,139	2,417
<b>Unallocated Benefits:</b>					
Social Security Contributions	57,975	27,043	85,018	70,407	14,611
T.P.A.F. Contributions		16,234	16,234		16,234
Health Benefits	2,099,475	(43,278)	2,056,197	1,580,813	475,384
Total Unallocated Benefits	2,157,450	(1)	2,157,449	1,651,220	506,229
<b>Total Undistributed Expenditures</b>	<b>3,635,958</b>	<b>1,955</b>	<b>3,649,613</b>	<b>2,924,078</b>	<b>725,535</b>
<b>Total Expenditures - Current</b>	<b>11,117,044</b>	<b>12,945</b>	<b>11,141,689</b>	<b>10,034,827</b>	<b>1,106,862</b>
<b>Capital Outlay</b>					
<b>Equipment:</b>					
Grades 6-8	17,500	(435)	17,065	17,065	
Total Equipment	17,500	(435)	17,065	17,065	-
<b>Total Expenditures - School based</b>	<b>11,134,544</b>	<b>12,510</b>	<b>11,158,754</b>	<b>10,051,892</b>	<b>1,106,862</b>

**Jersey City Public Schools**  
**Blended Resource Fund 15**  
**Schedule of Blended Expenditures - Budget and Actual**  
**For the Year Ended June 30, 2015**

<u>School: Franklin L. Williams Middle School (Heights) # 7</u>	Original Budget	Transfers	Final Budget	Expenditures	Variance
Other Financing Sources:					
Transfers In	\$ 11,134,544	\$ 12,510	\$ 11,158,754	\$ 10,051,892	\$ 1,106,862
Total Other Financing Sources	11,134,544	12,510	11,158,754	10,051,892	1,106,862
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

**Jersey City Public Schools**  
**Blended Resource Fund 15**  
**Schedule of Blended Expenditures - Budget and Actual**  
**For the Year Ended June 30, 2015**

School: Charles E. Trefurt # 8	Original Budget	Transfers	Final Budget	Expenditures	Variance
<b>Current:</b>					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 421,883	\$ 84,857	\$ 506,740	\$ 506,740	
Grades 1- 5	2,854,527	(119,857)	2,734,670	2,561,031	\$ 173,639
Undistributed Instruction:					
Other Salaries of Instruction	108,039		108,039	107,904	135
Purchased Professional & Educational Services	1,900	(650)	1,250	1,250	
Other Purchased Services	1,000	650	1,650	1,232	418
General Supplies	173,575	(36,724)	136,851	135,164	1,687
Textbooks	200	37,776	37,976	37,833	143
Other Objects	7,725	200	7,925	7,920	5
<b>Total Regular Programs</b>	<b>3,568,849</b>	<b>(33,748)</b>	<b>3,535,101</b>	<b>3,359,074</b>	<b>176,027</b>
Cognitive - Moderate:					
Salaries of Teachers	106,592		106,592	104,123	2,469
<b>Total Cognitive - Moderate</b>	<b>106,592</b>	<b>-</b>	<b>106,592</b>	<b>104,123</b>	<b>2,469</b>
Learning and/or Language Disabilities:					
Salaries of Teachers	126,854	(3,617)	123,237	122,093	1,144
Other Salaries of Instruction	80,499	(38,894)	41,605	41,253	352
General Supplies	12,000	(2,154)	9,846	6,969	2,877
Textbooks	2,154	2,154	2,154	2,147	7
<b>Total Learning and/or Language Disabilities</b>	<b>219,353</b>	<b>(42,511)</b>	<b>176,842</b>	<b>172,462</b>	<b>4,380</b>
Auditory Impairments:					
Salaries of Teachers	60,356		60,356	58,287	2,069
<b>Total Auditory Impairments</b>	<b>60,356</b>	<b>-</b>	<b>60,356</b>	<b>58,287</b>	<b>2,069</b>
Behavioral Disabilities:					
Salaries of Teachers	56,644	(20,000)	36,644	34,819	1,825
Other Salaries of Instruction	-	3,617	3,617	3,617	
General Supplies	1,500		1,500	1,123	377
<b>Total Behavioral Disabilities</b>	<b>58,144</b>	<b>(16,383)</b>	<b>41,761</b>	<b>39,559</b>	<b>2,202</b>
Multiple Disabilities:					
Salaries of Teachers	57,271		57,271	55,291	1,980
<b>Total Multiple Disabilities</b>	<b>57,271</b>	<b>-</b>	<b>57,271</b>	<b>55,291</b>	<b>1,980</b>
Resource Room/Resource Center:					
Salaries of Teachers	684,478	(13,295)	671,183	658,547	12,636
Other Salaries of Instruction	195,147	33,295	228,442	225,713	2,729
General Supplies	6,100		6,100	4,184	1,916
<b>Total Resource Room/Resource Center</b>	<b>885,725</b>	<b>20,000</b>	<b>905,725</b>	<b>888,444</b>	<b>17,281</b>
Autism:					
Salaries of Teachers	63,206	95,000	158,206	155,180	3,026
Other Salaries of Instruction	-	38,894	38,894	38,894	
<b>Total Autism</b>	<b>63,206</b>	<b>133,894</b>	<b>197,100</b>	<b>194,074</b>	<b>3,026</b>
<b>Total Special Education</b>	<b>1,450,647</b>	<b>95,000</b>	<b>1,545,647</b>	<b>1,512,240</b>	<b>33,407</b>
Bilingual Education:					
Salaries of Teachers	927,315	(60,213)	867,102	846,291	20,811
Other Salaries of Instruction	233,483	213	233,696	230,249	3,447
General Supplies	39,106		39,106	35,101	4,005
<b>Total Bilingual Education</b>	<b>1,199,904</b>	<b>(60,000)</b>	<b>1,139,904</b>	<b>1,111,641</b>	<b>28,263</b>
<b>Total Instruction</b>	<b>6,219,400</b>	<b>1,252</b>	<b>6,220,652</b>	<b>5,982,955</b>	<b>237,697</b>

**Jersey City Public Schools  
Blended Resource Fund 15  
Schedule of Blended Expenditures - Budget and Actual  
For the Year Ended June 30, 2015**

School: Charles E. Trefurt # 8	Original Budget	Transfers	Final Budget	Expenditures	Variance
<b>Undistributed Expenditures:</b>					
<b>Attendance and Social Work Services:</b>					
Salaries of Family Liaisons/Comm Parent Inv. Specialist	\$ 32,105		\$ 32,105	\$ 30,175	\$ 1,930
<b>Total Attendance and Social Work Services</b>	<b>32,105</b>	<b>-</b>	<b>32,105</b>	<b>30,175</b>	<b>1,930</b>
<b>Health Services:</b>					
Salaries	109,371		109,371	107,489	1,882
Supplies and Materials	2,000	\$ (2)	1,998	1,984	14
<b>Total Health Services</b>	<b>111,371</b>	<b>(2)</b>	<b>111,369</b>	<b>109,473</b>	<b>1,896</b>
<b>Guidance:</b>					
Salaries of Other Professional Staff	111,740		111,740	109,675	2,065
Purchased Professional - Educational Services	500	(500)			
Supplies and Materials	250		250	192	58
<b>Total Guidance</b>	<b>112,490</b>	<b>(500)</b>	<b>111,990</b>	<b>109,867</b>	<b>2,123</b>
<b>Educational Media/Library Services:</b>					
Salaries	109,070		109,070	106,908	2,162
Other Purchased Services	36,839		36,839	9,580	27,259
Supplies and Materials	4,000	(71)	3,929	3,929	
Other Objects	200	(200)			
<b>Total Educational Media/Library Services</b>	<b>150,109</b>	<b>(271)</b>	<b>149,838</b>	<b>120,417</b>	<b>29,421</b>
<b>Instructional Staff Training Services:</b>					
Other Purchased Services	2,000	(750)	1,250	655	595
Supplies and Materials	2,000	737	2,737	2,736	1
<b>Total Instructional Staff Training Services</b>	<b>4,000</b>	<b>(13)</b>	<b>3,987</b>	<b>3,391</b>	<b>596</b>
<b>Support Services - School Administration:</b>					
Salaries of Principals/Assistant Principals/Program Directors	291,266	(3,691)	287,575	246,424	41,151
Salaries of Secretarial and Clerical Assistants	171,338	3,766	175,104	175,104	
Other Salaries	3,550	706	4,256	4,256	
Other Purchased Services (400-500 series)	13,050	4,044	17,094	16,303	791
Supplies and Materials	17,000	(1,647)	15,353	14,225	1,128
<b>Total Support Services - School Administration</b>	<b>496,204</b>	<b>3,178</b>	<b>499,382</b>	<b>456,312</b>	<b>43,070</b>
<b>Security</b>					
Salaries	143,319	(250)	143,069	118,936	24,133
<b>Total Security</b>	<b>143,319</b>	<b>(250)</b>	<b>143,069</b>	<b>118,936</b>	<b>24,133</b>
<b>Student Transportation Services:</b>					
Contracted Services --Transportation (Other than Between Home and School) -- Vendors	4,000	339	4,339	3,925	414
<b>Total Student Transportation Services</b>	<b>4,000</b>	<b>339</b>	<b>4,339</b>	<b>3,925</b>	<b>414</b>
<b>Unallocated Benefits:</b>					
Social Security Contributions	74,998	20,903	95,901	76,518	19,383
T.P.A.F. Contributions		14,258	14,258		14,258
Health Benefits	1,703,994	(35,542)	1,668,452	1,308,858	359,594
<b>Total Unallocated Benefits</b>	<b>1,778,992</b>	<b>(381)</b>	<b>1,778,611</b>	<b>1,385,376</b>	<b>393,235</b>
<b>Total Undistributed Expenditures</b>	<b>2,832,590</b>	<b>2,100</b>	<b>2,834,690</b>	<b>2,337,872</b>	<b>496,818</b>
<b>Total Expenditures - Current</b>	<b>9,051,990</b>	<b>3,352</b>	<b>9,055,342</b>	<b>8,320,827</b>	<b>734,515</b>
<b>Total Expenditures - School based</b>	<b>9,051,990</b>	<b>3,352</b>	<b>9,055,342</b>	<b>8,320,827</b>	<b>734,515</b>

**Jersey City Public Schools  
Blended Resource Fund 15  
Schedule of Blended Expenditures - Budget and Actual  
For the Year Ended June 30, 2015**

<u>School: Charles E. Trefurt # 8</u>	Original Budget	Transfers	Final Budget	Expenditures	Variance
Other Financing Sources:					
Transfers In	\$ 9,051,990	\$ 3,352	\$ 9,055,342	\$ 8,320,827	\$ 734,515
Total Other Financing Sources	9,051,990	3,352	9,055,342	8,320,827	734,515
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

**Jersey City Public Schools  
Blended Resource Fund 15  
Schedule of Blended Expenditures - Budget and Actual  
For the Year Ended June 30, 2015**

School: <u>Martin Luther King Jr. # 11</u>	Original Budget	Transfers	Final Budget	Expenditures	Variance
<b>Current:</b>					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 371,783		\$ 371,783	\$ 367,743	\$ 4,040
Grades 1-5	2,321,398	\$ 122,010	2,443,408	2,440,071	3,337
Grades 6-8	780,331	(129,759)	650,572	644,830	5,742
Undistributed Instruction:					
Other Salaries of Instruction	151,316	645	151,961	149,759	2,202
Other Purchased Services	8,800	(4,214)	4,586	4,586	
General Supplies	193,190	(26,688)	166,502	161,649	4,853
Textbooks	13,000	47,889	60,889	59,401	1,488
Other Objects	9,750	6,054	15,804	15,616	188
<b>Total Regular Programs</b>	<b>3,849,568</b>	<b>15,937</b>	<b>3,865,505</b>	<b>3,843,655</b>	<b>21,850</b>
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	237,374	(13,957)	223,417	168,852	54,565
Other Salaries of Instruction	34,560	(6,000)	28,560	3,798	24,762
<b>Total Learning and/or Language Disabilities</b>	<b>271,934</b>	<b>(19,957)</b>	<b>251,977</b>	<b>172,650</b>	<b>79,327</b>
Resource Room/Resource Center:					
Salaries of Teachers	730,423	58,342	788,765	788,765	
<b>Total Resource Room/Resource Center</b>	<b>730,423</b>	<b>58,342</b>	<b>788,765</b>	<b>788,765</b>	<b>-</b>
Autism:					
Salaries of Teachers	59,834		59,834	57,881	1,953
<b>Total Autism</b>	<b>59,834</b>		<b>59,834</b>	<b>57,881</b>	<b>1,953</b>
<b>Total Special Education</b>	<b>1,062,191</b>	<b>38,385</b>	<b>1,100,576</b>	<b>1,019,296</b>	<b>81,280</b>
Bilingual Education:					
Salaries of Teachers	629,969	(81,300)	548,669	468,229	80,440
Other Salaries of Instruction	35,822	36,914	72,736	72,736	
<b>Total Bilingual Education</b>	<b>665,791</b>	<b>(44,386)</b>	<b>621,405</b>	<b>540,965</b>	<b>80,440</b>
School Sponsored Co-curricular Activities:					
Salaries		7,051	7,051	7,051	
<b>Total School Sponsored Co-curricular Activities</b>		<b>7,051</b>	<b>7,051</b>	<b>7,051</b>	<b>-</b>
<b>Total Instruction</b>	<b>5,577,550</b>	<b>16,987</b>	<b>5,594,537</b>	<b>5,410,967</b>	<b>183,570</b>
Undistributed Expenditures:					
Attendance and Social Work Services:					
Attendance and Social Work Services	23,544	4,589	28,133	28,133	
<b>Total Attendance and Social Work Services</b>	<b>23,544</b>	<b>4,589</b>	<b>28,133</b>	<b>28,133</b>	<b>-</b>
Health Services:					
Salaries	105,671	(2,000)	103,671	103,621	50
Supplies and Materials	5,000	400	5,400	4,652	748
<b>Total Health Services</b>	<b>110,671</b>	<b>(1,600)</b>	<b>109,071</b>	<b>108,273</b>	<b>798</b>
Guidance:					
Salaries of Other Professional Staff	225,178	(3,019)	222,159	220,819	1,340
<b>Total Guidance</b>	<b>225,178</b>	<b>(3,019)</b>	<b>222,159</b>	<b>220,819</b>	<b>1,340</b>
Educational Media/Library Services:					
Salaries	56,956	(4,188)	52,768	47,691	5,077
Supplies and Materials	5,000		5,000	4,936	64
<b>Total Educational Media/Library Services</b>	<b>61,956</b>	<b>(4,188)</b>	<b>57,768</b>	<b>52,627</b>	<b>5,141</b>

**Jersey City Public Schools**  
**Blended Resource Fund 15**  
**Schedule of Blended Expenditures - Budget and Actual**  
**For the Year Ended June 30, 2015**

<u>School: Martin Luther King Jr. # 11</u>	<u>Original</u>		<u>Final</u>		
	<u>Budget</u>	<u>Transfers</u>	<u>Budget</u>	<u>Expenditures</u>	<u>Variance</u>
<b>Instructional Staff Training Services:</b>					
Purchased Professional - Educational Services	\$ 6,000	\$ (6,000)			
Total Instructional Staff Training Services	6,000	(6,000)	-	-	-
<b>Support Services -- School Administration:</b>					
Salaries of Principals/Assistant Principals/Program Directors	252,787	3,220	\$ 256,007	\$ 217,308	\$ 38,699
Salaries of Secretarial and Clerical Assistants	168,042	1,398	169,440	166,765	2,675
Other Purchased Services (400-500 series)	35,000	3,847	38,847	36,248	2,599
Supplies and Materials	20,000	(11,084)	8,916	8,874	42
Total Support Services -- School Administration	475,829	(2,619)	473,210	429,195	44,015
<b>Security</b>					
Salaries	186,361		186,361	177,789	8,572
Total Security	186,361	-	186,361	177,789	8,572
<b>Student Transportation Services:</b>					
Contracted Services --Transportation (Other than Between Home and School) -- Vendors	9,000	370	9,370	4,789	4,581
Total Student Transportation Services	9,000	370	9,370	4,789	4,581
<b>Unallocated Benefits:</b>					
Social Security Contributions	44,701	15,099	59,800	50,863	8,937
T.P.A.F. Contributions		16,181	16,181		16,181
Health Benefits	1,504,908		1,473,629	1,079,552	394,077
Total Unallocated Benefits	1,549,609	1	1,549,610	1,130,415	419,195
Total Undistributed Expenditures	2,648,148	(12,466)	2,635,682	2,152,040	483,642
Total Expenditures - Current	8,225,698	4,521	8,230,219	7,563,007	667,212
Total Expenditures - School based	8,225,698	4,521	8,230,219	7,563,007	667,212
<b>Other Financing Sources:</b>					
Transfers In	8,225,698	4,521	8,230,219	7,563,007	667,212
Total Other Financing Sources	8,225,698	4,521	8,230,219	7,563,007	667,212
<b>Excess (Deficiency) of Other Financing Sources</b>					
Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

**Jersey City Public Schools**  
**Blended Resource Fund 15**  
**Schedule of Blended Expenditures - Budget and Actual**  
**For the Year Ended June 30, 2015**

<u>School: Julia A. Barnes # 12</u>	Original Budget	Transfers	Final Budget	Expenditures	Variance
<b>Current:</b>					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 228,707		\$ 228,707	\$ 163,901	\$ 64,806
Grades 1- 5	1,470,444	\$ (15,001)	1,455,443	1,193,612	261,831
Grades 6-8	710,851	(4,518)	706,333	572,636	133,697
Undistributed Instruction:					
Other Salaries of Instruction	37,239	4,519	41,758	41,758	
Purchased Professional & Educational Services		15,000	15,000	15,000	
Other Purchased Services	5,800		5,800	5,658	142
General Supplies	75,540	(675)	74,865	72,858	2,007
Textbooks	750		750	685	65
Other Objects	4,250	823	5,073	5,072	1
<b>Total Regular Programs</b>	<b>2,533,581</b>	<b>148</b>	<b>2,533,729</b>	<b>2,071,180</b>	<b>462,549</b>
Instruction - Special Education:					
Cognitive - Mild:					
General Supplies	800		800	800	
<b>Total Cognitive - Mild</b>	<b>800</b>	<b>-</b>	<b>800</b>	<b>800</b>	<b>-</b>
Learning and/or Language Disabilities:					
Salaries of Teachers	102,271		102,271	93,085	9,186
Other Salaries of Instruction	81,699		81,699	81,400	299
<b>Total Learning and/or Language Disabilities</b>	<b>183,970</b>	<b>-</b>	<b>183,970</b>	<b>174,485</b>	<b>9,485</b>
Multiple Disabilities:					
Salaries of Teachers	63,206		63,206	13,975	49,231
<b>Total Multiple Disabilities</b>	<b>63,206</b>	<b>-</b>	<b>63,206</b>	<b>13,975</b>	<b>49,231</b>
Resource Room/Resource Center:					
Salaries of Teachers	621,345	(1,378)	619,967	482,934	137,033
Other Salaries of Instruction		1,378	1,378	1,378	
General Supplies	-1,000	(148)	852	851	1
<b>Total Resource Room/Resource Center</b>	<b>622,345</b>	<b>(148)</b>	<b>622,197</b>	<b>485,163</b>	<b>137,034</b>
<b>Total Special Education</b>	<b>870,321</b>	<b>(148)</b>	<b>870,173</b>	<b>674,423</b>	<b>195,750</b>
School Sponsored Co-curricular Activities:					
Purchased Services	500	431	931	931	
Supplies and Materials	500		500	500	
<b>Total School Sponsored Co-curricular Activities</b>	<b>1,000</b>	<b>431</b>	<b>1,431</b>	<b>1,431</b>	<b>-</b>
<b>Total Instruction</b>	<b>3,404,902</b>	<b>431</b>	<b>3,405,333</b>	<b>2,747,034</b>	<b>658,299</b>
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Specialist	37,839	73	37,912	37,912	
<b>Total Attendance and Social Work Services</b>	<b>37,839</b>	<b>73</b>	<b>37,912</b>	<b>37,912</b>	<b>-</b>
Health Services:					
Salaries	102,271	(73)	102,198	100,305	1,893
Supplies and Materials	800		800	792	8
<b>Total Health Services</b>	<b>103,071</b>	<b>(73)</b>	<b>102,998</b>	<b>101,097</b>	<b>1,901</b>
Guidance:					
Salaries of Other Professional Staff	111,740		111,740	109,731	2,009
Supplies and Materials	500		500	497	3
<b>Total Guidance</b>	<b>112,240</b>	<b>-</b>	<b>112,240</b>	<b>110,228</b>	<b>2,012</b>

**Jersey City Public Schools  
Blended Resource Fund 15  
Schedule of Blended Expenditures - Budget and Actual  
For the Year Ended June 30, 2015**

	Original Budget	Transfers	Final Budget	Expenditures	Variance
<b>School: Julia A. Barnes # 12</b>					
<b>Educational Media/Library Services:</b>					
Salaries		\$ 78,435	\$ 78,435	\$ 78,435	
Other Purchased Services	\$ 37,839		37,839	37,312	\$ 527
Supplies and Materials	7,000	(64)	6,936	6,935	1
<b>Total Educational Media/Library Services</b>	<b>44,839</b>	<b>78,371</b>	<b>123,210</b>	<b>122,682</b>	<b>528</b>
<b>Support Services – School Administration:</b>					
Salaries of Principals/Assistant Principals/Program Directors	288,867	4,000	292,867	243,665	49,202
Salaries of Secretarial and Clerical Assistants	112,374	(14,607)	97,767	91,680	6,087
Other Salaries	2,800		2,800		2,800
Other Purchased Services (400-500 series)	22,000	2,533	24,533	22,429	2,104
Supplies and Materials	3,500	17,519	21,019	21,019	
Other Objects	700	(700)			
<b>Total Support Services – School Administration</b>	<b>430,241</b>	<b>8,745</b>	<b>438,986</b>	<b>378,793</b>	<b>60,193</b>
<b>Security</b>					
Salaries	98,431	10,607	109,038	106,215	2,823
<b>Total Security</b>	<b>98,431</b>	<b>10,607</b>	<b>109,038</b>	<b>106,215</b>	<b>2,823</b>
<b>Student Transportation Services:</b>					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	3,500	1,108	4,608	4,608	
<b>Total Student Transportation Services</b>	<b>3,500</b>	<b>1,108</b>	<b>4,608</b>	<b>4,608</b>	<b>-</b>
<b>Unallocated Benefits:</b>					
Social Security Contributions	30,387	13,237	43,624	32,377	11,247
T.P.A.F. Contributions		5,817	5,817		5,817
Health Benefits	991,388	(97,489)	893,899	665,192	228,707
<b>Total Unallocated Benefits</b>	<b>1,021,775</b>	<b>(78,435)</b>	<b>943,340</b>	<b>697,569</b>	<b>245,771</b>
<b>Total Undistributed Expenditures</b>	<b>1,851,936</b>	<b>20,396</b>	<b>1,872,332</b>	<b>1,559,104</b>	<b>313,228</b>
<b>Total Expenditures - Current</b>	<b>5,256,838</b>	<b>20,827</b>	<b>5,277,665</b>	<b>4,306,138</b>	<b>971,527</b>
<b>Capital Outlay</b>					
<b>Equipment:</b>					
Grades 6-8	5,000		5,000	4,950	50
<b>Total Equipment</b>	<b>5,000</b>		<b>5,000</b>	<b>4,950</b>	<b>50</b>
<b>Total Expenditures - School based</b>	<b>5,261,838</b>	<b>20,827</b>	<b>5,282,665</b>	<b>4,311,088</b>	<b>971,577</b>
<b>Other Financing Sources:</b>					
Transfers In	5,261,838	20,827	5,282,665	4,311,088	971,577
<b>Total Other Financing Sources</b>	<b>5,261,838</b>	<b>20,827</b>	<b>5,282,665</b>	<b>4,311,088</b>	<b>971,577</b>
<b>Excess (Deficiency) of Other Financing Sources</b>					
Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
<b>Fund Balances, July 1</b>	-	-	-	-	-
<b>Fund Balances, June 30</b>	\$ -	\$ -	\$ -	\$ -	\$ -

**Jersey City Public Schools**  
**Blended Resource Fund 15**  
**Schedule of Blended Expenditures - Budget and Actual**  
**For the Year Ended June 30, 2015**

<u>School: Mc Nair Academic High School # 56</u>	Original Budget	Transfers	Final Budget	Expenditures	Variance
<b>Current:</b>					
<b>Instruction - regular programs:</b>					
<b>Salaries of Teachers:</b>					
Grades 9-12	\$ 3,980,049	\$ (7,867)	\$ 3,972,182	\$ 3,865,752	\$ 106,430
<b>Undistributed Instruction:</b>					
Other Salaries of Instruction	239,778	(182,638)	57,140	56,717	423
Purchased Technical Services	15,000	(12,825)	2,175	2,175	
Other Purchased Services	114,000	73,514	187,514	185,297	2,217
General Supplies	36,000	48,536	84,536	84,345	191
Textbooks	25,000	(25,000)			
Other Objects	3,300	130	3,430	3,430	
<b>Total Regular Programs</b>	<b>4,413,127</b>	<b>(106,150)</b>	<b>4,306,977</b>	<b>4,197,716</b>	<b>109,261</b>
<b>Instruction - Special Education:</b>					
<b>Cognitive - Mild:</b>					
General Supplies	3,000	(917)	2,083	2,083	
<b>Total Cognitive - Mild</b>	<b>3,000</b>	<b>(917)</b>	<b>2,083</b>	<b>2,083</b>	<b>-</b>
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	602,942	(582,262)	20,680	20,680	
Other Salaries of Instruction	40,249	(37,493)	2,756	2,756	
General Supplies	2,000	(462)	1,538	1,538	
<b>Total Resource Room/Resource Center</b>	<b>645,191</b>	<b>(620,217)</b>	<b>24,974</b>	<b>24,974</b>	<b>-</b>
<b>Autism:</b>					
Salaries of Teachers		630,792	630,792	622,182	8,610
Other Salaries of Instruction	383,180	179,196	562,376	562,376	
General Supplies	4,000	(1,019)	2,981	2,981	
Textbooks	2,000	(2,000)			
<b>Total Autism</b>	<b>389,180</b>	<b>806,969</b>	<b>1,196,149</b>	<b>1,187,539</b>	<b>8,610</b>
<b>Total Special Education</b>	<b>1,037,371</b>	<b>185,835</b>	<b>1,223,206</b>	<b>1,214,596</b>	<b>8,610</b>
<b>School Sponsored Co-curricular Activities:</b>					
Salaries	14,000	271	14,271	14,271	
<b>Total School Sponsored Co-curricular Activities</b>	<b>14,000</b>	<b>271</b>	<b>14,271</b>	<b>14,271</b>	<b>-</b>
<b>Total Instruction</b>	<b>5,464,498</b>	<b>79,956</b>	<b>5,544,454</b>	<b>5,426,583</b>	<b>117,871</b>
<b>Undistributed Expenditures:</b>					
<b>Attendance and Social Work Services:</b>					
Salaries of Family Liaisons/Comm Parent Inv. Spe	31,084	2,188	33,272	33,272	
<b>Total Attendance and Social Work Services</b>	<b>31,084</b>	<b>2,188</b>	<b>33,272</b>	<b>33,272</b>	<b>-</b>
<b>Health Services:</b>					
Salaries	195,353	(2,188)	193,165	182,965	10,200
Supplies and Materials	500	(100)	400	400	
<b>Total Health Services</b>	<b>195,853</b>	<b>(2,288)</b>	<b>193,565</b>	<b>183,365</b>	<b>10,200</b>
<b>Guidance:</b>					
Salaries of Other Professional Staff	239,866	(894)	238,972	224,848	14,124
Other Salaries	77,218		77,218	70,673	6,545
Supplies and Materials	50,000	7,039	57,039	6,340	50,699
<b>Total Guidance</b>	<b>367,084</b>	<b>6,145</b>	<b>373,229</b>	<b>301,861</b>	<b>71,368</b>
<b>Educational Media/Library Services:</b>					
Other Salaries of Instruction		36,162	36,162	32,546	3,616
Supplies and Materials	11,200	(9,936)	1,264	1,264	
<b>Total Educational Media/Library Services</b>	<b>11,200</b>	<b>26,226</b>	<b>37,426</b>	<b>33,810</b>	<b>3,616</b>

**Jersey City Public Schools**  
**Blended Resource Fund 15**  
**Schedule of Blended Expenditures - Budget and Actual**  
**For the Year Ended June 30, 2015**

School: <u>Mc Nair Academic High School # 56</u>	Original Budget	Transfers	Final Budget	Expenditures	Variance
<b>Support Services - School Administration:</b>					
Salaries of Principals/Assistant Principals/Program Directors	\$ 309,056		\$ 309,056	\$ 257,898	\$ 51,158
Salaries of Secretarial and Clerical Assistants	161,450		161,450	146,742	14,708
Other Purchased Services (400-500 series)	14,000	\$ (12,830)	1,170	1,170	
Supplies and Materials	14,000	(10,726)	3,274	2,683	591
Other Objects	2,000	(1,050)	950	950	
<b>Total Support Services - School Administration</b>	<b>500,506</b>	<b>(24,606)</b>	<b>475,900</b>	<b>409,443</b>	<b>66,457</b>
<b>Security</b>					
Salaries	135,782	894	136,676	136,676	
<b>Total Security</b>	<b>135,782</b>	<b>894</b>	<b>136,676</b>	<b>136,676</b>	<b>-</b>
<b>Student Transportation Services:</b>					
<b>Contracted Services - Transportation (Other than</b>					
<b>Between Home and School) - Vendors</b>					
	10,000	1,118	11,118	11,089	29
<b>Total Student Transportation Services</b>	<b>10,000</b>	<b>1,118</b>	<b>11,118</b>	<b>11,089</b>	<b>29</b>
<b>Unallocated Benefits:</b>					
Social Security Contributions	74,359	6,244	80,603	80,603	
Health Benefits	1,674,918	(42,406)	1,632,512	1,284,538	347,974
<b>Total Unallocated Benefits</b>	<b>1,749,277</b>	<b>(36,162)</b>	<b>1,713,115</b>	<b>1,365,141</b>	<b>347,974</b>
<b>Total Undistributed Expenditures</b>	<b>3,000,786</b>		<b>2,974,301</b>	<b>2,474,657</b>	<b>499,644</b>
<b>Total Expenditures - Current</b>	<b>8,465,284</b>	<b>53,471</b>	<b>8,518,755</b>	<b>7,901,240</b>	<b>617,515</b>
<b>Total Expenditures - School Based</b>	<b>8,465,284</b>	<b>53,471</b>	<b>8,518,755</b>	<b>7,901,240</b>	<b>617,515</b>
<b>Other Financing Sources:</b>					
Transfers In	8,465,284	53,471	8,518,755	7,901,240	617,515
<b>Total Other Financing Sources</b>	<b>8,465,284</b>	<b>53,471</b>	<b>8,518,755</b>	<b>7,901,240</b>	<b>617,515</b>
<b>Excess (Deficiency) of Other Financing Sources</b>					
<b>Over (Under) Expenditures and Other Financing (Uses)</b>					
	-	-	-	-	-
<b>Fund Balances, July 1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balances, June 30</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Jersey City Public Schools  
Blended Resource Fund 15  
Schedule of Blended Expenditures - Budget and Actual  
For the Year Ended June 30, 2015

School: Ollie Culbreth Jr. # 14	Original Budget	Transfers	Final Budget	Expenditures	Variance
<b>Current:</b>					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 235,668	\$ (35,378)	\$ 200,290	\$ 184,083	\$ 16,207
Grades 1- 5	1,926,227	(68,328)	1,857,899	1,749,207	108,692
Grades 6-8	275,566	130,907	406,473	397,557	8,916
Undistributed Instruction:					
Other Salaries of Instruction	109,621	32,000	141,621	140,204	1,417
Other Purchased Services	4,400		4,400	4,164	236
General Supplies	160,619	15,619	176,238	164,487	11,751
Textbooks	15,220	(8,800)	6,420	6,420	
Other Objects	8,800	750	9,550	6,231	3,319
<b>Total Regular Programs</b>	<b>2,736,121</b>	<b>66,770</b>	<b>2,802,891</b>	<b>2,652,353</b>	<b>150,538</b>
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	57,271		57,271	56,244	1,027
Other Salaries of Instruction	38,919	38,684	77,603	36,998	40,605
<b>Total Learning and/or Language Disabilities</b>	<b>96,190</b>	<b>38,684</b>	<b>134,874</b>	<b>93,242</b>	<b>41,632</b>
Multiple Disabilities:					
Salaries of Teachers	105,671	(66,340)	39,331	6,460	32,871
Other Salaries of Instruction		1,899	1,899	1,899	
<b>Total Multiple Disabilities</b>	<b>105,671</b>	<b>(64,441)</b>	<b>41,230</b>	<b>8,359</b>	<b>32,871</b>
Resource Room/Resource Center:					
Salaries of Teachers	612,391	43,036	655,427	655,427	
Other Salaries of Instruction	116,756	(51,003)	65,753	38,002	27,751
<b>Total Resource Room/Resource Center</b>	<b>729,147</b>	<b>(7,967)</b>	<b>721,180</b>	<b>693,429</b>	<b>27,751</b>
Autism:					
Salaries of Teachers	298,568	(1,300)	297,268	282,686	14,582
Other Salaries of Instruction	116,309	29,300	145,609	144,849	760
<b>Total Autism</b>	<b>414,877</b>	<b>28,000</b>	<b>442,877</b>	<b>427,535</b>	<b>15,342</b>
<b>Total Special Education</b>	<b>1,345,885</b>	<b>(5,724)</b>	<b>1,340,161</b>	<b>1,222,565</b>	<b>117,596</b>
Bilingual Education:					
Salaries of Teachers	574,087	(14,792)	559,295	530,032	29,263
Other Salaries of Instruction	38,919	(38,684)	235	235	
<b>Total Bilingual Education</b>	<b>613,006</b>	<b>(53,476)</b>	<b>559,530</b>	<b>530,032</b>	<b>29,498</b>
<b>Total Instruction</b>	<b>4,695,012</b>	<b>7,570</b>	<b>4,702,582</b>	<b>4,404,950</b>	<b>297,632</b>
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Spe	13,053	2,286	15,339	15,339	
Supplies and Materials	400		400	400	
<b>Total Attendance and Social Work Services</b>	<b>13,453</b>	<b>2,286</b>	<b>15,739</b>	<b>15,739</b>	<b>-</b>
Health Services:					
Salaries	102,271		102,271	100,323	1,948
Supplies and Materials	1,500		1,500	1,302	198
<b>Total Health Services</b>	<b>103,771</b>	<b>-</b>	<b>103,771</b>	<b>101,625</b>	<b>2,146</b>
Guidance:					
Salaries of Other Professional Staff	56,895		56,895	55,028	1,867
Supplies and Materials	995	(3)	992	992	
<b>Total Guidance</b>	<b>57,890</b>	<b>(3)</b>	<b>57,887</b>	<b>56,020</b>	<b>1,867</b>

**Jersey City Public Schools**  
**Blended Resource Fund 15**  
**Schedule of Blended Expenditures - Budget and Actual**  
**For the Year Ended June 30, 2015**

<u>School: Ollie Culbreth Jr. # 14</u>	Original Budget	Transfers	Final Budget	Expenditures	Variance
<b>Educational Media/Library Services:</b>					
Salaries	\$ 111,071	\$ (2,286)	\$ 108,785	\$ 107,305	\$ 1,480
Supplies and Materials	1,100		1,100	1,100	
<b>Total Educational Media/Library Services</b>	<b>112,171</b>	<b>(2,286)</b>	<b>109,885</b>	<b>108,405</b>	<b>1,480</b>
<b>Instructional Staff Training Services:</b>					
Other Purchased Services	100		100	100	
Supplies and Materials	900		900	900	
<b>Total Instructional Staff Training Services</b>	<b>1,000</b>	<b>-</b>	<b>1,000</b>	<b>1,000</b>	<b>-</b>
<b>Support Services -- School Administration:</b>					
Salaries of Principals/Assistant Principals/Program Directors	271,458	(16,291)	255,167	230,340	24,827
Salaries of Secretarial and Clerical Assistants	109,303	(4,692)	104,611	91,113	13,498
Other Salaries	2,500	250	2,750	1,305	1,445
Other Purchased Services (400-500 series)	1,100		1,100	1,100	
Supplies and Materials	8,800	(1,013)	7,787	7,587	200
<b>Total Support Services -- School Administration</b>	<b>393,161</b>	<b>(21,746)</b>	<b>371,415</b>	<b>331,445</b>	<b>39,970</b>
<b>Security</b>					
Salaries	111,297	21,144	132,441	132,441	
<b>Total Security</b>	<b>111,297</b>	<b>21,144</b>	<b>132,441</b>	<b>132,441</b>	<b>-</b>
<b>Student Transportation Services:</b>					
Contracted Services --Transportation (Other than Between Home and School) -- Vendors	8,800	2,745	11,545	10,257	1,288
<b>Total Student Transportation Services</b>	<b>8,800</b>	<b>2,745</b>	<b>11,545</b>	<b>10,257</b>	<b>1,288</b>
<b>Unallocated Benefits:</b>					
Social Security Contributions	52,980	10,363	63,343	51,651	11,692
T.P.A.F. Contributions		9,838	9,838		9,838
Health Benefits	1,347,170	(20,345)	1,326,825	972,719	354,106
<b>Total Unallocated Benefits</b>	<b>1,400,150</b>	<b>(144)</b>	<b>1,400,006</b>	<b>1,024,370</b>	<b>375,636</b>
<b>Total Undistributed Expenditures</b>	<b>2,201,693</b>	<b>1,996</b>	<b>2,203,689</b>	<b>1,781,302</b>	<b>422,387</b>
<b>Total Expenditures - Current</b>	<b>6,896,705</b>	<b>9,566</b>	<b>6,906,271</b>	<b>6,186,252</b>	<b>720,019</b>
<b>Total Expenditures - School Based</b>	<b>6,896,705</b>	<b>9,566</b>	<b>6,906,271</b>	<b>6,186,252</b>	<b>720,019</b>
<b>Other Financing Sources:</b>					
Transfers In	6,896,705	9,566	6,906,271	6,186,252	720,019
<b>Total Other Financing Sources</b>	<b>6,896,705</b>	<b>9,566</b>	<b>6,906,271</b>	<b>6,186,252</b>	<b>720,019</b>
<b>Excess (Deficiency) of Other Financing Sources</b>					
Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
<b>Fund Balances, July 1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balances, June 30</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Jersey City Public Schools**  
**Blended Resource Fund 15**  
**Budgetary Basis**  
**Schedule of Blended Expenditures - Budget and Actual**  
**For the Year Ended June 30, 2015**

School: <b>Whitney M. Young Jr. Primary School # 15</b>	Original Budget	Transfers	Final Budget	Expenditures	Variance
<b>Current:</b>					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 448,251	\$ (26,435)	\$ 421,816	\$ 421,816	
Grades 1- 5	2,980,518	(173,155)	2,807,363	2,781,224	\$ 26,139
Grades 6-8	343,322	270,692	614,014	587,266	26,748
Undistributed Instruction:					
Other Salaries of Instruction	181,517	(22,046)	159,471	159,471	
Purchased Professional & Educational Services					
Other Purchased Services	8,000	1,907	9,907	6,933	2,974
General Supplies	195,000	(35,146)	159,854	154,947	4,907
Textbooks	18,000	31,839	49,839	41,984	7,855
Other Objects	11,500	(1,120)	10,380	10,216	164
<b>Total Regular Programs</b>	<b>4,186,108</b>	<b>46,536</b>	<b>4,232,644</b>	<b>4,163,857</b>	<b>68,787</b>
Instruction - Special Education:					
Cognitive - Mild:					
Salaries of Teachers	103,271	(19,313)	83,958	83,958	
Other Salaries of Instruction	37,149		37,149	36,243	906
General Supplies	500		500	499	1
Textbooks	500		500		500
<b>Total Cognitive - Mild</b>	<b>141,420</b>	<b>(19,313)</b>	<b>122,107</b>	<b>120,700</b>	<b>1,407</b>
Learning and/or Language Disabilities:					
Salaries of Teachers	59,807	51,425	111,232	111,232	
Other Salaries of Instruction	34,560	67,110	101,670	101,670	
General Supplies	1,000		1,000	540	460
Textbooks	500		500		500
<b>Total Learning and/or Language Disabilities</b>	<b>95,867</b>	<b>118,535</b>	<b>214,402</b>	<b>213,442</b>	<b>960</b>
Behavioral Disabilities:					
Salaries of Teachers	57,584		57,584	56,212	1,372
Other Salaries of Instruction	34,560	29,777	64,337	60,141	4,196
General Supplies	2,000		2,000	2,000	
Textbooks	500		500		500
<b>Total Behavioral Disabilities</b>	<b>94,644</b>	<b>29,777</b>	<b>124,421</b>	<b>118,353</b>	<b>6,068</b>
Resource Room/Resource Center:					
Salaries of Teachers	1,384,105	(30,924)	1,353,181	1,353,181	
Other Salaries of Instruction	130,677	(54,154)	76,523	3,798	72,725
General Supplies	4,800		4,800	4,799	1
<b>Total Resource Room/Resource Center</b>	<b>1,519,582</b>	<b>(85,078)</b>	<b>1,434,504</b>	<b>1,361,778</b>	<b>72,726</b>
Autism:					
Salaries of Teachers	422,113	9,745	431,858	431,858	
Other Salaries of Instruction	274,526	19,158	293,684	251,803	41,881
General Supplies	7,700		7,700	6,996	704
<b>Total Autism</b>	<b>704,339</b>	<b>28,903</b>	<b>733,242</b>	<b>690,657</b>	<b>42,585</b>
<b>Total Special Education</b>	<b>2,555,852</b>	<b>72,824</b>	<b>2,628,676</b>	<b>2,504,930</b>	<b>123,746</b>
School Sponsored Co-curricular Activities:					
Salaries		1,000	1,000	1,000	
<b>Total School Sponsored Co-curricular Activities</b>	<b>-</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>-</b>
<b>Total Instruction</b>	<b>6,741,960</b>	<b>120,360</b>	<b>6,862,320</b>	<b>6,669,787</b>	<b>192,533</b>

**Jersey City Public Schools**  
**Blended Resource Fund 15**  
**Budgetary Basis**  
**Schedule of Blended Expenditures - Budget and Actual**  
**For the Year Ended June 30, 2015**

<u>School: Whitney M. Young Jr. Primary School # 15</u>	Original Budget	Transfers	Final Budget	Expenditures	Variance
<b>Undistributed Expenditures:</b>					
<b>Attendance and Social Work Services:</b>					
Salaries of Family Liaisons/Comm Parent Inv. Specialist	\$ 28,511	\$ 2,392	\$ 30,903	\$ 30,903	
Supplies and Materials	2,000		2,000	1,999	\$ 1
<b>Total Attendance and Social Work Services</b>	<b>30,511</b>	<b>2,392</b>	<b>32,903</b>	<b>32,902</b>	<b>1</b>
<b>Health Services:</b>					
Salaries	105,671		105,671	103,605	2,066
Supplies and Materials	2,000		2,000	1,999	1
<b>Total Health Services</b>	<b>107,671</b>	<b>-</b>	<b>107,671</b>	<b>105,604</b>	<b>2,067</b>
<b>Guidance:</b>					
Salaries of Other Professional Staff	172,243	(23,417)	148,826	107,836	40,990
Supplies and Materials	2,000		2,000	2,000	
<b>Total Guidance</b>	<b>174,243</b>	<b>(23,417)</b>	<b>150,826</b>	<b>109,836</b>	<b>40,990</b>
<b>Educational Media/Library Services:</b>					
Salaries	52,617	(8,975)	43,642	1,025	42,617
Supplies and Materials	40,000	(10,000)	30,000	9,728	20,272
<b>Total Educational Media/Library Services</b>	<b>92,617</b>	<b>(18,975)</b>	<b>73,642</b>	<b>10,753</b>	<b>62,889</b>
<b>Instructional Staff Training Services:</b>					
Other Purchased Services	500		500	455	45
Supplies and Materials	5,000		5,000	4,994	6
Other Objects	600		600	216	384
<b>Total Instructional Staff Training Services</b>	<b>6,100</b>	<b>-</b>	<b>6,100</b>	<b>5,665</b>	<b>435</b>
<b>Support Services - School Administration:</b>					
Salaries of Principals/Assistant Principals/Program Directors	282,864	(8,500)	274,364	248,294	26,070
Salaries of Secretarial and Clerical Assistants	163,827	(11,500)	152,327	129,164	23,163
Other Salaries	5,800		5,800	3,800	2,000
Other Purchased Services (400-500 series)	2,000	206	2,206	1,830	376
Supplies and Materials	12,500	(206)	12,294	10,451	1,843
Other Objects	600		600	478	122
<b>Total Support Services - School Administration</b>	<b>467,591</b>	<b>(20,000)</b>	<b>447,591</b>	<b>394,017</b>	<b>53,574</b>
<b>Security</b>					
Salaries	201,774		201,774	185,293	16,481
<b>Total Security</b>	<b>201,774</b>	<b>-</b>	<b>201,774</b>	<b>185,293</b>	<b>16,481</b>
<b>Student Transportation Services:</b>					
Contracted Services - Transportation (Other than Between Home and School) - Vendors	8,000	2,211	10,211	10,210	1
<b>Total Student Transportation Services</b>	<b>8,000</b>	<b>2,211</b>	<b>10,211</b>	<b>10,210</b>	<b>1</b>
<b>Unallocated Benefits:</b>					
Social Security Contributions	81,660	17,019	98,679	78,913	19,766
T.P.A.F. Contributions		16,477	16,477		16,477
Health Benefits	2,075,052	(104,505)	1,970,547	1,483,336	487,211
<b>Total Unallocated Benefits</b>	<b>2,156,712</b>	<b>(71,009)</b>	<b>2,085,703</b>	<b>1,562,249</b>	<b>523,454</b>
<b>Total Undistributed Expenditures</b>	<b>3,245,219</b>	<b>(128,798)</b>	<b>3,116,421</b>	<b>2,416,529</b>	<b>699,892</b>
<b>Total Expenditures - Current</b>	<b>9,987,179</b>	<b>(8,438)</b>	<b>9,978,741</b>	<b>9,086,316</b>	<b>892,425</b>

Jersey City Public Schools  
Blended Resource Fund 15  
Budgetary Basis  
Schedule of Blended Expenditures - Budget and Actual  
For the Year Ended June 30, 2015

School: Whitney M. Young Jr. Primary School # 15	Original Budget	Transfers	Final Budget	Expenditures	Variance
Capital Outlay					
Equipment:					
Grades 1-5	\$ 12,000	\$ 14,089	\$ 26,089	\$ 26,089	
Total Equipment	12,000	14,089	26,089	26,089	-
Total Expenditures - School based	9,999,179	5,651	10,004,830	9,112,405	\$ 892,425
Other Financing Sources:					
Transfers In	9,999,179	5,651	10,004,830	9,112,405	892,425
Total Other Financing Sources	9,999,179	5,651	10,004,830	9,112,405	892,425
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1					
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

**Jersey City Public Schools  
Blended Resource Fund 15  
Schedule of Blended Expenditures - Budget and Actual  
For the Year Ended June 30, 2015**

School: <u>Cornelia E. Bradford # 16</u>	Original Budget	Transfers	Final Budget	Expenditures	Variance
<b>Current:</b>					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 265,526	\$ (11,678)	\$ 253,848	\$ 253,848	
Grades 1- 5	1,481,989	11,210	1,493,199	1,483,194	\$ 10,005
Undistributed Instruction:					
Other Salaries of Instruction	73,061	34,743	107,804	107,534	270
Purchased Professional & Educational Services	8,000	(4,000)	4,000	4,000	
Other Purchased Services	9,000	5,500	14,500	14,408	92
General Supplies	101,499	3,775	105,274	103,880	1,394
Textbooks	5,000	(5,000)			
Other Objects	4,957	(51)	4,906	4,859	47
<b>Total Regular Programs</b>	<b>1,949,032</b>	<b>34,499</b>	<b>1,983,531</b>	<b>1,971,723</b>	<b>11,808</b>
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	57,584		57,584	55,596	1,988
<b>Total Learning and/or Language Disabilities</b>	<b>57,584</b>	<b>-</b>	<b>57,584</b>	<b>55,596</b>	<b>1,988</b>
Resource Room/Resource Center:					
Salaries of Teachers	177,198	(34,273)	142,925	142,288	637
<b>Total Resource Room/Resource Center</b>	<b>177,198</b>	<b>(34,273)</b>	<b>142,925</b>	<b>142,288</b>	<b>637</b>
Autism:					
Salaries of Teachers	116,470		116,470	113,282	3,188
<b>Total Autism</b>	<b>116,470</b>	<b>-</b>	<b>116,470</b>	<b>113,282</b>	<b>3,188</b>
<b>Total Special Education</b>	<b>351,252</b>	<b>(34,273)</b>	<b>316,979</b>	<b>311,166</b>	<b>5,813</b>
Bilingual Education:					
Salaries of Teachers	53,035		53,035	44,747	8,288
<b>Total Bilingual Education</b>	<b>53,035</b>	<b>-</b>	<b>53,035</b>	<b>44,747</b>	<b>8,288</b>
School Sponsored Co-curricular Activities:					
Salaries	5,200		5,200	4,970	230
<b>Total School Sponsored Co-curricular Activities</b>	<b>5,200</b>	<b>-</b>	<b>5,200</b>	<b>4,970</b>	<b>230</b>
<b>Total Instruction</b>	<b>2,358,519</b>	<b>226</b>	<b>2,358,745</b>	<b>2,332,606</b>	<b>26,139</b>
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Spe	37,239	493	37,732	37,732	
<b>Total Attendance and Social Work Services</b>	<b>37,239</b>	<b>493</b>	<b>37,732</b>	<b>37,732</b>	<b>-</b>
Health Services:					
Salaries	106,671	(493)	106,178	103,805	2,373
Supplies and Materials	2,000	176	2,176	2,133	43
<b>Total Health Services</b>	<b>108,671</b>	<b>(317)</b>	<b>108,354</b>	<b>105,938</b>	<b>2,416</b>
Guidance:					
Salaries of Other Professional Staff	109,739		109,739	107,562	2,177
<b>Total Guidance</b>	<b>109,739</b>	<b>-</b>	<b>109,739</b>	<b>107,562</b>	<b>2,177</b>
Educational Media/Library Services:					
Salaries	111,070		111,070	72,802	38,268
Supplies and Materials	250	(250)			
<b>Total Educational Media/Library Services</b>	<b>111,320</b>	<b>(250)</b>	<b>111,070</b>	<b>72,802</b>	<b>38,268</b>

**Jersey City Public Schools**  
**Blended Resource Fund 15**  
**Schedule of Blended Expenditures - Budget and Actual**  
**For the Year Ended June 30, 2015**

School: <u>Cornelia F. Bradford # 16</u>	Original Budget	Transfers	Final Budget	Expenditures	Variance
<b>Support Services – School Administration:</b>					
Salaries of Principals/Assistant Principals/Program Directors	\$ 143,991		\$ 143,991	\$ 121,848	\$ 22,143
Salaries of Secretarial and Clerical Assistants	105,284		105,284	102,427	2,857
Other Salaries	3,000		3,000	3,000	
Other Purchased Services (400-500 series)	150	\$ (150)			
<b>Total Support Services – School Administration</b>	<b>252,425</b>	<b>(150)</b>	<b>252,275</b>	<b>227,275</b>	<b>25,000</b>
<b>Security</b>					
Salaries	73,865		73,865	72,567	1,298
<b>Total Security</b>	<b>73,865</b>	<b>-</b>	<b>73,865</b>	<b>72,567</b>	<b>1,298</b>
<b>Student Transportation Services:</b>					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	5,000		5,000	4,071	929
<b>Total Student Transportation Services</b>	<b>5,000</b>	<b>-</b>	<b>5,000</b>	<b>4,071</b>	<b>929</b>
<b>Unallocated Benefits:</b>					
Social Security Contributions	21,791	5,251	27,042	27,042	
Health Benefits	639,449	(5,251)	634,198	484,356	149,842
<b>Total Unallocated Benefits</b>	<b>661,240</b>	<b>-</b>	<b>661,240</b>	<b>511,398</b>	<b>149,842</b>
<b>Total Undistributed Expenditures</b>	<b>1,359,499</b>	<b>(224)</b>	<b>1,359,275</b>	<b>1,139,345</b>	<b>219,930</b>
<b>Total Expenditures - Current</b>	<b>3,718,018</b>	<b>2</b>	<b>3,718,020</b>	<b>3,471,951</b>	<b>246,069</b>
<b>Total Expenditures - School Based</b>	<b>3,718,018</b>	<b>2</b>	<b>3,718,020</b>	<b>3,471,951</b>	<b>246,069</b>
<b>Other Financing Sources:</b>					
Transfers In	3,718,018	2	3,718,020	3,471,951	246,069
<b>Total Other Financing Sources</b>	<b>3,718,018</b>	<b>2</b>	<b>3,718,020</b>	<b>3,471,951</b>	<b>246,069</b>
<b>Excess (Deficiency) of Other Financing Sources</b>					
Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

**Jersey City Public Schools  
Blended Resource Fund 15  
Schedule of Blended Expenditures - Budget and Actual  
For the Year Ended June 30, 2015**

School: Joseph H. Brensinger # 17	Original Budget	Transfers	Final Budget	Expenditures	Variance
<b>Current:</b>					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 588,907	\$ (57,607)	\$ 531,300	\$ 469,228	\$ 62,072
Grades 1- 5	3,339,720	(49,795)	3,289,925	2,870,673	419,252
Grades 6-8	1,259,478	109,163	1,368,641	1,226,247	142,394
Undistributed Instruction:					
Other Salaries of Instruction	202,682	20,100	222,782	210,121	12,661
Purchased Professional & Educational Services		11,250	11,250	11,250	
Other Purchased Services	35,000	1,575	36,575	36,368	207
General Supplies	297,725	(51,178)	246,547	242,400	4,147
Textbooks	11,500	56,282	67,782	67,742	40
Other Objects	18,444	10,346	28,790	24,917	3,873
<b>Total Regular Programs</b>	<b>5,753,456</b>	<b>50,136</b>	<b>5,803,592</b>	<b>5,158,946</b>	<b>644,646</b>
Instruction - Special Education:					
Cognitive - Mild:					
Salaries of Teachers	52,826		52,826		52,826
<b>Total Cognitive - Mild</b>	<b>52,826</b>	<b>-</b>	<b>52,826</b>	<b>-</b>	<b>52,826</b>
Learning and/or Language Disabilities:					
Salaries of Teachers	166,608	(50,684)	115,924	56,803	59,121
Other Salaries of Instruction	114,328	(20,100)	94,228	86,735	7,493
General Supplies	2,000		2,000	1,982	18
<b>Total Learning and/or Language Disabilities</b>	<b>282,936</b>	<b>(70,784)</b>	<b>212,152</b>	<b>145,520</b>	<b>66,632</b>
Resource Room/Resource Center:					
Salaries of Teachers	1,078,618	(213)	1,078,405	1,069,805	8,600
Other Salaries of Instruction	40,849	213	41,062	41,062	
<b>Total Resource Room/Resource Center</b>	<b>1,119,467</b>	<b>-</b>	<b>1,119,467</b>	<b>1,110,867</b>	<b>8,600</b>
<b>Total Special Education</b>	<b>1,455,229</b>	<b>(70,784)</b>	<b>1,384,445</b>	<b>1,256,387</b>	<b>128,058</b>
Bilingual Education:					
Salaries of Teachers	546,742	50,685	597,427	597,427	
<b>Total Bilingual Education</b>	<b>546,742</b>	<b>50,685</b>	<b>597,427</b>	<b>597,427</b>	<b>-</b>
School Sponsored Co-curricular Activities:					
Purchased Services		189	189	189	
Supplies and Materials		258	258	258	
<b>Total School Sponsored Co-curricular Activities</b>	<b>-</b>	<b>447</b>	<b>447</b>	<b>447</b>	<b>-</b>
<b>Total Instruction</b>	<b>7,755,427</b>	<b>30,484</b>	<b>7,785,911</b>	<b>7,013,207</b>	<b>772,704</b>
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Spe	28,111	1,073	29,184	29,184	
<b>Total Attendance and Social Work Services</b>	<b>28,111</b>	<b>1,073</b>	<b>29,184</b>	<b>29,184</b>	<b>-</b>
Health Services:					
Salaries	102,271		102,271	100,305	1,966
Supplies and Materials	3,400	(53)	3,347	3,315	32
<b>Total Health Services</b>	<b>105,671</b>	<b>(53)</b>	<b>105,618</b>	<b>103,620</b>	<b>1,998</b>
Guidance:					
Salaries of Other Professional Staff	319,020		319,020	306,447	12,573
Supplies and Materials	2,000		2,000	2,000	
<b>Total Guidance</b>	<b>321,020</b>	<b>-</b>	<b>321,020</b>	<b>308,447</b>	<b>12,573</b>

**Jersey City Public Schools  
Blended Resource Fund 15  
Schedule of Blended Expenditures - Budget and Actual  
For the Year Ended June 30, 2015**

School: Joseph H. Brensinger # 17	Original Budget	Transfers	Final Budget	Expenditures	Variance
<b>Educational Media/Library Services:</b>					
Salaries	\$ 106,671	\$ 234	\$ 106,905	\$ 106,905	
Other Salaries of Instruction	38,489	(1,807)	36,682	1,150	\$ 35,532
Supplies and Materials	38,651		38,651	38,431	220
<b>Total Educational Media/Library Services</b>	<b>183,811</b>	<b>(1,573)</b>	<b>182,238</b>	<b>146,486</b>	<b>35,752</b>
<b>Instructional Staff Training Services:</b>					
Purchased Professional - Education Services	50,000	(38,654)	11,346	11,250	96
<b>Total Instructional Staff Training Services</b>	<b>50,000</b>	<b>(38,654)</b>	<b>11,346</b>	<b>11,250</b>	<b>96</b>
<b>Support Services -- School Administration:</b>					
Salaries of Principals/Assistant Principals/Program Directors	362,566		362,566	281,775	80,791
Salaries of Secretarial and Clerical Assistants	218,540		218,540	210,469	8,071
Other Salaries	2,690	868	3,558	3,480	78
Other Purchased Services (400-500 series)	-	38,675	38,675	38,069	606
Supplies and Materials	10,000		10,000	9,940	60
Other Objects	3,000	(580)	2,420	2,394	26
<b>Total Support Services -- School Administration</b>	<b>596,796</b>	<b>38,963</b>	<b>635,759</b>	<b>546,127</b>	<b>89,632</b>
<b>Security</b>					
Salaries	207,318	499	207,817	207,817	
General Supplies	2,000		2,000	1,794	206
<b>Total Security</b>	<b>209,318</b>	<b>499</b>	<b>209,817</b>	<b>209,611</b>	<b>206</b>
<b>Student Transportation Services:</b>					
Contracted Services - Transportation (Other than Between Home and School) - Vendors	15,000	1,167	16,167	10,291	5,876
<b>Total Student Transportation Services</b>	<b>15,000</b>	<b>1,167</b>	<b>16,167</b>	<b>10,291</b>	<b>5,876</b>
<b>Unallocated Benefits:</b>					
Social Security Contributions	63,558	16,455	80,013	68,178	11,835
T.P.A.F. Contributions	-	21,270	21,270		21,270
Health Benefits	2,468,595	(37,724)	2,430,871	1,748,605	682,266
<b>Total Unallocated Benefits</b>	<b>2,532,153</b>	<b>1</b>	<b>2,532,154</b>	<b>1,816,783</b>	<b>715,371</b>
<b>Total Undistributed Expenditures</b>	<b>4,041,880</b>	<b>1,423</b>	<b>4,043,303</b>	<b>3,181,799</b>	<b>861,504</b>
<b>Total Expenditures - Current</b>	<b>11,797,307</b>	<b>31,907</b>	<b>11,829,214</b>	<b>10,195,006</b>	<b>1,634,208</b>
<b>Capital Outlay</b>					
<b>Equipment:</b>					
<b>Undistributed Expenditures:</b>					
School Administration	12,000	(10,668)	1,332	-	1,332
<b>Total Equipment</b>	<b>12,000</b>	<b>(10,668)</b>	<b>1,332</b>	<b>-</b>	<b>1,332</b>
<b>Total Expenditures - School Based</b>	<b>11,809,307</b>	<b>21,239</b>	<b>11,830,546</b>	<b>10,195,006</b>	<b>1,635,540</b>
<b>Other Financing Sources:</b>					
Transfers In	11,809,307	21,239	11,830,546	10,195,006	1,635,540
<b>Total Other Financing Sources</b>	<b>11,809,307</b>	<b>21,239</b>	<b>11,830,546</b>	<b>10,195,006</b>	<b>1,635,540</b>
<b>Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)</b>					
	-	-	-	-	-
<b>Fund Balances, July 1</b>					
	-	-	-	-	-
<b>Fund Balances, June 30</b>					
	\$ -	\$ -	\$ -	\$ -	\$ -

**Jersey City Public Schools**  
**Blended Resource Fund 15**  
**Schedule of Blended Expenditures - Budget and Actual**  
**For the Year Ended June 30, 2015**

<u>School: Public School # 20</u>	Original Budget	Transfers	Final Budget	Expenditures	Variance
<b>Current:</b>					
<b>Instruction - regular programs:</b>					
<b>Salaries of Teachers:</b>					
Kindergarten	\$ 351,999		\$ 351,999	\$ 316,110	\$ 35,889
Grades 1- 5	2,113,079	\$ (3,967)	2,109,112	1,906,225	202,887
<b>Undistributed Instruction:</b>					
Other Salaries of Instruction	138,044	2,528	140,572	140,572	
Other Purchased Services	6,000	9,841	15,841	10,799	5,042
General Supplies	137,000	3,788	140,788	138,206	2,582
Textbooks	27,000	(3,788)	23,212	23,212	
Other Objects	4,750		4,750	750	4,000
<b>Total Regular Programs</b>	<b>2,777,872</b>	<b>8,402</b>	<b>2,786,274</b>	<b>2,535,874</b>	<b>250,400</b>
<b>Instruction - Special Education:</b>					
<b>Learning and/or Language Disabilities:</b>					
Salaries of Teachers	162,077		162,077	149,649	12,428
Other Salaries of Instruction	73,479		73,479	71,272	2,207
General Supplies	1,500		1,500	722	778
<b>Total Learning and/or Language Disabilities</b>	<b>237,056</b>		<b>237,056</b>	<b>221,643</b>	<b>15,413</b>
<b>Behavioral Disabilities:</b>					
General Supplies	1,500		1,500		1,500
<b>Total Behavioral Disabilities</b>	<b>1,500</b>		<b>1,500</b>		<b>1,500</b>
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	679,123	1,440	680,563	634,432	46,131
Other Salaries of Instruction	34,560		34,560	3,798	30,762
General Supplies	1,000		1,000		1,000
<b>Total Resource Room/Resource Center</b>	<b>714,683</b>	<b>1,440</b>	<b>716,123</b>	<b>638,230</b>	<b>77,893</b>
<b>Total Special Education</b>	<b>953,239</b>	<b>1,440</b>	<b>954,679</b>	<b>859,873</b>	<b>94,806</b>
<b>Total Instruction</b>	<b>3,731,111</b>	<b>9,842</b>	<b>3,740,953</b>	<b>3,395,747</b>	<b>345,206</b>
<b>Undistributed Expenditures:</b>					
<b>Attendance and Social Work Services:</b>					
Salaries of Family Liaisons/Comm Parent Inv. Spe	26,106	948	27,054	27,054	
<b>Total Attendance and Social Work Services</b>	<b>26,106</b>	<b>948</b>	<b>27,054</b>	<b>27,054</b>	
<b>Health Services:</b>					
Salaries	102,271		102,271	100,305	1,966
Supplies and Materials	2,000	200	2,200	2,145	55
<b>Total Health Services</b>	<b>104,271</b>	<b>200</b>	<b>104,471</b>	<b>102,450</b>	<b>2,021</b>
<b>Guidance:</b>					
Salaries of Other Professional Staff	115,740	(1,973)	113,767	100,592	13,175
<b>Total Guidance</b>	<b>115,740</b>	<b>(1,973)</b>	<b>113,767</b>	<b>100,592</b>	<b>13,175</b>
<b>Educational Media/Library Services:</b>					
Salaries	113,071	8,999	122,070	122,070	
Other Purchased Services	1,500		1,500		1,500
Supplies and Materials	6,000		6,000	6,000	
<b>Total Educational Media/Library Services</b>	<b>120,571</b>	<b>8,999</b>	<b>129,570</b>	<b>128,070</b>	<b>1,500</b>
<b>Instructional Staff Training Services:</b>					
Purchased Professional - Education Services	2,000		2,000		2,000
<b>Total Instructional Staff Training Services</b>	<b>2,000</b>		<b>2,000</b>		<b>2,000</b>

**Jersey City Public Schools**  
**Blended Resource Fund 15**  
**Schedule of Blended Expenditures - Budget and Actual**  
**For the Year Ended June 30, 2015**

School: Public School # 20	Original Budget	Transfers	Final Budget	Expenditures	Variance
<b>Support Services – School Administration:</b>					
Salaries of Principals/Assistant Principals/Program Directors	\$ 275,857	\$ (7,974)	\$ 267,883	\$ 232,951	\$ 34,932
Salaries of Secretarial and Clerical Assistants	115,958		115,958	111,371	4,587
Supplies and Materials	4,000	(200)	3,800	3,040	760
<b>Total Support Services – School Administration</b>	<b>395,815</b>	<b>(8,174)</b>	<b>387,641</b>	<b>347,362</b>	<b>40,279</b>
<b>Security</b>					
Salaries	108,565		108,565	107,454	1,111
<b>Total Security</b>	<b>108,565</b>	<b>-</b>	<b>108,565</b>	<b>107,454</b>	<b>1,111</b>
<b>Student Transportation Services:</b>					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	6,000	404	6,404	6,040	364
<b>Total Student Transportation Services</b>	<b>6,000</b>	<b>404</b>	<b>6,404</b>	<b>6,040</b>	<b>364</b>
<b>Unallocated Benefits:</b>					
Social Security Contributions	41,320	5,855	47,175	38,120	9,055
T.P.A.F. Contributions		10,514	10,514		10,514
Health Benefits	1,170,254	(16,369)	1,153,885	769,740	384,145
<b>Total Unallocated Benefits</b>	<b>1,211,574</b>	<b>-</b>	<b>1,211,574</b>	<b>807,860</b>	<b>403,714</b>
<b>Total Undistributed Expenditures</b>	<b>2,090,642</b>	<b>404</b>	<b>2,091,046</b>	<b>1,626,882</b>	<b>464,164</b>
<b>Total Expenditures - Current</b>	<b>5,821,753</b>	<b>10,246</b>	<b>5,831,999</b>	<b>5,022,629</b>	<b>809,370</b>
<b>Capital Outlay</b>					
<b>Equipment:</b>					
<b>Regular Programs - Instruction:</b>					
Grades 1-5	36,850	(9,841)	27,009	25,918	1,091
<b>Total Equipment</b>	<b>36,850</b>	<b>(9,841)</b>	<b>27,009</b>	<b>25,918</b>	<b>1,091</b>
<b>Total Expenditures - School Based</b>	<b>5,858,603</b>	<b>405</b>	<b>5,859,008</b>	<b>5,048,547</b>	<b>810,461</b>
<b>Other Financing Sources:</b>					
Transfers In	5,858,603	405	5,859,008	5,048,547	810,461
<b>Total Other Financing Sources</b>	<b>5,858,603</b>	<b>405</b>	<b>5,859,008</b>	<b>5,048,547</b>	<b>810,461</b>
<b>Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)</b>					
	-	-	-	-	-
<b>Fund Balances, July 1</b>					
	-	-	-	-	-
<b>Fund Balances, June 30</b>					
	\$ -	\$ -	\$ -	\$ -	\$ -

**Jersey City Public Schools  
Blended Resource Fund 15  
Schedule of Blended Expenditures - Budget and Actual  
For the Year Ended June 30, 2015**

<u>School: Rev. Dr. Ercel F. Webb # 22</u>	Original Budget	Transfers	Final Budget	Expenditures	Variance
<b>Current:</b>					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 332,336		\$ 332,336	\$ 303,655	\$ 28,681
Grades 1- 5	2,376,019	\$ (143,021)	2,232,998	2,126,001	106,997
Undistributed Instruction:					
Other Salaries of Instruction	150,557	13,500	164,057	130,320	33,737
Purchased Professional & Educational Services		30,353	30,353	30,328	25
Other Purchased Services	3,000		3,000	2,970	30
General Supplies	145,750	(10,376)	135,374	129,088	6,286
Textbooks	21,151	(16,710)	4,441	4,441	
Other Objects	17,450	2,161	19,611	18,457	1,154
<b>Total Regular Programs</b>	<b>3,046,263</b>	<b>(124,093)</b>	<b>2,922,170</b>	<b>2,745,260</b>	<b>176,910</b>
Instruction - Special Education:					
Cognitive - Mild:					
Salaries of Teachers	199,753	(53,000)	146,753	91,020	55,733
Other Salaries of Instruction	161,267		161,267	157,853	3,414
General Supplies	1,000		1,000	1,000	
<b>Total Cognitive - Mild</b>	<b>362,020</b>	<b>(53,000)</b>	<b>309,020</b>	<b>249,873</b>	<b>59,147</b>
Learning and/or Language Disabilities:					
Salaries of Teachers	325,046	(37,848)	287,198	262,561	24,637
Other Salaries of Instruction	39,239	(2,760)	36,479	14,244	22,235
General Supplies	1,500	3,445	4,945	4,945	
Textbooks	3,445	(3,445)			
<b>Total Learning and/or Language Disabilities</b>	<b>369,230</b>	<b>(40,608)</b>	<b>328,622</b>	<b>281,750</b>	<b>46,872</b>
Resource Room/Resource Center:					
Salaries of Teachers	577,254	236,808	814,062	813,586	476
Other Salaries of Instruction		21,600	21,600	20,633	967
<b>Total Resource Room/Resource Center</b>	<b>577,254</b>	<b>258,408</b>	<b>835,662</b>	<b>834,219</b>	<b>1,443</b>
Autism:					
Salaries of Teachers	471,644	(39,600)	432,044	409,253	22,791
Other Salaries of Instruction	152,945		152,945	105,701	47,244
General Supplies	3,500		3,500	3,498	2
<b>Total Autism</b>	<b>628,089</b>	<b>(39,600)</b>	<b>588,489</b>	<b>518,452</b>	<b>70,037</b>
<b>Total Special Education</b>	<b>1,936,593</b>	<b>125,200</b>	<b>2,061,793</b>	<b>1,884,294</b>	<b>177,499</b>
<b>Total Instruction</b>	<b>4,982,856</b>	<b>1,107</b>	<b>4,983,963</b>	<b>4,629,554</b>	<b>354,409</b>
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Spe	34,136	2,776	36,912	36,912	
<b>Total Attendance and Social Work Services</b>	<b>34,136</b>	<b>2,776</b>	<b>36,912</b>	<b>36,912</b>	
Health Services:					
Salaries	104,271	6,740	111,011	111,011	
Supplies and Materials	1,000	300	1,300		1,300
<b>Total Health Services</b>	<b>105,271</b>	<b>7,040</b>	<b>112,311</b>	<b>111,011</b>	<b>1,300</b>
Guidance:					
Salaries of Other Professional Staff	109,739	(4,801)	104,938	100,770	4,168
Supplies and Materials	500	(500)			
<b>Total Guidance</b>	<b>110,239</b>	<b>(5,301)</b>	<b>104,938</b>	<b>100,770</b>	<b>4,168</b>

**Jersey City Public Schools**  
**Blended Resource Fund 15**  
**Schedule of Blended Expenditures - Budget and Actual**  
**For the Year Ended June 30, 2015**

School: <u>Rev. Dr. Ernest F. Webb # 22</u>	Original Budget	Transfers	Final Budget	Expenditures	Variance
<b>Educational Media/Library Services:</b>					
Salaries		\$ 87,060	\$ 87,060	\$ 78,354	\$ 8,706
Other Salaries of Instruction	\$ 39,239		39,239	38,562	677
<b>Total Educational Media/Library Services</b>	<b>39,239</b>	<b>87,060</b>	<b>126,299</b>	<b>116,916</b>	<b>9,383</b>
<b>Instructional Training Services:</b>					
Purchased Professional - Educational Services		8,668	8,668	7,443	1,225
Supplies and Materials	5,000	(5,000)			
Other Objects	1,200	(1,200)			
<b>Total Instructional Training Services</b>	<b>6,200</b>	<b>2,468</b>	<b>8,668</b>	<b>7,443</b>	<b>1,225</b>
<b>Support Services - School Administration:</b>					
Salaries of Principals/Assistant Principals/Program Directors	246,043	(6,315)	239,728	200,885	38,843
Salaries of Secretarial and Clerical Assistants	176,291		176,291	140,773	35,518
Other Salaries	3,350	1,210	4,560	4,400	160
Other Purchased Services (400-500 series)	1,500		1,500	1,500	
Supplies and Materials	4,868	(2,878)	1,990	1,914	76
<b>Total Support Services - School Administration</b>	<b>432,052</b>	<b>(7,983)</b>	<b>424,069</b>	<b>349,472</b>	<b>74,597</b>
<b>Security</b>					
Salaries	173,914		173,914	150,988	22,926
General Supplies	1,000		1,000	1,000	
<b>Total Security</b>	<b>174,914</b>	<b>-</b>	<b>174,914</b>	<b>151,988</b>	<b>22,926</b>
<b>Student Transportation Services:</b>					
Contracted Services - Transportation (Other than Between Home and School) - Vendors	9,020		9,020	7,270	1,750
<b>Total Student Transportation Services</b>	<b>9,020</b>	<b>-</b>	<b>9,020</b>	<b>7,270</b>	<b>1,750</b>
<b>Unallocated Benefits:</b>					
Social Security Contributions	69,549	\$ 11,284	80,833	74,036	6,797
T.P.A.F. Contributions		12,109	12,109		12,109
Health Benefits	1,444,136	(110,453)	1,333,683	1,076,312	257,371
<b>Total Unallocated Benefits</b>	<b>1,513,685</b>	<b>(87,060)</b>	<b>1,426,625</b>	<b>1,150,348</b>	<b>276,277</b>
<b>Total Undistributed Expenditures</b>	<b>2,424,756</b>	<b>(1,000)</b>	<b>2,423,756</b>	<b>2,032,130</b>	<b>391,626</b>
<b>Total Expenditures - Current</b>	<b>7,407,612</b>	<b>107</b>	<b>7,407,719</b>	<b>6,661,684</b>	<b>746,035</b>
<b>Total Expenditures - School Based</b>	<b>7,407,612</b>	<b>107</b>	<b>7,407,719</b>	<b>6,661,684</b>	<b>746,035</b>
<b>Other Financing Sources:</b>					
Transfers In	7,407,612	107	7,407,719	6,661,684	746,035
<b>Total Other Financing Sources</b>	<b>7,407,612</b>	<b>107</b>	<b>7,407,719</b>	<b>6,661,684</b>	<b>746,035</b>
<b>Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)</b>					
	-	-	-	-	-
<b>Fund Balances, July 1</b>					
	-	-	-	-	-
<b>Fund Balances, June 30</b>					
	\$ -	\$ -	\$ -	\$ -	\$ -

**Jersey City Public Schools  
Blended Resource Fund 15  
Schedule of Blended Expenditures - Budget and Actual  
For the Year Ended June 30, 2015**

School: Mahatma K. Gandhi # 23	Original Budget	Transfers	Final Budget	Expenditures	Variance
<b>Current:</b>					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 807,409		\$ 807,409	\$ 784,852	\$ 22,557
Grades 1- 5	3,709,235	\$ (58,047)	3,651,188	3,379,531	271,657
Grades 6-8	1,763,647	55,861	1,819,508	1,678,223	141,285
Undistributed Instruction:					
Other Salaries of Instruction	351,412		351,412	325,349	26,063
Purchased Professional & Educational Services	5,000	(5,000)			
Other Purchased Services	15,000	25,816	40,816	40,796	20
General Supplies	288,625	13,500	302,125	260,897	41,228
Textbooks	5,000	1,900	6,900	6,080	820
Other Objects	33,875	(5,000)	28,875	28,003	872
<b>Total Regular Programs</b>	<b>6,979,203</b>	<b>29,030</b>	<b>7,008,233</b>	<b>6,503,731</b>	<b>504,502</b>
Instruction - Special Education:					
Cognitive - Moderate:					
Salaries of Teachers		6,300	6,300	6,300	
Other Salaries of Instruction		1,899	1,899	1,899	
General Supplies	3,000		3,000	2,979	21
<b>Total Cognitive - Moderate</b>	<b>3,000</b>	<b>8,199</b>	<b>11,199</b>	<b>11,178</b>	<b>21</b>
Learning and/or Language Disabilities:					
Salaries of Teachers	266,611	(2,758)	263,853	249,525	14,328
Other Salaries of Instruction	152,646	2,758	155,404	155,404	
General Supplies	5,000		5,000	4,932	68
<b>Total Learning and/or Language Disabilities</b>	<b>424,257</b>	<b>-</b>	<b>424,257</b>	<b>409,861</b>	<b>14,396</b>
Auditory Impairments:					
Salaries of Teachers	70,419		70,419		70,419
<b>Total Auditory Impairments</b>	<b>70,419</b>	<b>-</b>	<b>70,419</b>	<b>-</b>	<b>70,419</b>
Resource Room/Resource Center:					
Salaries of Teachers	1,300,445	(7,414)	1,293,031	1,184,951	108,080
Other Salaries of Instruction	119,418	679	120,097	117,254	2,843
General Supplies	3,000	(430)	2,570	2,287	283
<b>Total Resource Room/Resource Center</b>	<b>1,422,863</b>	<b>(7,165)</b>	<b>1,415,698</b>	<b>1,304,492</b>	<b>111,206</b>
<b>Total Special Education</b>	<b>1,920,539</b>	<b>1,034</b>	<b>1,921,573</b>	<b>1,725,531</b>	<b>196,042</b>
Bilingual Education:					
Salaries of Teachers	1,034,803	720	1,035,523	980,581	54,942
Other Salaries of Instruction	148,807		148,807	128,575	20,232
General Supplies	3,000		3,000	2,977	23
Textbooks	1,000	(235)	765	765	
<b>Total Bilingual Education</b>	<b>1,187,610</b>	<b>485</b>	<b>1,188,095</b>	<b>1,112,898</b>	<b>75,197</b>
School Sponsored Co-curricular Activities:					
Salaries	15,000		15,000	6,417	8,583
<b>Total School Sponsored Co-curricular Activities</b>	<b>15,000</b>	<b>-</b>	<b>15,000</b>	<b>6,417</b>	<b>8,583</b>
<b>Total Instruction</b>	<b>10,102,352</b>	<b>30,549</b>	<b>10,132,901</b>	<b>9,348,577</b>	<b>784,324</b>
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Spe	86,277		86,277	59,600	26,677
<b>Total Attendance and Social Work Services</b>	<b>86,277</b>	<b>-</b>	<b>86,277</b>	<b>59,600</b>	<b>26,677</b>

**Jersey City Public Schools**  
**Blended Resource Fund 15**  
**Schedule of Blended Expenditures - Budget and Actual**  
**For the Year Ended June 30, 2015**

School: Mahatma K. Gandhi # 23	Original Budget	Transfers	Final Budget	Expenditures	Variance
<b>Health Services:</b>					
Salaries	\$ 209,942	\$ (400)	\$ 209,542	\$ 204,965	\$ 4,577
Supplies and Materials	5,000		5,000	4,947	53
<b>Total Health Services</b>	<b>214,942</b>	<b>(400)</b>	<b>214,542</b>	<b>209,912</b>	<b>4,630</b>
<b>Guidance:</b>					
Salaries of Other Professional Staff	284,655		284,655	276,817	7,838
<b>Total Guidance</b>	<b>284,655</b>	<b>-</b>	<b>284,655</b>	<b>276,817</b>	<b>7,838</b>
<b>Educational Media/Library Services:</b>					
Salaries	109,671		109,671	105,705	3,966
Supplies and Materials	30,000	(19,421)	10,579	9,670	909
<b>Total Educational Media/Library Services</b>	<b>139,671</b>	<b>(19,421)</b>	<b>120,250</b>	<b>115,375</b>	<b>4,875</b>
<b>Support Services – School Administration:</b>					
Salaries of Principals/Assistant Principals/Program Directors	414,097	3,000	417,097	355,655	61,442
Salaries of Secretarial and Clerical Assistants	274,586	2,645	277,231	265,252	11,979
Other Salaries	13,000	(5,850)	7,150	7,150	
Purchased Professional and Technical Services	7,500	(7,200)	300		300
Other Purchased Services (400-500 series)	3,000	(395)	2,605	2,129	476
Supplies and Materials	15,000		15,000	13,846	1,154
<b>Total Support Services – School Administration</b>	<b>727,183</b>	<b>(7,800)</b>	<b>719,383</b>	<b>644,032</b>	<b>75,351</b>
<b>Security</b>					
Salaries	229,848		229,848	219,903	9,945
General Supplies	7,500	(586)	6,914	6,000	914
<b>Total Security</b>	<b>237,348</b>	<b>(586)</b>	<b>236,762</b>	<b>225,903</b>	<b>10,859</b>
<b>Student Transportation Services:</b>					
Contracted Services – Transportation (Other than Between Home and School) – Vendors	15,000	3,240	18,240	16,121	2,119
<b>Total Student Transportation Services</b>	<b>15,000</b>	<b>3,240</b>	<b>18,240</b>	<b>16,121</b>	<b>2,119</b>
<b>Unallocated Benefits:</b>					
Social Security Contributions	101,494	17,773	119,267	106,880	12,387
T.P.A.F. Contributions		18,377	18,377		18,377
Health Benefits	3,002,077	(36,150)	2,965,927	2,056,720	909,207
<b>Total Unallocated Benefits</b>	<b>3,103,571</b>	<b>-</b>	<b>3,103,571</b>	<b>2,163,600</b>	<b>939,971</b>
<b>Total Undistributed Expenditures</b>	<b>4,808,647</b>	<b>(24,967)</b>	<b>4,783,680</b>	<b>3,711,360</b>	<b>1,072,320</b>
<b>Total Expenditures - Current</b>	<b>14,910,999</b>	<b>5,582</b>	<b>14,916,581</b>	<b>13,059,937</b>	<b>1,856,644</b>
<b>Total Expenditures - School Based</b>	<b>14,910,999</b>	<b>5,582</b>	<b>14,916,581</b>	<b>13,059,937</b>	<b>1,856,644</b>
<b>Other Financing Sources:</b>					
Transfers In	14,910,999	5,582	14,916,581	13,059,937	1,856,644
<b>Total Other Financing Sources</b>	<b>14,910,999</b>	<b>5,582</b>	<b>14,916,581</b>	<b>13,059,937</b>	<b>1,856,644</b>
<b>Excess (Deficiency) of Other Financing Sources</b>					
Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
<b>Fund Balances, July 1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balances, June 30</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Jersey City Public Schools  
Blended Resource Fund 15  
Schedule of Blended Expenditures - Budget and Actual  
For the Year Ended June 30, 2015**

School: Chaplin Charles Watters # 24	Original Budget	Transfers	Final Budget	Expenditures	Variance
<b>Current:</b>					
<b>Instruction - regular programs:</b>					
<b>Salaries of Teachers:</b>					
Kindergarten	\$ 200,197	\$ 49,281	\$ 249,478	\$ 249,478	
Grades 1- 5	2,774,146	(144,424)	2,629,722	2,370,733	\$ 258,989
Grades 6-8	1,084,844	124,406	1,209,250	1,072,331	136,919
<b>Undistributed Instruction:</b>					
Other Salaries of Instruction	270,644	(29,822)	240,822	187,449	53,373
Purchased Professional & Educational Services	2,000		2,000	2,000	
Other Purchased Services	17,000		17,000	16,994	6
General Supplies	202,250	6,271	208,521	206,469	2,052
Textbooks	21,000	(151)	20,849	20,849	
Other Objects	16,250		16,250	13,810	2,440
<b>Total Regular Programs</b>	<b>4,588,331</b>	<b>5,561</b>	<b>4,593,892</b>	<b>4,140,113</b>	<b>453,779</b>
<b>Instruction - Special Education:</b>					
<b>Learning and/or Language Disabilities:</b>					
Salaries of Teachers	270,612	(21,478)	249,134	112,761	136,373
Other Salaries of Instruction	75,039	1,153	76,192	76,192	
<b>Total Learning and/or Language Disabilities</b>	<b>345,651</b>	<b>(20,325)</b>	<b>325,326</b>	<b>188,953</b>	<b>136,373</b>
<b>Multiple Disabilities:</b>					
General Supplies	6,000		6,000	6,000	
<b>Total Multiple Disabilities</b>	<b>6,000</b>	<b>-</b>	<b>6,000</b>	<b>6,000</b>	<b>-</b>
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	1,005,056	1,223	1,006,279	1,004,313	1,966
Other Salaries of Instruction	74,741	19,662	94,403	33,867	60,536
General Supplies	6,000		6,000	6,000	
Textbooks	2,000		2,000	2,000	
<b>Total Resource Room/Resource Center</b>	<b>1,087,797</b>	<b>20,885</b>	<b>1,108,682</b>	<b>1,046,180</b>	<b>62,502</b>
<b>Total Special Education</b>	<b>1,439,448</b>	<b>560</b>	<b>1,440,008</b>	<b>1,241,133</b>	<b>198,875</b>
<b>Bilingual Education:</b>					
Salaries of Teachers	444,400		444,400	375,974	68,426
General Supplies	8,000		8,000	8,000	
Textbooks	2,000		2,000	2,000	
<b>Total Bilingual Education</b>	<b>454,400</b>	<b>-</b>	<b>454,400</b>	<b>385,974</b>	<b>68,426</b>
<b>Total Instruction</b>	<b>6,482,179</b>	<b>6,121</b>	<b>6,488,300</b>	<b>5,767,220</b>	<b>721,080</b>
<b>Undistributed Expenditures:</b>					
<b>Attendance and Social Work Services:</b>					
Salaries		250	250	250	
Salaries of Family Liaisons/Comm Parent Inv. Spe	37,239	73	37,312	37,312	
<b>Total Attendance and Social Work Services</b>	<b>37,239</b>	<b>323</b>	<b>37,562</b>	<b>37,562</b>	<b>-</b>
<b>Health Services:</b>					
Salaries	102,271	(73)	102,198	100,326	1,872
Supplies and Materials	3,500		3,500	3,364	136
<b>Total Health Services</b>	<b>105,771</b>	<b>(73)</b>	<b>105,698</b>	<b>103,690</b>	<b>2,008</b>
<b>Guidance:</b>					
Salaries of Other Professional Staff	218,080	(952)	217,128	212,293	4,835
Other Salaries	53,871	2,373	56,244	56,244	
Supplies and Materials	500		500	500	
<b>Total Guidance</b>	<b>272,451</b>	<b>1,421</b>	<b>273,872</b>	<b>269,037</b>	<b>4,835</b>

**Jersey City Public Schools  
Blended Resource Fund 15  
Schedule of Blended Expenditures - Budget and Actual  
For the Year Ended June 30, 2015**

School: Chaplin Charles Watters # 24	Original Budget	Transfers	Final Budget	Expenditures	Variance
<b>Educational Media/Library Services:</b>					
Salaries	\$ 105,671	\$ (1,420)	\$ 104,251	\$ 90,360	\$ 13,891
Other Salaries of Instruction	37,239		37,239	31,855	5,384
Supplies and Materials	6,000		6,000	6,000	
<b>Total Educational Media/Library Services</b>	<b>148,910</b>	<b>(1,420)</b>	<b>147,490</b>	<b>128,215</b>	<b>19,275</b>
<b>Support Services - School Administration:</b>					
Salaries of Principals/Assistant Principals/Program Directors	299,301	(3,645)	295,656	250,813	44,843
Salaries of Secretarial and Clerical Assistants	161,492	3,645	165,137	165,137	
Other Salaries	4,200		4,200	4,160	40
Other Purchased Services (400-500 series)	42,000	2,025	44,025	35,187	8,838
Supplies and Materials	50,000	(7,524)	42,476	41,271	1,205
Other Objects	800	(36)	764	764	
<b>Total Support Services - School Administration</b>	<b>557,793</b>	<b>(5,535)</b>	<b>552,258</b>	<b>497,332</b>	<b>54,926</b>
<b>Security</b>					
Salaries	176,396		176,396	169,998	6,398
<b>Total Security</b>	<b>176,396</b>	<b>-</b>	<b>176,396</b>	<b>169,998</b>	<b>6,398</b>
<b>Student Transportation Services:</b>					
<b>Contracted Services -Transportation (Other than</b>					
<b>Between Home and School) - Vendors</b>					
	15,000	621	15,621	10,855	4,766
<b>Total Student Transportation Services</b>	<b>15,000</b>	<b>621</b>	<b>15,621</b>	<b>10,855</b>	<b>4,766</b>
<b>Unallocated Benefits:</b>					
Social Security Contributions	66,407	8,185	74,592	66,920	7,672
T.P.A.F. Contributions		13,663	13,663		13,663
Health Benefits	2,239,819	(21,849)	2,217,970	1,507,430	710,540
<b>Total Unallocated Benefits</b>	<b>2,306,226</b>	<b>(1)</b>	<b>2,306,225</b>	<b>1,574,350</b>	<b>731,875</b>
<b>Total Undistributed Expenditures</b>	<b>3,619,786</b>	<b>(4,664)</b>	<b>3,615,122</b>	<b>2,791,039</b>	<b>824,083</b>
<b>Total Expenditures - Current</b>	<b>10,101,965</b>	<b>1,457</b>	<b>10,103,422</b>	<b>8,558,259</b>	<b>1,545,163</b>
<b>Capital Outlay</b>					
<b>Equipment:</b>					
Grades 1-5	5,000	5,330	10,330	10,296	34
Grades 6-8	5,000		5,000	5,000	
<b>Total Equipment</b>	<b>10,000</b>	<b>5,330</b>	<b>15,330</b>	<b>15,296</b>	<b>34</b>
<b>Total Expenditures - School Based</b>	<b>10,111,965</b>	<b>6,787</b>	<b>10,118,752</b>	<b>8,573,555</b>	<b>1,545,197</b>
<b>Other Financing Sources:</b>					
Transfers In	10,111,965	6,787	10,118,752	8,573,555	1,545,197
<b>Total Other Financing Sources</b>	<b>10,111,965</b>	<b>6,787</b>	<b>10,118,752</b>	<b>8,573,555</b>	<b>1,545,197</b>
<b>Excess (Deficiency) of Other Financing Sources</b>					
<b>Over (Under) Expenditures and Other Financing (Uses)</b>					
	-	-	-	-	-
<b>Fund Balances, July 1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balances, June 30</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Jersey City Public Schools  
Blended Resource Fund 15  
Schedule of Blended Expenditures - Budget and Actual  
For the Year Ended June 30, 2015**

<u>School: Nicolas Copernicus # 25</u>	Original Budget	Transfers	Final Budget	Expenditures	Variance
<b>Current:</b>					
<b>Instruction - regular programs:</b>					
<b>Salaries of Teachers:</b>					
Kindergarten	\$ 499,634		\$ 499,634	\$ 490,377	\$ 9,257
Grades 1- 5	2,915,780	\$ (14,142)	2,901,638	2,762,794	138,844
<b>Undistributed Instruction:</b>					
Other Salaries of Instruction	187,696	2,640	190,336	123,691	66,645
Purchased Professional & Educational Services	20,000		20,000	14,000	6,000
Other Purchased Services	33,000	30,000	63,000	55,792	7,208
General Supplies	171,600	(85,922)	85,678	81,680	3,998
Textbooks	-	55,400	55,400	52,784	2,616
Other Objects	11,500	750	12,250	8,577	3,673
<b>Total Regular Programs</b>	<b>3,839,210</b>	<b>(11,274)</b>	<b>3,827,936</b>	<b>3,589,695</b>	<b>238,241</b>
<b>Instruction - Special Education:</b>					
<b>Learning and/or Language Disabilities:</b>					
Salaries of Teachers	340,611	(3,740)	336,871	325,831	11,040
Other Salaries of Instruction	35,472	3,740	39,212	39,212	-
<b>Total Learning and/or Language Disabilities</b>	<b>376,083</b>	<b>-</b>	<b>376,083</b>	<b>365,043</b>	<b>11,040</b>
<b>Behavioral Disabilities:</b>					
Salaries of Teachers	59,807		59,807	56,129	3,678
Other Salaries of Instruction	29,241		29,241	5,226	24,015
<b>Total Behavioral Disabilities</b>	<b>89,048</b>	<b>-</b>	<b>89,048</b>	<b>61,355</b>	<b>27,693</b>
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	774,285		774,285	769,533	4,752
Other Salaries of Instruction	148,098		148,098	113,802	34,296
General Supplies	1,000		1,000	-	1,000
<b>Total Resource Room/Resource Center</b>	<b>923,383</b>	<b>-</b>	<b>923,383</b>	<b>883,335</b>	<b>40,048</b>
<b>Autism:</b>					
Salaries of Teachers	52,826		52,826	51,980	846
Other Salaries of Instruction	33,008		33,008	28,152	4,856
<b>Total Autism</b>	<b>85,834</b>	<b>-</b>	<b>85,834</b>	<b>80,132</b>	<b>5,702</b>
<b>Total Special Education</b>	<b>1,474,348</b>	<b>-</b>	<b>1,474,348</b>	<b>1,389,865</b>	<b>84,483</b>
<b>Bilingual Education:</b>					
Salaries of Teachers	313,223		313,223	225,494	87,729
Other Salaries of Instruction	37,239		37,239	35,683	1,556
<b>Total Bilingual Education</b>	<b>350,462</b>	<b>-</b>	<b>350,462</b>	<b>261,177</b>	<b>89,285</b>
<b>School Sponsored Co-curricular Activities:</b>					
Salaries		11,502	11,502	11,235	267
<b>Total School Sponsored Co-curricular Activities</b>	<b>-</b>	<b>11,502</b>	<b>11,502</b>	<b>11,235</b>	<b>267</b>
<b>Total Instruction</b>	<b>5,664,020</b>	<b>228</b>	<b>5,664,248</b>	<b>5,251,972</b>	<b>412,276</b>
<b>Undistributed Expenditures:</b>					
<b>Attendance and Social Work Services:</b>					
Salaries of Family Liaisons/Comm Parent Inv. Spe	37,239		37,239	37,133	106
<b>Total Attendance and Social Work Services</b>	<b>37,239</b>	<b>-</b>	<b>37,239</b>	<b>37,133</b>	<b>106</b>
<b>Health Services:</b>					
Salaries	102,271		102,271	100,305	1,966
Other Purchased Services		80	80	80	-
Supplies and Materials	2,500	(45)	2,455	2,239	216
<b>Total Health Services</b>	<b>104,771</b>	<b>35</b>	<b>104,806</b>	<b>102,624</b>	<b>2,182</b>

**Jersey City Public Schools  
Blended Resource Fund 15  
Schedule of Blended Expenditures - Budget and Actual  
For the Year Ended June 30, 2015**

School: Nicolas Copernicus # 25	Original Budget	Transfers	Final Budget	Expenditures	Variance
<b>Guidance:</b>					
Salaries of Other Professional Staff	\$ 77,887	\$ (901)	\$ 76,986	\$ 66,333	\$ 10,653
Purchased Professional - Educational Services		273	273		273
Supplies and Materials	2,350		2,350	1,797	553
<b>Total Guidance</b>	<b>80,237</b>	<b>(628)</b>	<b>79,609</b>	<b>68,130</b>	<b>11,479</b>
<b>Educational Media/Library Services:</b>					
Salaries	53,244	2,474	55,718	55,718	
Supplies and Materials	23,500		23,500	21,781	1,719
<b>Total Educational Media/Library Services</b>	<b>76,744</b>	<b>2,474</b>	<b>79,218</b>	<b>77,499</b>	<b>1,719</b>
<b>Instructional Staff Training Services:</b>					
Other Purchased Services		273	273		273
<b>Total Instructional Staff Training Services</b>	<b>-</b>	<b>273</b>	<b>273</b>	<b>-</b>	<b>273</b>
<b>Support Services - School Administration:</b>					
Salaries of Principals/Assistant Principals/Program Directors	278,730		278,730	235,701	43,029
Salaries of Secretarial and Clerical Assistants	227,825	(10,064)	217,761	167,638	50,123
Other Salaries	2,700	50	2,750	2,750	-
Other Purchased Services (400-500 series)	20,000	(546)	19,454	11,046	8,408
Supplies and Materials	3,750	(50)	3,700	526	3,174
<b>Total Support Services - School Administration</b>	<b>533,005</b>	<b>(10,610)</b>	<b>522,395</b>	<b>417,661</b>	<b>104,734</b>
<b>Security</b>					
Salaries	124,335	8,536	132,871	132,871	
<b>Total Security</b>	<b>124,335</b>	<b>8,536</b>	<b>132,871</b>	<b>132,871</b>	<b>-</b>
<b>Student Transportation Services:</b>					
Contracted Services - Transportation (Other than Between Home and School) - Vendors	7,000	241	7,241	7,065	176
<b>Total Student Transportation Services</b>	<b>7,000</b>	<b>241</b>	<b>7,241</b>	<b>7,065</b>	<b>176</b>
<b>Unallocated Benefits:</b>					
Social Security Contributions	64,223	7,873	72,096	65,359	6,737
T.P.A.F. Contributions		11,951	11,951		11,951
Health Benefits	1,728,245	(19,824)	1,708,421	1,172,449	535,972
<b>Total Unallocated Benefits</b>	<b>1,792,468</b>	<b>1,792,468</b>	<b>1,792,468</b>	<b>1,237,808</b>	<b>554,660</b>
<b>Total Undistributed Expenditures</b>	<b>2,755,799</b>	<b>321</b>	<b>2,756,120</b>	<b>2,080,791</b>	<b>675,329</b>
<b>Total Expenditures - Current</b>	<b>8,419,819</b>	<b>549</b>	<b>8,420,368</b>	<b>7,332,763</b>	<b>1,087,605</b>
<b>Total Expenditures - School Based</b>	<b>8,419,819</b>	<b>549</b>	<b>8,420,368</b>	<b>7,332,763</b>	<b>1,087,605</b>
<b>Other Financing Sources:</b>					
Transfers In	8,419,819	549	8,420,368	7,332,763	1,087,605
<b>Total Other Financing Sources</b>	<b>8,419,819</b>	<b>549</b>	<b>8,420,368</b>	<b>7,332,763</b>	<b>1,087,605</b>
<b>Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)</b>					
	-	-	-	-	-
<b>Fund Balances, July 1</b>					
	-	-	-	-	-
<b>Fund Balances, June 30</b>					
	\$ -	\$ -	\$ -	\$ -	\$ -

**Jersey City Public Schools  
Blended Resource Fund 15  
Schedule of Blended Expenditures - Budget and Actual  
For the Year Ended June 30, 2015**

School: Alfred E. Zampella # 27	Original		Final		
	Budget	Transfers	Budget	Expenditures	Variance
<b>Current:</b>					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 692,843	\$ (158,777)	\$ 534,066	\$ 534,066	
Grades 1-5	3,225,568	(34,840)	3,190,728	3,135,022	\$ 55,706
Grades 6-8	1,342,324	23,349	1,365,673	1,276,514	89,159
Undistributed Instruction:					
Other Salaries of Instruction	269,393		269,393	228,958	40,435
Purchased Professional & Educational Services	22,000	875	22,875	21,875	1,000
Other Purchased Services	7,000	5,908	12,908	12,565	343
General Supplies	251,612	(17,941)	233,671	227,805	5,866
Textbooks	10,800	(2,558)	8,242	6,330	1,912
Other Objects	22,975	2,000	24,975	23,336	1,639
<b>Total Regular Programs</b>	<b>5,844,515</b>	<b>(181,984)</b>	<b>5,662,531</b>	<b>5,466,471</b>	<b>196,060</b>
Learning and/or Language Disabilities:					
Salaries of Teachers	210,281	(58,000)	152,281	152,276	5
<b>Total Learning and/or Language Disabilities</b>	<b>210,281</b>	<b>(58,000)</b>	<b>152,281</b>	<b>152,276</b>	<b>5</b>
Auditory Impairments:					
Salaries of Teachers	135,622	(8,001)	127,621	127,621	
Other Salaries of Instruction	40,249	(40,205)	44	-	44
<b>Total Auditory Impairments</b>	<b>175,871</b>	<b>(48,206)</b>	<b>127,665</b>	<b>127,621</b>	<b>44</b>
Behavioral Disabilities:					
Salaries of Teachers	52,826	(52,826)			
<b>Total Behavioral Disabilities</b>	<b>52,826</b>	<b>(52,826)</b>	<b>-</b>	<b>-</b>	<b>-</b>
Resource Room/Resource Center:					
Salaries of Teachers	678,790	297,191	975,981	975,981	
Other Salaries of Instruction	40,849	22,806	63,655	63,655	
General Supplies	10,000	(10,000)			
<b>Total Resource Room/Resource Center</b>	<b>729,639</b>	<b>309,997</b>	<b>1,039,636</b>	<b>1,039,636</b>	<b>-</b>
Autism:					
Salaries of Teachers		48,980	48,980	48,940	40
<b>Total Autism</b>		<b>48,980</b>	<b>48,980</b>	<b>48,940</b>	<b>40</b>
<b>Total Special Education</b>	<b>1,168,617</b>	<b>199,945</b>	<b>1,368,562</b>	<b>1,368,473</b>	<b>89</b>
Bilingual Education:					
Salaries of Teachers	300,191	(11,940)	288,251	286,255	1,996
Other Salaries of Instruction	38,489	(22,318)	16,171	16,127	44
<b>Total Bilingual Education</b>	<b>338,680</b>	<b>(34,258)</b>	<b>304,422</b>	<b>302,382</b>	<b>2,040</b>
School Sponsored Co-curricular Activities:					
Salaries		4,240	4,240	4,240	
<b>Total School Sponsored Co-curricular Activities</b>		<b>4,240</b>	<b>4,240</b>	<b>4,240</b>	<b>-</b>
<b>Total Instruction</b>	<b>7,351,812</b>	<b>(12,057)</b>	<b>7,339,755</b>	<b>7,141,566</b>	<b>198,189</b>
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Spe	33,136	3,766	36,902	36,902	
<b>Total Attendance and Social Work Services</b>	<b>33,136</b>	<b>3,766</b>	<b>36,902</b>	<b>36,902</b>	<b>-</b>
Health Services:					
Salaries	102,271	(4,791)	97,480	93,682	3,798
Supplies and Materials	5,600	(853)	4,747	4,560	187
<b>Total Health Services</b>	<b>107,871</b>	<b>(5,644)</b>	<b>102,227</b>	<b>98,242</b>	<b>3,985</b>

**Jersey City Public Schools**  
**Blended Resource Fund 15**  
**Schedule of Blended Expenditures - Budget and Actual**  
**For the Year Ended June 30, 2015**

School: Alfred E. Zampella # 27	Original Budget	Transfers	Final Budget	Expenditures	Variance
<b>Guidance:</b>					
Salaries of Other Professional Staff	\$ 192,160		\$ 192,160	\$ 183,065	\$ 9,095
Supplies and Materials	2,000	\$ (1,775)	225		225
<b>Total Guidance</b>	<b>194,160</b>	<b>(1,775)</b>	<b>192,385</b>	<b>183,065</b>	<b>9,320</b>
<b>Educational Media/Library Services:</b>					
Salaries	102,271	1,334	103,605	103,605	
Supplies and Materials	5,000		5,000	4,992	8
<b>Total Educational Media/Library Services</b>	<b>107,271</b>	<b>1,334</b>	<b>108,605</b>	<b>108,597</b>	<b>8</b>
<b>Support Services – School Administration:</b>					
Salaries of Principals/Assistant Principals/Program Directors	413,942	(5,313)	408,629	331,476	77,153
Salaries of Secretarial and Clerical Assistants	217,162	(300)	216,862	209,855	7,007
Other Salaries	1,600	1,300	2,900	2,900	
Other Purchased Services (400-500 series)	18,000	(1,282)	16,718	15,733	985
Supplies and Materials	14,200	400	14,600	14,038	562
<b>Total Support Services – School Administration</b>	<b>664,904</b>	<b>(5,195)</b>	<b>659,709</b>	<b>574,002</b>	<b>85,707</b>
<b>Security</b>					
Salaries	160,767	5,057	165,824	165,824	
<b>Total Security</b>	<b>160,767</b>	<b>5,057</b>	<b>165,824</b>	<b>165,824</b>	<b>-</b>
<b>Student Transportation Services:</b>					
Contracted Services – Transportation (Other than Between Home and School) – Vendors	11,000	2,624	13,624	12,984	640
<b>Total Student Transportation Services</b>	<b>11,000</b>	<b>2,624</b>	<b>13,624</b>	<b>12,984</b>	<b>640</b>
<b>Unallocated Benefits:</b>					
Social Security Contributions	63,561	14,955	78,516	68,720	9,796
T.P.A.F. Contributions – ERIP		17,937	17,937		17,937
Health Benefits	2,170,159	(32,892)	2,137,267	1,618,217	519,050
<b>Total Unallocated Benefits</b>	<b>2,233,720</b>	<b>-</b>	<b>2,233,720</b>	<b>1,686,937</b>	<b>546,783</b>
<b>Total Undistributed Expenditures</b>	<b>3,512,829</b>	<b>167</b>	<b>3,512,996</b>	<b>2,866,553</b>	<b>646,443</b>
<b>Total Expenditures - Current</b>	<b>10,864,641</b>	<b>(11,890)</b>	<b>10,852,751</b>	<b>10,008,119</b>	<b>844,632</b>
<b>Capital Outlay</b>					
<b>Equipment:</b>					
<b>Regular Programs - Instruction:</b>					
Grades 1-5		12,933	12,933	12,933	
<b>Total Equipment</b>	<b>-</b>	<b>12,933</b>	<b>12,933</b>	<b>12,933</b>	<b>-</b>
<b>Total Expenditures - School Based</b>	<b>10,864,641</b>	<b>1,043</b>	<b>10,865,684</b>	<b>10,021,052</b>	<b>844,632</b>
<b>Other Financing Sources:</b>					
Transfers In	10,864,641	1,043	10,865,684	10,021,052	844,632
<b>Total Other Financing Sources</b>	<b>10,864,641</b>	<b>1,043</b>	<b>10,865,684</b>	<b>10,021,052</b>	<b>844,632</b>
<b>Excess (Deficiency) of Other Financing Sources</b>					
Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
<b>Fund Balances, July 1</b>					
	-	-	-	-	-
<b>Fund Balances, June 30</b>					
	\$ -	\$ -	\$ -	\$ -	\$ -

**Jersey City Public Schools  
Blended Resource Fund 15  
Schedule of Blended Expenditures - Budget and Actual  
For the Year Ended June 30, 2015**

School: <u>Christa Mc Auliffe # 28</u>	Original Budget	Transfers	Final Budget	Expenditures	Variance
<b>Current:</b>					
<b>Instruction - regular programs:</b>					
<b>Salaries of Teachers:</b>					
Kindergarten	\$ 463,127	\$ 30,193	\$ 493,320	\$ 493,320	
Grades 1- 5	3,054,251	33,968	3,088,219	3,087,964	\$ 255
Grades 6-8	1,300,083	(148,062)	1,152,021	1,140,839	11,182
<b>Undistributed Instruction:</b>					
Other Salaries of Instruction	289,295	1	289,296	218,035	71,261
Purchased Professional & Educational Services	5,000	(3,260)	1,740	1,740	
Other Purchased Services	5,000	17,401	22,401	18,672	3,729
General Supplies	248,860	(6,390)	242,470	240,307	2,163
Textbooks	15,000	(17)	14,983	14,983	
Other Objects	16,800	717	17,517	17,511	6
<b>Total Regular Programs</b>	<b>5,397,416</b>	<b>(75,449)</b>	<b>5,321,967</b>	<b>5,233,371</b>	<b>88,596</b>
<b>Instruction - Special Education:</b>					
<b>Learning and/or Language Disabilities:</b>					
Salaries of Teachers	247,006	28,535	275,541	275,541	
Other Salaries of Instruction	155,908	22,867	178,775	178,558	217
General Supplies	25,000	3,621	28,621	28,545	76
<b>Total Learning and/or Language Disabilities</b>	<b>427,914</b>	<b>55,023</b>	<b>482,937</b>	<b>482,644</b>	<b>293</b>
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	1,065,369	60,623	1,125,992	1,125,976	16
Other Salaries of Instruction	41,499	6,246	47,745	47,745	
<b>Total Resource Room/Resource Center</b>	<b>1,106,868</b>	<b>66,869</b>	<b>1,173,737</b>	<b>1,173,721</b>	<b>16</b>
<b>Total Special Education</b>	<b>1,534,782</b>	<b>121,892</b>	<b>1,656,674</b>	<b>1,656,365</b>	<b>309</b>
<b>Bilingual Education:</b>					
Salaries of Teachers	192,964	(34,057)	158,907	153,470	5,437
<b>Total Bilingual Education</b>	<b>192,964</b>	<b>(34,057)</b>	<b>158,907</b>	<b>153,470</b>	<b>5,437</b>
<b>School Sponsored Co-curricular Activities:</b>					
Salaries	4,800		4,800	4,297	503
<b>Total School Sponsored Co-curricular Activities</b>	<b>4,800</b>		<b>4,800</b>	<b>4,297</b>	<b>503</b>
<b>Total Instruction</b>	<b>7,129,962</b>	<b>12,386</b>	<b>7,142,348</b>	<b>7,047,503</b>	<b>94,845</b>
<b>Undistributed Expenditures:</b>					
<b>Attendance and Social Work Services:</b>					
Salaries of Family Liaisons/Comm Parent Inv. Spe	31,084	2,188	33,272	33,272	
Supplies and Materials	3,000	(1,164)	1,836	1,836	
<b>Total Attendance and Social Work Services</b>	<b>34,084</b>	<b>1,024</b>	<b>35,108</b>	<b>35,108</b>	
<b>Health Services:</b>					
Salaries	166,145	(4,238)	161,907	142,541	19,366
Supplies and Materials	2,500	(332)	2,168	2,165	3
<b>Total Health Services</b>	<b>168,645</b>	<b>(4,570)</b>	<b>164,075</b>	<b>144,706</b>	<b>19,369</b>
<b>Guidance:</b>					
Salaries of Other Professional Staff	219,079	5,502	224,581	224,581	
Supplies and Materials	3,000		3,000	2,995	5
<b>Total Guidance</b>	<b>222,079</b>	<b>5,502</b>	<b>227,581</b>	<b>227,576</b>	<b>5</b>
<b>Educational Media/Library Services:</b>					
Salaries	109,070		109,070	100,120	8,950
Supplies and Materials	30,000	(5,051)	24,949	24,885	64
<b>Total Educational Media/Library Services</b>	<b>139,070</b>	<b>(5,051)</b>	<b>134,019</b>	<b>125,005</b>	<b>9,014</b>

**Jersey City Public Schools**  
**Blended Resource Fund 15**  
**Schedule of Blended Expenditures - Budget and Actual**  
**For the Year Ended June 30, 2015**

<u>School: Christa Mc Auliffe # 28</u>	Original Budget	Transfers	Final Budget	Expenditures	Variance
<b>Support Services – School Administration:</b>					
Salaries of Principals/Assistant Principals/Program Directors	\$ 336,642	\$ 1,391	\$ 338,033	\$ 288,906	\$ 49,127
Salaries of Secretarial and Clerical Assistants	218,641		218,641	172,982	45,659
Other Salaries	4,040	(170)	3,870	3,870	
Other Purchased Services (400-500 series)	18,500	(513)	17,987	17,864	123
Supplies and Materials	13,000	(1,057)	11,943	11,936	7
Other Objects	1,000	(1,000)			
<b>Total Support Services – School Administration</b>	<b>591,823</b>	<b>(1,349)</b>	<b>590,474</b>	<b>495,558</b>	<b>94,916</b>
<b>Security</b>					
Salaries	161,048	(3,452)	157,596	143,907	13,689
<b>Total Security</b>	<b>161,048</b>	<b>(3,452)</b>	<b>157,596</b>	<b>143,907</b>	<b>13,689</b>
<b>Student Transportation Services:</b>					
Contracted Services – Transportation (Other than Between Home and School) – Vendors	12,000	15	12,015	10,955	1,060
<b>Total Student Transportation Services</b>	<b>12,000</b>	<b>15</b>	<b>12,015</b>	<b>10,955</b>	<b>1,060</b>
<b>Unallocated Benefits:</b>					
Social Security Contributions	71,372	13,063	84,435	74,458	9,977
T.P.A.F. Contributions		17,825	17,825		17,825
Health Benefits	1,990,680	(30,889)	1,959,791	1,509,502	450,289
<b>Total Unallocated Benefits</b>	<b>2,062,052</b>	<b>(30,889)</b>	<b>2,062,051</b>	<b>1,583,960</b>	<b>478,091</b>
<b>Total Undistributed Expenditures</b>	<b>3,390,801</b>	<b>(7,881)</b>	<b>3,382,919</b>	<b>2,766,775</b>	<b>616,144</b>
<b>Total Expenditures - Current</b>	<b>10,520,763</b>	<b>4,505</b>	<b>10,525,267</b>	<b>9,814,278</b>	<b>710,989</b>
<b>Total Expenditures - School Based</b>	<b>10,520,763</b>	<b>4,505</b>	<b>10,525,267</b>	<b>9,814,278</b>	<b>710,989</b>
<b>Other Financing Sources:</b>					
Transfers In	10,520,763	4,505	10,525,267	9,814,278	710,989
<b>Total Other Financing Sources</b>	<b>10,520,763</b>	<b>4,505</b>	<b>10,525,267</b>	<b>9,814,278</b>	<b>710,989</b>
<b>Excess (Deficiency) of Other Financing Sources</b>					
Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
<b>Fund Balances, July 1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balances, June 30</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Jersey City Public Schools  
Blended Resource Fund 15  
Schedule of Blended Expenditures - Budget and Actual  
For the Year Ended June 30, 2015**

School: Gladys Nunnery # 22	Budget	Original Transfers	Budget	Final Expenditures	Variance
<b>Current:</b>					
<b>Instruction - regular programs:</b>					
<b>Salaries of Teachers:</b>					
Kindergarten	\$ 53,244	\$ 31,049	\$ 84,293	\$ 84,293	
Grades 1- 5	1,534,099	8,611	1,542,710	1,542,493	\$ 217
<b>Undistributed Instruction:</b>					
Other Salaries of Instruction	74,741	4,926	79,667	79,566	101
Purchased Professional & Educational Services	3,000	5,000	8,000	8,000	
Purchased Technical Services	2,500	(2,500)			
Other Purchased Services	12,500	(2,500)	10,000	9,032	968
General Supplies	76,090	(420)	75,670	69,476	6,194
Textbooks		420	420		420
Other Objects	3,000		3,000	2,994	6
<b>Total Regular Programs</b>	<b>1,759,174</b>	<b>44,586</b>	<b>1,803,760</b>	<b>1,795,854</b>	<b>7,906</b>
<b>Instruction - Special Education:</b>					
<b>Learning and/or Language Disabilities:</b>					
Salaries of Teachers	53,871		53,871	51,991	1,880
General Supplies	2,000	(1,440)	560	550	10
<b>Total Learning and/or Language Disabilities</b>	<b>55,871</b>	<b>(1,440)</b>	<b>54,431</b>	<b>52,541</b>	<b>1,890</b>
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	798,619	(43,145)	755,474	701,672	53,802
General Supplies	2,000		2,000	1,585	415
<b>Total Resource Room/Resource Center</b>	<b>800,619</b>	<b>(43,145)</b>	<b>757,474</b>	<b>703,257</b>	<b>54,217</b>
<b>Total Special Education</b>	<b>856,490</b>	<b>(44,585)</b>	<b>811,905</b>	<b>755,798</b>	<b>56,107</b>
<b>Total Instruction</b>	<b>2,615,664</b>	<b>1</b>	<b>2,615,665</b>	<b>2,551,652</b>	<b>64,013</b>
<b>Undistributed Expenditures:</b>					
<b>Attendance and Social Work Services:</b>					
Salaries of Family Liaisons/Comm Parent Inv. Spe	13,053	2,287	15,340	15,340	
<b>Total Attendance and Social Work Services</b>	<b>13,053</b>	<b>2,287</b>	<b>15,340</b>	<b>15,340</b>	<b>-</b>
<b>Health Services:</b>					
Salaries	102,271		102,271	100,323	1,948
Supplies and Materials	800		800	605	195
<b>Total Health Services</b>	<b>103,071</b>	<b>-</b>	<b>103,071</b>	<b>100,928</b>	<b>2,143</b>
<b>Guidance:</b>					
Salaries of Other Professional Staff	115,740	(2,287)	113,453	111,657	1,796
Supplies and Materials	500		500	400	100
<b>Total Guidance</b>	<b>116,240</b>	<b>(2,287)</b>	<b>113,953</b>	<b>112,057</b>	<b>1,896</b>
<b>Educational Media/Library Services:</b>					
Salaries	106,671		106,671	104,805	1,866
Supplies and Materials	10,000		10,000	9,938	62
<b>Total Educational Media/Library Services</b>	<b>116,671</b>	<b>-</b>	<b>116,671</b>	<b>114,743</b>	<b>1,928</b>
<b>Support Services - School Administration:</b>					
Salaries of Principals/Assistant Principals/Program Directors	139,067	(383)	138,684	115,813	22,871
Salaries of Secretarial and Clerical Assistants	61,324		61,324	58,213	3,111
Other Salaries	2,750	384	3,134	3,134	
Other Purchased Services (400-500 series)	2,500		2,500	647	1,853
Supplies and Materials	5,000		5,000	3,978	1,022
<b>Total Support Services - School Administration</b>	<b>210,641</b>	<b>1</b>	<b>210,642</b>	<b>181,785</b>	<b>28,857</b>

**Jersey City Public Schools**  
**Blended Resource Fund 15**  
**Schedule of Blended Expenditures - Budget and Actual**  
**For the Year Ended June 30, 2015**

<u>School: Gladys Nunnery # 29</u>	<u>Budget</u>	<u>Original Transfers</u>	<u>Budget</u>	<u>Final Expenditures</u>	<u>Variance</u>
Security					
Salaries	\$ 67,222		\$ 67,222	\$ 66,984	\$ 238
Total Security	67,222	-	67,222	66,984	238
Student Transportation Services:					
Contracted Services --Transportation (Other than Between Home and School) -- Vendors	3,500	\$ 574	4,074	4,074	
Total Student Transportation Services	3,500	574	4,074	4,074	-
Unallocated Benefits:					
Social Security Contributions	16,212	8,903	25,115	20,057	5,058
T.P.A.F. Contributions -- ERIP		9,233	9,233		9,233
Health Benefits	660,303	(18,136)	642,167	509,851	132,316
Total Unallocated Benefits	676,515	-	676,515	529,908	146,607
Total Undistributed Expenditures	1,306,913	575	1,307,488	1,125,819	181,669
Total Expenditures - Current	3,922,577	576	3,923,153	3,677,471	245,682
Total Expenditures - School Based	3,922,577	576	3,923,153	3,677,471	245,682
Other Financing Sources:					
Transfers In	3,922,577	576	3,923,153	3,677,471	245,682
Total Other Financing Sources	3,922,577		3,923,153	3,677,471	245,682
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

**Jersey City Public Schools**  
**Blended Resource Fund 15**  
**Schedule of Blended Expenditures - Budget and Actual**  
**For the Year Ended June 30, 2015**

<u>School: Alexander D. Sullivan # 30</u>	Original Budget	Transfers	Final Budget	Expenditures	Variance
<b>Current:</b>					
<b>Instruction - regular programs:</b>					
<b>Salaries of Teachers:</b>					
Kindergarten	\$ 459,330	\$ (2,000)	\$ 457,330	\$ 440,398	\$ 16,932
Grades 1- 5	2,813,767	(3,023)	2,810,744	2,693,493	117,251
<b>Undistributed Instruction:</b>					
Other Salaries of Instruction	149,171	3,917	153,088	152,983	105
Purchased Professional & Educational Services	25,100	(12,931)	12,169	11,685	484
Other Purchased Services	3,600	1,531	5,131	5,131	
General Supplies	186,064	(727)	185,337	184,846	491
Textbooks	4,000	13,809	17,809	17,809	
Other Objects	8,150	(801)	7,349	7,349	
<b>Total Regular Programs</b>	<b>3,649,182</b>	<b>(225)</b>	<b>3,648,957</b>	<b>3,513,694</b>	<b>135,263</b>
<b>Learning and/or Language Disabilities:</b>					
Salaries of Teachers	169,177	(3,277)	165,900	163,434	2,466
Other Salaries of Instruction	79,768	(14,561)	65,207	65,207	
General Supplies	7,500	(27)	7,473	7,456	17
<b>Total Learning and/or Language Disabilities</b>	<b>256,445</b>	<b>(17,865)</b>	<b>238,580</b>	<b>236,097</b>	<b>2,483</b>
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	933,544	(5,507)	928,037	921,426	6,611
General Supplies	2,000	(11)	1,989	1,975	14
<b>Total Resource Room/Resource Center</b>	<b>935,544</b>	<b>(5,518)</b>	<b>930,026</b>	<b>923,401</b>	<b>6,625</b>
<b>Total Special Education</b>	<b>1,191,989</b>	<b>(23,383)</b>	<b>1,168,606</b>	<b>1,159,498</b>	<b>9,108</b>
<b>Bilingual Education:</b>					
Salaries of Teachers	864,948	23,271	888,219	877,798	10,421
Other Salaries of Instruction	38,489	74	38,563	38,563	
General Supplies	12,500	(2)	12,498	12,498	
Textbooks	750	(750)			
<b>Total Bilingual Education</b>	<b>916,687</b>	<b>22,593</b>	<b>939,280</b>	<b>928,859</b>	<b>10,421</b>
<b>School Sponsored Co-curricular Activities:</b>					
Salaries	8,708	1,106	9,814	9,814	
<b>Total School Sponsored Co-curricular Activities</b>	<b>8,708</b>	<b>1,106</b>	<b>9,814</b>	<b>9,814</b>	<b>-</b>
<b>Total Instruction</b>	<b>5,766,566</b>	<b>91</b>	<b>5,766,657</b>	<b>5,611,865</b>	<b>154,792</b>
<b>Attendance and Social Work Services:</b>					
Salaries of Family Liaisons/Comm Parent Inv. Spe	37,239	73	37,312	37,312	
<b>Total Attendance and Social Work Services</b>	<b>37,239</b>	<b>73</b>	<b>37,312</b>	<b>37,312</b>	<b>-</b>
<b>Health Services:</b>					
Salaries	102,271	(73)	102,198	100,486	1,712
Supplies and Materials	3,800		3,800	3,800	
<b>Total Health Services</b>	<b>106,071</b>	<b>(73)</b>	<b>105,998</b>	<b>104,286</b>	<b>1,712</b>
<b>Guidance:</b>					
Salaries of Other Professional Staff	203,490		203,490	195,617	7,873
Purchased Professional - Educational Services	700	(700)			
Supplies and Materials	600		600	600	
<b>Total Guidance</b>	<b>204,790</b>	<b>(700)</b>	<b>204,090</b>	<b>196,217</b>	<b>7,873</b>
<b>Educational Media/Library Services:</b>					
Salaries	103,271		103,271	100,305	2,966
Supplies and Materials	8,000		8,000	7,788	212
<b>Total Educational Media/Library Services</b>	<b>111,271</b>	<b>-</b>	<b>111,271</b>	<b>108,093</b>	<b>3,178</b>

**Jersey City Public Schools**  
**Blended Resource Fund 15**  
**Schedule of Blended Expenditures - Budget and Actual**  
**For the Year Ended June 30, 2015**

School: Alexander D. Sullivan # 30	Original Budget	Transfers	Final Budget	Expenditures	Variance
<b>Instructional Staff Training Services:</b>					
Purchased Professional - Education Services		\$ 2,000	\$ 2,000	\$ 2,000	
Supplies and Materials	\$ 1,000		1,000	1,000	
<b>Total Instructional Staff Training Services</b>	<b>1,000</b>	<b>2,000</b>	<b>3,000</b>	<b>3,000</b>	<b>-</b>
<b>Support Services - School Administration:</b>					
Salaries of Principals/Assistant Principals/Program Directors	285,066		285,066	201,153	\$ 83,913
Salaries of Secretarial and Clerical Assistants	173,241		173,241	167,675	5,566
Other Salaries	2,740		2,740	2,410	330
Other Purchased Services (400-500 series)	2,600	1,103	3,703	3,333	370
Supplies and Materials	8,000	(1,438)	6,562	6,484	78
Other Objects	200	(92)	108	108	
<b>Total Support Services - School Administration</b>	<b>471,847</b>	<b>(427)</b>	<b>471,420</b>	<b>381,163</b>	<b>90,257</b>
<b>Security</b>					
Salaries	161,548		161,548	139,889	21,659
<b>Total Security</b>	<b>161,548</b>	<b>-</b>	<b>161,548</b>	<b>139,889</b>	<b>21,659</b>
<b>Student Transportation Services:</b>					
Contracted Services - Transportation (Other than Between Home and School) - Vendors	6,200	370	6,570	4,338	2,232
<b>Total Student Transportation Services</b>	<b>6,200</b>	<b>-</b>	<b>6,570</b>	<b>4,338</b>	<b>2,232</b>
<b>Unallocated Benefits:</b>					
Social Security Contributions	47,825	12,384	60,209	51,967	8,242
T.P.A.F. Contributions - ERIP		14,829	14,829		14,829
Health Benefits	1,529,804	(27,213)	1,502,591	1,087,230	415,361
<b>Total Unallocated Benefits</b>	<b>1,577,629</b>	<b>-</b>	<b>1,577,629</b>	<b>1,139,197</b>	<b>438,432</b>
<b>Total Undistributed Expenditures</b>	<b>2,677,595</b>	<b>1,243</b>	<b>2,678,838</b>	<b>2,113,495</b>	<b>565,343</b>
<b>Total Expenditures - Current</b>	<b>8,444,161</b>	<b>1,334</b>	<b>8,445,495</b>	<b>7,725,360</b>	<b>720,135</b>
<b>Capital Outlay</b>					
<b>Equipment:</b>					
<b>Undistributed Expenditures:</b>					
School Administration	10,500	(965)	9,535	9,535	
<b>Total Equipment</b>	<b>10,500</b>	<b>(965)</b>	<b>9,535</b>	<b>9,535</b>	<b>-</b>
<b>Total Expenditures - School Based</b>	<b>8,454,661</b>	<b>369</b>	<b>8,455,030</b>	<b>7,734,895</b>	<b>720,135</b>
<b>Other Financing Sources:</b>					
Transfers In	8,454,661	369	8,455,030	7,734,895	720,135
<b>Total Other Financing Sources</b>	<b>8,454,661</b>	<b>369</b>	<b>8,455,030</b>	<b>7,734,895</b>	<b>720,135</b>
<b>Excess (Deficiency) of Other Financing Sources</b>					
Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
<b>Fund Balances, July 1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balances, June 30</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Jersey City Public Schools  
Blended Resource Fund 15  
Schedule of Blended Expenditures - Budget and Actual  
For the Year Ended June 30, 2015**

<u>School: Anthony J. Infante # 31</u>	Original Budget	Transfers	Final Budget	Expenditures	Variance
<b>Current:</b>					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 85,151	\$ 76,423	\$ 161,574	\$ 161,574	
Grades 1- 5	1,019,781	(76,422)	943,359	928,576	\$ 14,783
Undistributed Instruction:					
Other Salaries of Instruction	69,120	(39,000)	30,120	4,682	25,438
Purchased Professional & Educational Services	500	(500)			
Other Purchased Services		800	800	780	20
General Supplies	23,600	4,906	28,506	27,804	702
Textbooks	2,100	(2,100)			
Other Objects	1,700	(237)	1,463	1,453	10
<b>Total Regular Programs</b>	<b>1,201,952</b>	<b>(36,130)</b>	<b>1,165,822</b>	<b>1,124,869</b>	<b>40,953</b>
Instruction - Special Education:					
Cognitive - Moderate:					
General Supplies	1,000	236	1,236	1,236	
Other Objects	540	(236)	304	304	
<b>Total Cognitive - Moderate</b>	<b>1,540</b>	<b>-</b>	<b>1,540</b>	<b>1,540</b>	<b>-</b>
Resource Room/Resource Center:					
Salaries of Teachers	645,392	(64,823)	580,569	579,742	827
<b>Total Resource Room/Resource Center</b>	<b>645,392</b>	<b>(64,823)</b>	<b>580,569</b>	<b>579,742</b>	<b>827</b>
Autism:					
Salaries of Teachers	242,719	41,757	284,476	282,773	1,703
Other Salaries of Instruction	313,543	58,523	372,066	371,170	896
General Supplies	3,440		3,440	3,437	3
<b>Total Autism</b>	<b>559,702</b>	<b>100,280</b>	<b>659,982</b>	<b>657,380</b>	<b>2,602</b>
<b>Total Special Education</b>	<b>1,206,634</b>	<b>35,457</b>	<b>1,242,091</b>	<b>1,238,662</b>	<b>3,429</b>
Bilingual Education:					
Salaries of Teachers	105,671	3,542	109,213	109,213	
General Supplies	200		200	189	11
<b>Total Bilingual Education</b>	<b>105,871</b>	<b>3,542</b>	<b>109,413</b>	<b>109,402</b>	<b>11</b>
<b>Total Instruction</b>	<b>2,514,457</b>	<b>2,869</b>	<b>2,517,326</b>	<b>2,472,933</b>	<b>44,393</b>
Undistributed Expenditures:					
Attendance and Social Work Services:					
Supplies and Materials	200		200	200	
<b>Total Attendance and Social Work Services</b>	<b>200</b>	<b>-</b>	<b>200</b>	<b>200</b>	<b>-</b>
Health Services:					
Salaries	89,683		89,683	84,104	5,579
Supplies and Materials	800		800	788	12
<b>Total Health Services</b>	<b>90,483</b>	<b>-</b>	<b>90,483</b>	<b>84,892</b>	<b>5,591</b>
Guidance:					
Salaries of Other Professional Staff	104,940		104,940	102,955	1,985
<b>Total Guidance</b>	<b>104,940</b>	<b>-</b>	<b>104,940</b>	<b>102,955</b>	<b>1,985</b>
Educational Media/Library Services:					
Salaries	114,470		114,470	112,312	2,158
Supplies and Materials	1,000	491	1,491	1,491	
<b>Total Educational Media/Library Services</b>	<b>115,470</b>	<b>491</b>	<b>115,961</b>	<b>113,803</b>	<b>2,158</b>

**Jersey City Public Schools**  
**Blended Resource Fund 15**  
**Schedule of Blended Expenditures - Budget and Actual**  
**For the Year Ended June 30, 2015**

<u>School: Anthony J. Infante # 31</u>	Original Budget	Transfers	Final Budget	Expenditures	Variance
Instructional Staff Training Services:					
Purchased Professional – Education Services	\$ 500	\$ (500)			
Total Instructional Staff Training Services	500	(500)			
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	147,191	360	\$ 147,551	\$ 124,515	\$ 23,036
Salaries of Secretarial and Clerical Assistants	96,545	(699)	95,846	45,375	50,471
Other Salaries	3,360	(360)	3,000	3,000	-
Supplies and Materials	7,600	(2,861)	4,739	4,691	48
Total Support Services – School Administration	254,696	(3,560)	251,136	177,581	73,555
Security					
Salaries	75,265	699	75,964	75,964	
Total Security	75,265	699	75,964	75,964	-
Student Transportation Services:					
Contracted Services – Transportation (Other than Between Home and School) – Vendors	5,500		5,500	1,014	4,486
Total Student Transportation Services	5,500	-	5,500	1,014	4,486
Unallocated Benefits:					
Social Security Contributions	41,415	1,423	42,838	40,066	2,772
T.P.A.F. Contributions		2,507	2,507	-	2,507
Health Benefits	851,201	(3,931)	847,270	643,899	203,371
Total Unallocated Benefits	892,616		892,615	683,965	208,650
Total Undistributed Expenditures	1,539,670	(2,871)	1,536,799	1,240,374	296,425
Total Expenditures - Current	4,054,127	(2)	4,054,125	3,713,307	340,818
Total Expenditures - School Based	4,054,127	(2)	4,054,125	3,713,307	340,818
Other Financing Sources:					
Transfers In	4,054,127	(2)	4,054,125	3,713,307	340,818
Total Other Financing Sources	4,054,127	(2)	4,054,125	3,713,307	340,818
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

Jersey City Public Schools  
Blended Resource Fund 15  
Schedule of Blended Expenditures - Budget and Actual  
For the Year Ended June 30, 2015

School: Dr. Paul Rafalides # 33	Original Budget	Transfers	Final Budget	Expenditures	Variance
<b>Current:</b>					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 269,526	\$ 39,128	\$ 308,654	\$ 308,654	
Grades 1- 5	1,644,491	(107,154)	1,537,337	1,470,845	\$ 66,492
Undistributed Instruction:					
Other Salaries of Instruction	111,318	68,025	179,343	122,158	57,185
Other Purchased Services	21,000	2,996	23,996	21,888	2,108
General Supplies	108,100	(1,726)	106,374	103,154	3,220
Textbooks	-	3,920	3,920	3,909	11
Other Objects	4,750	-	4,750	4,097	653
<b>Total Regular Programs</b>	<b>2,159,185</b>	<b>5,189</b>	<b>2,164,374</b>	<b>2,034,705</b>	<b>129,669</b>
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	73,819		73,819	61,358	12,461
<b>Total Learning and/or Language Disabilities</b>	<b>73,819</b>	<b>-</b>	<b>73,819</b>	<b>61,358</b>	<b>12,461</b>
Auditory Impairments:					
Salaries of Teachers	93,082		93,082		93,082
<b>Total Auditory Impairments</b>	<b>93,082</b>	<b>-</b>	<b>93,082</b>	<b>-</b>	<b>93,082</b>
Resource Room/Resource Center:					
Salaries of Teachers	371,778		371,778	334,139	37,639
General Supplies	650		650	530	120
<b>Total Resource Room/Resource Center</b>	<b>372,428</b>	<b>-</b>	<b>372,428</b>	<b>334,669</b>	<b>37,759</b>
Autism:					
Salaries of Teachers	93,082		93,082	82,660	10,422
<b>Total Autism</b>	<b>93,082</b>	<b>-</b>	<b>93,082</b>	<b>82,660</b>	<b>10,422</b>
<b>Total Special Education</b>	<b>632,411</b>	<b>-</b>	<b>632,411</b>	<b>478,687</b>	<b>153,724</b>
Bilingual Education:					
Salaries of Teachers	242,160		242,160	232,545	9,615
General Supplies	600		600	590	10
<b>Total Bilingual Education</b>	<b>242,760</b>	<b>-</b>	<b>242,760</b>	<b>233,135</b>	<b>9,625</b>
<b>Total Instruction</b>	<b>3,034,356</b>	<b>5,189</b>	<b>3,039,545</b>	<b>2,746,527</b>	<b>293,018</b>
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Spe	15,695	(237)	15,458	13,539	1,919
<b>Total Attendance and Social Work Services</b>	<b>15,695</b>	<b>(237)</b>	<b>15,458</b>	<b>13,539</b>	<b>1,919</b>
Health Services:					
Salaries	107,671	237	107,908	107,908	
Supplies and Materials	2,000		2,000	1,985	15
<b>Total Health Services</b>	<b>109,671</b>	<b>237</b>	<b>109,908</b>	<b>109,893</b>	<b>15</b>
Guidance:					
Salaries of Other Professional Staff	115,139		115,139	113,035	2,104
Supplies and Materials	500		500	478	22
<b>Total Guidance</b>	<b>115,639</b>	<b>-</b>	<b>115,639</b>	<b>113,513</b>	<b>2,126</b>
Educational Media/Library Services:					
Salaries	85,151		85,151	78,089	7,062
Supplies and Materials	7,000	(4,000)	3,000	2,812	188
<b>Total Educational Media/Library Services</b>	<b>92,151</b>	<b>(4,000)</b>	<b>88,151</b>	<b>80,901</b>	<b>7,250</b>

**Jersey City Public Schools  
Blended Resource Fund 15  
Schedule of Blended Expenditures - Budget and Actual  
For the Year Ended June 30, 2015**

School: <u>Dr. Paul Rafalides # 33</u>	Original Budget	Transfers	Final Budget	Expenditures	Variance
<b>Instructional Staff Training Services:</b>					
Purchased Professional – Education Services		\$ 4,000	\$ 4,000	\$ 4,000	
Total Instructional Staff Training Services	-	4,000	4,000	4,000	-
<b>Support Services – School Administration:</b>					
Salaries of Principals/Assistant Principals/Program Directors	\$ 152,590		152,590	128,682	\$ 23,908
Salaries of Secretarial and Clerical Assistants	117,558		117,558	113,052	4,506
Other Salaries	2,200		2,200	1,400	800
Other Purchased Services (400-500 series)	1,500		1,500	858	642
Supplies and Materials	1,400		1,400	1,391	9
Total Support Services – School Administration	275,248		275,248	245,383	29,865
<b>Security</b>					
Salaries	100,250		100,250	78,809	21,441
Total Security	100,250	-	100,250	78,809	21,441
<b>Student Transportation Services:</b>					
Contracted Services – Transportation (Other than Between Home and School) – Vendors	4,000		4,000	3,744	256
Total Student Transportation Services	4,000	-	4,000	3,744	256
<b>Unallocated Benefits:</b>					
Social Security Contributions	25,706		33,906	30,045	3,861
T.P.A.F. Contributions		6,937	6,937		6,937
Health Benefits	794,467	(15,137)	779,330	557,636	221,694
Total Unallocated Benefits	820,173	-	820,173	587,681	232,492
Total Undistributed Expenditures	1,532,827	-	1,532,827	1,237,463	295,364
Total Expenditures – Current	4,567,183	5,189	4,572,372	3,983,990	588,382
Total Expenditures – School Based	4,567,183	5,189	4,572,372	3,983,990	588,382
<b>Other Financing Sources:</b>					
Transfers In	4,567,183	5,189	4,572,372	3,983,990	588,382
Total Other Financing Sources	4,567,183	5,189	4,572,372	3,983,990	588,382
<b>Excess (Deficiency) of Other Financing Sources</b>					
Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

Jersey City Public Schools  
Blended Resource Fund 15  
Schedule of Blended Expenditures - Budget and Actual  
For the Year Ended June 30, 2015

School: Public School # 34	Original Budget	Transfers	Final Budget	Expenditures	Variance
<b>Current:</b>					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 120,477	\$ (12,800)	\$ 107,677	\$ 107,578	\$ 99
Grades 1- 5	1,965,620	73,668	2,039,288	2,036,514	2,774
Grades 6-8	875,042	(93,867)	781,175	653,018	128,157
Undistributed Instruction:					
Other Salaries of Instruction	192,434	33,000	225,434	199,205	26,229
Purchased Professional & Educational Services	8,000	(7,958)	42		42
Other Purchased Services	10,000	(10,000)			
General Supplies	143,610	(7,217)	136,393	121,345	15,048
Textbooks	2,500	47,850	50,350	37,501	12,849
Other Objects	19,750	-	19,750	10,127	9,623
<b>Total Regular Programs</b>	<b>3,337,433</b>	<b>22,676</b>	<b>3,360,109</b>	<b>3,165,288</b>	<b>194,821</b>
Instruction - Special Education:					
Cognitive - Mild:					
Salaries of Teachers	52,617		52,617		52,617
<b>Total Cognitive - Mild</b>	<b>52,617</b>	<b>-</b>	<b>52,617</b>	<b>-</b>	<b>52,617</b>
Learning and/or Language Disabilities:					
Salaries of Teachers	259,160	(5,000)	254,160	169,644	84,516
Other Salaries of Instruction	40,249		40,249	38,964	1,285
General Supplies	5,000	(3,273)	1,727	1,473	254
<b>Total Learning and/or Language Disabilities</b>	<b>304,409</b>	<b>(8,273)</b>	<b>296,136</b>	<b>210,081</b>	<b>86,055</b>
Resource Room/Resource Center:					
Salaries of Teachers	631,945	(46,720)	585,225	574,332	10,893
<b>Total Resource Room/Resource Center</b>	<b>631,945</b>	<b>(46,720)</b>	<b>585,225</b>	<b>574,332</b>	<b>10,893</b>
Autism:					
Salaries of Teachers	213,340	37,720	251,060	251,060	
Other Salaries of Instruction	148,219	14,000	162,219	157,841	4,378
<b>Total Autism</b>	<b>361,559</b>	<b>51,720</b>	<b>413,279</b>	<b>408,901</b>	<b>4,378</b>
<b>Total Special Education</b>	<b>1,350,530</b>	<b>(3,273)</b>	<b>1,347,257</b>	<b>1,193,314</b>	<b>153,943</b>
<b>Total Instruction</b>	<b>4,687,963</b>	<b>19,403</b>	<b>4,707,366</b>	<b>4,358,602</b>	<b>348,764</b>
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Spe	28,111	2,311	30,422	30,422	
Supplies and Materials	100	(58)	42	42	
<b>Total Attendance and Social Work Services</b>	<b>28,211</b>	<b>2,253</b>	<b>30,464</b>	<b>30,464</b>	<b>-</b>
Health Services:					
Salaries	105,671	(2,000)	103,671	103,617	54
Supplies and Materials	1,000		1,000	1,000	
<b>Total Health Services</b>	<b>106,671</b>	<b>(2,000)</b>	<b>104,671</b>	<b>104,617</b>	<b>54</b>
Guidance:					
Salaries of Other Professional Staff	119,139	(311)	118,828	116,955	1,873
Supplies and Materials	1,000		1,000	1,000	
<b>Total Guidance</b>	<b>120,139</b>	<b>(311)</b>	<b>119,828</b>	<b>117,955</b>	<b>1,873</b>
Educational Media/Library Services:					
Salaries	105,671	8,185	113,856	113,856	
Supplies and Materials	5,000		5,000	4,927	73
<b>Total Educational Media/Library Services</b>	<b>110,671</b>	<b>8,185</b>	<b>118,856</b>	<b>118,783</b>	<b>73</b>

**Jersey City Public Schools  
Blended Resource Fund 15  
Schedule of Blended Expenditures - Budget and Actual  
For the Year Ended June 30, 2015**

<u>School: Public School # 34</u>	Original Budget	Transfers	Final Budget	Expenditures	Variance
Instructional Staff Training Services:					
Purchased Professional -Education Services	\$ 15,000	\$ 5,000	\$ 20,000	\$ 20,000	
Total Instructional Staff Training Services	15,000	5,000	20,000	20,000	-
Support Services - School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	207,270	38,127	245,397	201,290	\$ 44,107
Salaries of Secretarial and Clerical Assistants	116,008		116,008	110,425	5,583
Other Salaries	9,840	(644)	9,196		9,196
Other Purchased Services (400-500 series)	5,000	(710)	4,290	3,482	808
Supplies and Materials	20,000	(5,000)	15,000	14,587	413
Total Support Services - School Administration	358,118	31,773	389,891	329,784	60,107
Security					
Salaries	146,197	2,011	148,208	148,208	
Total Security	146,197	2,011	148,208	148,208	-
Student Transportation Services:					
Contracted Services -Transportation (Other than Between Home and School) - Vendors	12,000		12,000	10,654	1,346
Total Student Transportation Services	12,000	-	12,000	10,654	1,346
Unallocated Benefits:					
Social Security Contributions	50,341	13,840	64,181	58,542	5,639
T.P.A.F. Contributions - ERIP			10,073		10,073
Health Benefits	1,378,512	(70,268)	1,308,244	966,015	342,229
Total Unallocated Benefits	1,428,853	(46,355)	1,382,498	1,024,557	357,941
Total Undistributed Expenditures	2,325,860	556	2,326,416	1,905,022	421,394
Total Expenditures - Current	7,013,823	19,959	7,033,782	6,263,624	770,158
Capital Outlay					
Equipment:					
Regular Programs - Instruction:					
Grades 6-8	5,200	(5,200)			
School Administration	8,000	(8,000)			
Total Equipment	13,200	(13,200)	-	-	-
Total Expenditures - School Based	7,027,023	6,759	7,033,782	6,263,624	770,158
Other Financing Sources:					
Transfers In	7,027,023	6,759	7,033,782	6,263,624	770,158
Total Other Financing Sources	7,027,023	6,759	7,033,782	6,263,624	770,158
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

**Jersey City Public Schools**  
**Blended Resource Fund 15**  
**Schedule of Blended Expenditures - Budget and Actual**  
**For the Year Ended June 30, 2015**

<u>School: Rafael De J. Cordero # 37</u>	Original Budget	Transfers	Final Budget	Expenditures	Variance
<b>Current:</b>					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 361,279		\$ 361,279	\$ 343,712	\$ 17,567
Grades 1- 5	2,230,791	\$ (24,428)	2,206,363	2,157,178	49,185
Grades 6-8	811,083	(343)	810,740	780,039	30,701
Undistributed Instruction:					
Other Salaries of Instruction	12,540	30,372	42,912	41,941	971
Other Purchased Services	8,000	(649)	7,351	5,611	1,740
General Supplies	95,534	11,145	106,679	101,179	5,500
Textbooks	7,236	813	8,049	8,049	
Other Objects	7,500	(1,841)	5,659	5,467	192
<b>Total Regular Programs</b>	<b>3,533,963</b>	<b>15,069</b>	<b>3,549,032</b>	<b>3,443,176</b>	<b>105,856</b>
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	228,916	(19,308)	209,608	185,058	24,550
General Supplies	3,279		3,279	3,144	135
<b>Total Learning and/or Language Disabilities</b>	<b>232,195</b>	<b>(19,308)</b>	<b>212,887</b>	<b>188,202</b>	<b>24,685</b>
Behavioral Disabilities:					
Salaries of Teachers	53,035		53,035	52,183	852
<b>Total Behavioral Disabilities</b>	<b>53,035</b>	<b>-</b>	<b>53,035</b>	<b>52,183</b>	<b>852</b>
Resource Room/Resource Center:					
Salaries of Teachers	1,073,377	(1,449)	1,071,928	1,071,928	
Other Salaries of Instruction	-	2,756	2,756	2,756	
General Supplies	400		400	399	1
<b>Total Resource Room/Resource Center</b>	<b>1,073,777</b>	<b>1,307</b>	<b>1,075,084</b>	<b>1,075,083</b>	<b>1</b>
Autism:					
Salaries of Teachers	429,029		429,029	400,773	28,256
Other Salaries of Instruction	233,684	18,000	251,684	223,111	28,573
General Supplies	7,449	2,168	9,617	9,567	50
<b>Total Autism</b>	<b>670,162</b>	<b>20,168</b>	<b>690,330</b>	<b>633,451</b>	<b>56,879</b>
<b>Total Special Education</b>	<b>2,029,169</b>	<b>2,167</b>	<b>2,031,336</b>	<b>1,948,919</b>	<b>82,417</b>
<b>Total Instruction</b>	<b>5,563,132</b>	<b>17,236</b>	<b>5,580,368</b>	<b>5,392,095</b>	<b>188,273</b>
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Spe	37,239	73	37,312	37,312	
<b>Total Attendance and Social Work Services</b>	<b>37,239</b>	<b>73</b>	<b>37,362</b>	<b>37,362</b>	<b>-</b>
Health Services:					
Salaries	105,671	(73)	105,598	103,612	1,986
Supplies and Materials	900		900	899	1
<b>Total Health Services</b>	<b>106,571</b>	<b>(73)</b>	<b>106,498</b>	<b>104,511</b>	<b>1,987</b>
Guidance:					
Salaries of Other Professional Staff	225,238	(3,760)	221,478	217,188	4,290
Supplies and Materials	100		100	98	2
<b>Total Guidance</b>	<b>225,338</b>	<b>(3,760)</b>	<b>221,578</b>	<b>217,286</b>	<b>4,292</b>
Educational Media/Library Services:					
Salaries	102,271		102,271	99,280	2,991
Other Salaries of Instruction	37,239		37,239	4,766	32,473
Supplies and Materials	1,000		1,000	991	9
<b>Total Educational Media/Library Services</b>	<b>140,510</b>	<b>-</b>	<b>140,510</b>	<b>105,037</b>	<b>35,473</b>

**Jersey City Public Schools  
Blended Resource Fund 15  
Schedule of Blended Expenditures - Budget and Actual  
For the Year Ended June 30, 2015**

<u>School: Rafael De I. Cordero # 37</u>	Original Budget	Transfers	Final Budget	Expenditures	Variance
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	\$ 282,677	\$ 134	\$ 282,811	\$ 242,455	\$ 40,356
Salaries of Secretarial and Clerical Assistants	122,608		122,608	117,784	4,824
Other Purchased Services (400-500 series)	17,500	148	17,648	9,661	7,987
Supplies and Materials	3,500		3,500	3,497	3
Total Support Services – School Administration	426,285	282	426,567	373,397	53,170
Security					
Salaries	114,174	(134)	114,040	76,329	37,711
Total Security	114,174	(134)	114,040	76,329	37,711
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	5,000	489	5,489	4,979	510
Total Student Transportation Services	5,000	489	5,489	4,979	510
Unallocated Benefits:					
Social Security Contributions	40,482	17,576	58,058	53,351	4,707
T.P.A.F. Contributions		8,527	8,527		8,527
Health Benefits	1,454,881	(26,103)	1,428,778	1,112,701	316,077
Total Unallocated Benefits	1,495,363	-	1,495,363	1,166,052	329,311
Total Undistributed Expenditures	2,550,530		2,547,407	2,084,953	462,454
Total Expenditures - Current	8,113,662	14,113	8,127,775	7,477,048	650,727
Total Expenditures - School Based	8,113,662	14,113	8,127,775	7,477,048	650,727
Other Financing Sources:					
Transfers In	8,113,662	14,113	8,127,775	7,477,048	650,727
Total Other Financing Sources	8,113,662	14,113	8,127,775	7,477,048	650,727
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

Jersey City Public Schools  
Blended Resource Fund 15  
Schedule of Blended Expenditures - Budget and Actual  
For the Year Ended June 30, 2015

School: James F. Murray # 38	Original Budget	Transfers	Final Budget	Expenditures	Variance
<b>Current:</b>					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 209,942	\$ (46,000)	\$ 163,942	\$ 163,617	\$ 325
Grades 1- 5	2,866,876	46,377	2,913,253	2,879,227	34,026
Grades 6-8	1,007,806	5,811	1,013,617	1,011,976	1,641
Undistributed Instruction:					
Other Salaries of Instruction	340,271	(7,896)	332,375	296,662	35,713
Purchased Professional & Educational Services	44,000		44,000	44,000	
Other Purchased Services	20,000	(5,046)	14,954	9,495	5,459
Textbooks	33,000	12,347	45,347	45,133	214
Other Objects	10,600	2,391	12,991	12,991	
<b>Total Regular Programs</b>	<b>4,716,655</b>	<b>46,151</b>	<b>4,762,806</b>	<b>4,678,952</b>	<b>83,854</b>
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	165,477		165,477	150,383	15,094
Other Salaries of Instruction		36,164	36,164	36,164	
General Supplies	300	(278)	22	22	
<b>Total Learning and/or Language Disabilities</b>	<b>165,777</b>	<b>35,886</b>	<b>201,663</b>	<b>186,569</b>	<b>15,094</b>
Resource Room/Resource Center:					
Salaries of Teachers	1,004,618	(16,066)	988,552	988,552	-
Other Salaries of Instruction	38,919	(24,612)	14,307	3,606	10,701
General Supplies	1,800	(600)	1,200	1,200	-
<b>Total Resource Room/Resource Center</b>	<b>1,045,337</b>	<b>(41,278)</b>	<b>1,004,059</b>	<b>993,358</b>	<b>10,701</b>
<b>Total Special Education</b>	<b>1,211,114</b>	<b>(5,392)</b>	<b>1,205,722</b>	<b>1,179,927</b>	<b>25,795</b>
Bilingual Education:					
Salaries of Teachers	159,228	4,515	163,743	163,743	
General Supplies	300		300	283	17
<b>Total Bilingual Education</b>	<b>159,528</b>	<b>4,515</b>	<b>164,043</b>	<b>164,026</b>	<b>17</b>
School Sponsored Co-curricular Activities:					
Salaries	10,800	1,180	11,980	11,980	
<b>Total School Sponsored Co-curricular Activities</b>	<b>10,800</b>	<b>1,180</b>	<b>11,980</b>	<b>11,980</b>	<b>-</b>
<b>Total Instruction</b>	<b>6,098,097</b>	<b>46,454</b>	<b>6,144,551</b>	<b>6,034,885</b>	<b>109,666</b>
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Spe	31,084	1,118	32,202	32,202	
<b>Total Attendance and Social Work Services</b>	<b>31,084</b>	<b>1,118</b>	<b>32,202</b>	<b>32,202</b>	<b>-</b>
Health Services:					
Salaries	109,671	(1,118)	108,553	105,670	2,883
Supplies and Materials	2,000		2,000	1,902	98
<b>Total Health Services</b>	<b>111,671</b>	<b>(1,118)</b>	<b>110,553</b>	<b>107,572</b>	<b>2,981</b>
Guidance:					
Salaries of Other Professional Staff	171,693		171,693	168,625	3,068
Supplies and Materials	1,500		1,500	1,500	-
<b>Total Guidance</b>	<b>173,193</b>	<b>-</b>	<b>173,193</b>	<b>170,125</b>	<b>3,068</b>
Educational Media/Library Services:					
Salaries	73,819		73,819	61,339	12,480
Supplies and Materials	11,000	(5,066)	5,934	5,835	99
<b>Total Educational Media/Library Services</b>	<b>84,819</b>	<b>(5,066)</b>	<b>79,753</b>	<b>67,174</b>	<b>12,579</b>

**Jersey City Public Schools  
Blended Resource Fund 15  
Schedule of Blended Expenditures - Budget and Actual  
For the Year Ended June 30, 2015**

<u>School: James F. Murray # 38</u>	Original Budget	Transfers	Final Budget	Expenditures	Variance
<b>Support Services - School Administration:</b>					
Salaries of Principals/Assistant Principals/Program Directors	\$ 368,135		\$ 368,135	\$ 271,816	\$ 96,319
Salaries of Secretarial and Clerical Assistants	115,808		115,808	104,720	11,088
Other Salaries	3,250		3,250	2,970	280
Other Purchased Services (400-500 series)	1,000	\$ (217)	783	619	164
Supplies and Materials	3,000		3,000	2,927	73
<b>Total Support Services - School Administration</b>	<b>491,193</b>	<b>(217)</b>	<b>490,976</b>	<b>383,052</b>	<b>107,924</b>
<b>Security</b>					
Salaries	123,416	745	124,161	75,817	48,344
<b>Total Security</b>	<b>123,416</b>	<b>745</b>	<b>124,161</b>	<b>75,817</b>	<b>48,344</b>
<b>Student Transportation Services:</b>					
Contracted Services - Transportation (Other than Between Home and School) - Vendors	8,800	1,045	9,845	8,945	900
<b>Total Student Transportation Services</b>	<b>8,800</b>	<b>1,045</b>	<b>9,845</b>	<b>8,945</b>	<b>900</b>
<b>Unallocated Benefits:</b>					
Social Security Contributions	48,649	10,449	59,098	50,969	8,129
T.P.A.F. Contributions - ERIP		14,533	14,533	-	14,533
Health Benefits	1,551,322	(24,982)	1,526,340	1,193,246	333,094
<b>Total Unallocated Benefits</b>	<b>1,599,971</b>	<b>-</b>	<b>1,599,971</b>	<b>1,244,215</b>	<b>355,756</b>
<b>Total Undistributed Expenditures</b>	<b>2,624,147</b>		<b>2,620,654</b>	<b>2,089,102</b>	<b>531,552</b>
<b>Total Expenditures - Current</b>	<b>8,722,244</b>	<b>42,961</b>	<b>8,765,205</b>	<b>8,123,987</b>	<b>641,218</b>
<b>Capital Outlay</b>					
<b>Equipment:</b>					
Undistributed Expenditures:					
School Administration	12,000	(9,600)	2,400	2,400	
<b>Total Equipment</b>	<b>12,000</b>	<b>(9,600)</b>	<b>2,400</b>	<b>2,400</b>	<b>-</b>
<b>Total Expenditures - School Based</b>	<b>8,734,244</b>	<b>33,361</b>	<b>8,767,605</b>	<b>8,126,387</b>	<b>641,218</b>
<b>Other Financing Sources:</b>					
Transfers In	8,734,244	33,361	8,767,605	8,126,387	641,218
<b>Total Other Financing Sources</b>	<b>8,734,244</b>	<b>33,361</b>	<b>8,767,605</b>	<b>8,126,387</b>	<b>641,218</b>
<b>Excess (Deficiency) of Other Financing Sources</b>					
Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
<b>Fund Balances, July 1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balances, June 30</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Jersey City Public Schools**  
**Blended Resource Fund 15**  
**Schedule of Blended Expenditures - Budget and Actual**  
**For the Year Ended June 30, 2015**

<u>School: Dr. Charles P. DeFuccio # 39</u>	Original Budget	Transfers	Final Budget	Expenditures	Variance
<b>Current:</b>					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 215,114	\$ (24,237)	\$ 190,877	\$ 141,538	\$ 49,339
Grades 1- 5	1,669,462	(104,444)	1,565,018	1,528,481	36,537
Grades 6-8	637,626	122,613	760,239	543,695	216,544
Undistributed Instruction:					
Other Salaries of Instruction	229,532		229,532	119,165	110,367
Purchased Professional & Educational Services	5,000	5,000	10,000	10,000	
Other Purchased Services	5,000	(3,815)	1,185	1,072	113
General Supplies	71,830	12,095	83,925	75,229	8,696
Textbooks	6,000	(5,090)	910		910
Other Objects	8,750		8,750	8,091	659
<b>Total Regular Programs</b>	<b>2,848,314</b>	<b>2,122</b>	<b>2,850,436</b>	<b>2,427,271</b>	<b>423,165</b>
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	89,683	(1,378)	88,305	80,615	7,690
Other Salaries of Instruction		1,378	1,378	1,378	
<b>Total Learning and/or Language Disabilities</b>	<b>89,683</b>	<b>-</b>	<b>89,683</b>	<b>81,993</b>	<b>7,690</b>
Resource Room/Resource Center:					
Salaries of Teachers	900,836	(18,497)	882,339	703,463	178,876
Other Salaries of Instruction		1,899	1,899	1,899	
<b>Total Resource Room/Resource Center</b>	<b>900,836</b>	<b>(16,598)</b>	<b>884,238</b>	<b>705,362</b>	<b>178,876</b>
Autism:					
Salaries of Teachers	479,908	(3,437)	476,471	463,971	12,500
Other Salaries of Instruction	199,835	31,703	231,538	231,538	
<b>Total Autism</b>	<b>679,743</b>	<b>28,266</b>	<b>708,009</b>	<b>695,509</b>	<b>12,500</b>
<b>Total Special Education</b>	<b>1,670,262</b>	<b>11,668</b>	<b>1,681,930</b>	<b>1,482,864</b>	<b>199,066</b>
Bilingual Education					
General Supplies	7,000	(7,000)			
<b>Total Bilingual Education</b>	<b>7,000</b>	<b>(7,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Instruction</b>	<b>4,525,576</b>	<b>6,790</b>	<b>4,532,366</b>	<b>3,910,135</b>	<b>622,231</b>
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Spe	37,239	73	37,312	37,312	
<b>Total Attendance and Social Work Services</b>	<b>37,239</b>	<b>73</b>	<b>37,312</b>	<b>37,312</b>	<b>-</b>
Health Services:					
Salaries	105,971	(73)	105,898	104,005	1,893
Supplies and Materials	2,000		2,000	1,080	920
<b>Total Health Services</b>	<b>107,971</b>	<b>(73)</b>	<b>107,898</b>	<b>105,085</b>	<b>2,813</b>
Guidance:					
Salaries of Other Professional Staff	111,739		111,739	109,555	2,184
Supplies and Materials	1,500	(1,500)			
<b>Total Guidance</b>	<b>113,239</b>	<b>(1,500)</b>	<b>111,739</b>	<b>109,555</b>	<b>2,184</b>
Educational Media/Library Services:					
Salaries	103,271		103,271	100,286	2,985
Supplies and Materials	4,000		4,000	1,566	2,434
<b>Total Educational Media/Library Services</b>	<b>107,271</b>	<b>-</b>	<b>107,271</b>	<b>101,852</b>	<b>5,419</b>

**Jersey City Public Schools  
Blended Resource Fund 15  
Schedule of Blended Expenditures - Budget and Actual  
For the Year Ended June 30, 2015**

<u>School: Dr. Charles P. DeFuccio # 39</u>	Original Budget	Transfers	Final Budget	Expenditures	Variance
<b>Support Services – School Administration:</b>					
Salaries of Principals/Assistant Principals/Program Directors	\$ 291,466		\$ 291,466	\$ 240,760	\$ 50,706
Salaries of Secretarial and Clerical Assistants	110,134	\$ (1,048)	109,086	59,974	49,112
Other Salaries	3,200		3,200	3,200	
Other Purchased Services (400-500 series)	12,000	493	12,493	11,135	1,358
Supplies and Materials	6,000	(5,290)	710	710	
<b>Total Support Services – School Administration</b>	<b>422,800</b>	<b>(5,845)</b>	<b>416,955</b>	<b>315,779</b>	<b>101,176</b>
<b>Security</b>					
Salaries	111,497	2,176	113,673	113,673	
<b>Total Security</b>	<b>111,497</b>	<b>2,176</b>	<b>113,673</b>	<b>113,673</b>	<b>-</b>
<b>Student Transportation Services:</b>					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	12,000	180	12,180	6,722	5,458
<b>Total Student Transportation Services</b>	<b>12,000</b>	<b>180</b>	<b>12,180</b>	<b>6,722</b>	<b>5,458</b>
<b>Unallocated Benefits:</b>					
Social Security Contributions	51,400	3,941	55,341	49,949	5,392
T.P.A.F. Contributions		7,238	7,238		7,238
Health Benefits	1,155,606	(11,179)	1,144,427	740,655	403,772
<b>Total Unallocated Benefits</b>	<b>1,207,006</b>	<b>-</b>	<b>1,207,006</b>	<b>790,604</b>	<b>416,402</b>
<b>Total Undistributed Expenditures</b>	<b>2,119,023</b>		<b>2,114,034</b>	<b>1,580,582</b>	<b>533,452</b>
<b>Total Expenditures - Current</b>	<b>6,644,599</b>	<b>1,801</b>	<b>6,646,400</b>	<b>5,490,717</b>	<b>1,155,683</b>
<b>Total Expenditures - School Based</b>	<b>6,644,599</b>	<b>1,801</b>	<b>6,646,400</b>	<b>5,490,717</b>	<b>1,155,683</b>
<b>Other Financing Sources:</b>					
Transfers In	6,644,599	1,801	6,646,400	5,490,717	1,155,683
<b>Total Other Financing Sources</b>	<b>6,644,599</b>	<b>1,801</b>	<b>6,646,400</b>	<b>5,490,717</b>	<b>1,155,683</b>
<b>Excess (Deficiency) of Other Financing Sources</b>					
Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
<b>Fund Balances, July 1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balances, June 30</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Jersey City Public Schools**  
**Blended Resource Fund 15**  
**Schedule of Blended Expenditures - Budget and Actual**  
**For the Year Ended June 30, 2015**

<u>School: Ezra L. Nolan # 40</u>	Original Budget	Transfers	Final Budget	Expenditures	Variance
<b>Current:</b>					
Instruction - regular programs:					
Salaries of Teachers:					
Grades 6-8	\$ 1,616,476	\$ 9,546	\$ 1,626,022	\$ 1,357,725	\$ 268,297
Undistributed Instruction:					
Other Salaries of Instruction		81	81	81	
Other Purchased Services	3,000	10,457	13,457	12,789	668
General Supplies	86,910	6,294	93,204	92,963	241
Textbooks	8,000	(8,000)			
Other Objects	11,090	(2,654)	8,436	6,658	1,778
<b>Total Regular Programs</b>	<b>1,725,476</b>	<b>15,724</b>	<b>1,741,200</b>	<b>1,470,216</b>	<b>270,984</b>
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	88,550	48,839	137,389	137,389	
Other Salaries of Instruction	81,099		81,099	56,466	24,633
General Supplies	500		500	500	
<b>Total Learning and/or Language Disabilities</b>	<b>170,149</b>	<b>48,839</b>	<b>218,988</b>	<b>194,355</b>	<b>24,633</b>
Behavioral Disabilities:					
Salaries of Teachers	73,819	53,046	126,865	126,865	
Other Salaries of Instruction	40,249	1,720	41,969	41,969	
General Supplies	500		500	500	
<b>Total Behavioral Disabilities</b>	<b>114,568</b>	<b>54,766</b>	<b>169,334</b>	<b>169,334</b>	<b>-</b>
Multiple Disabilities:					
Salaries of Teachers	81,751		81,751		81,751
<b>Total Multiple Disabilities</b>	<b>81,751</b>	<b>-</b>	<b>81,751</b>	<b>-</b>	<b>81,751</b>
Resource Room/Resource Center:					
Salaries of Teachers	958,290	(103,605)	854,685	743,604	111,081
Other Salaries of Instruction	38,919		38,919	36,062	2,857
General Supplies	500		500	500	
<b>Total Resource Room/Resource Center</b>	<b>997,709</b>	<b>(103,605)</b>	<b>894,104</b>	<b>780,166</b>	<b>113,938</b>
<b>Total Special Education</b>	<b>1,364,177</b>	<b>-</b>	<b>1,364,177</b>	<b>1,143,855</b>	<b>220,322</b>
Bilingual Education:					
Salaries of Teachers		17,189	17,189	17,189	-
Other Salaries of Instruction	146,849	(17,188)	129,661	43,199	86,462
<b>Total Bilingual Education</b>	<b>146,849</b>	<b>1</b>	<b>146,850</b>	<b>60,388</b>	<b>86,462</b>
School Sponsored Co-curricular Activities:					
Salaries	9,000	(9,000)			
<b>Total School Sponsored Co-curricular Activities</b>	<b>9,000</b>	<b>(9,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Instruction</b>	<b>3,245,502</b>	<b>6,725</b>	<b>3,252,227</b>	<b>2,674,459</b>	<b>577,768</b>
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Spe	13,053	2,287	15,340	15,340	
<b>Total Attendance and Social Work Services</b>	<b>13,053</b>	<b>2,287</b>	<b>15,340</b>	<b>15,340</b>	<b>-</b>
Health Services:					
Salaries	105,671	3,369	109,040	109,040	
Supplies and Materials	3,700		3,700	3,699	1
<b>Total Health Services</b>	<b>109,371</b>	<b>3,369</b>	<b>112,740</b>	<b>112,739</b>	<b>1</b>

**Jersey City Public Schools**  
**Blended Resource Fund 15**  
**Schedule of Blended Expenditures - Budget and Actual**  
**For the Year Ended June 30, 2015**

<u>School: Ezra L. Nolan # 40</u>	Original Budget	Transfers	Final Budget	Expenditures	Variance
<b>Guidance:</b>					
Salaries of Other Professional Staff	\$ 200,091	\$ (7,706)	\$ 192,385	\$ 187,580	\$ 4,805
Other Salaries		1,025	1,025	1,025	
Supplies and Materials	200		200	134	66
<b>Total Guidance</b>	<b>200,291</b>	<b>(6,681)</b>	<b>193,610</b>	<b>188,739</b>	<b>4,871</b>
<b>Educational Media/Library Services:</b>					
Salaries		1,025	1,025	1,025	
<b>Total Educational Media/Library Services</b>	<b>-</b>	<b>1,025</b>	<b>1,025</b>	<b>1,025</b>	<b>-</b>
<b>Support Services - School Administration:</b>					
Salaries of Principals/Assistant Principals/Program Directors	235,641	(6,467)	229,174	200,044	29,130
Salaries of Secretarial and Clerical Assistants	161,059		161,059	144,486	16,573
Other Salaries	4,600		4,600	4,551	49
Supplies and Materials	2,500	(2,500)			
<b>Total Support Services - School Administration</b>	<b>403,800</b>	<b>(8,967)</b>	<b>394,833</b>	<b>349,081</b>	<b>45,752</b>
<b>Security</b>					
Salaries	94,940		94,940	62,190	32,750
<b>Total Security</b>	<b>94,940</b>	<b>-</b>	<b>94,940</b>	<b>62,190</b>	<b>32,750</b>
<b>Student Transportation Services:</b>					
Contracted Services - Transportation (Other than Between Home and School) - Vendors	5,000	2,714	7,714	4,196	3,518
<b>Total Student Transportation Services</b>	<b>5,000</b>	<b>-</b>	<b>7,714</b>	<b>4,196</b>	<b>3,518</b>
<b>Unallocated Benefits:</b>					
Social Security Contributions	43,157	2,551	45,708	31,543	14,165
T.P.A.F. Contributions	-	4,121	4,121	-	4,121
Health Benefits	979,025	(6,430)	972,595	543,314	429,281
<b>Total Unallocated Benefits</b>	<b>1,022,182</b>	<b>242</b>	<b>1,022,424</b>	<b>574,857</b>	<b>447,567</b>
<b>Total Undistributed Expenditures</b>	<b>1,848,637</b>	<b>(6,011)</b>	<b>1,842,626</b>	<b>1,308,167</b>	<b>534,459</b>
<b>Total Expenditures - Current</b>	<b>5,094,139</b>	<b>714</b>	<b>5,094,853</b>	<b>3,982,626</b>	<b>1,112,227</b>
<b>Total Expenditures - School Based</b>	<b>5,094,139</b>	<b>714</b>	<b>5,094,853</b>	<b>3,982,626</b>	<b>1,112,227</b>
<b>Other Financing Sources:</b>					
Transfers In	5,094,139	714	5,094,853	3,982,626	1,112,227
<b>Total Other Financing Sources</b>	<b>5,094,139</b>	<b>714</b>	<b>5,094,853</b>	<b>3,982,626</b>	<b>1,112,227</b>
<b>Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balances, July 1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balances, June 30</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Jersey City Public Schools**  
**Blended Resource Fund 15**  
**Schedule of Blended Expenditures - Budget and Actual**  
**For the Year Ended June 30, 2015**

<u>School: Fred W. Martin Center for the Arts # 41</u>	Original Budget	Transfers	Final Budget	Expenditures	Variance
<b>Current:</b>					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 53,035	\$ 58,720	\$ 111,755	\$ 111,368	\$ 387
Grades 1- 5	278,509	106,211	384,720	375,435	9,285
Grades 6-8	1,554,117	(117,006)	1,437,111	1,202,295	234,816
Undistributed Instruction:					
Other Salaries of Instruction	73,854	22,074	95,928	59,092	36,836
Purchased Professional & Educational Services	4,000	(405)	3,595	3,595	
Other Purchased Services	8,000	21,760	29,760	18,552	11,208
General Supplies	56,325	332	56,657	53,634	3,023
Other Objects	13,350	(509)	12,841	12,841	
<b>Total Regular Programs</b>	<b>2,041,190</b>	<b>91,177</b>	<b>2,132,367</b>	<b>1,836,812</b>	<b>295,555</b>
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	70,419	57,372	127,791	117,354	10,437
Other Salaries of Instruction	74,289	(31,831)	42,458	41,062	1,396
Other Purchased Services	2,000		2,000		2,000
General Supplies	4,000	(532)	3,468	3,468	
<b>Total Learning and/or Language Disabilities</b>	<b>150,708</b>	<b>25,009</b>	<b>175,717</b>	<b>161,884</b>	<b>13,833</b>
Resource Room/Resource Center:					
Salaries of Teachers	822,452	(153,863)	668,589	661,359	7,230
Other Salaries of Instruction	69,120	2,986	72,106	72,106	
General Supplies	5,000	312	5,312	3,940	1,372
<b>Total Resource Room/Resource Center</b>	<b>896,572</b>	<b>(150,565)</b>	<b>746,007</b>	<b>737,405</b>	<b>8,602</b>
Autism:					
Salaries of Teachers	114,227	42,974	157,201	157,201	
Other Salaries of Instruction		30,879	30,879	28,648	2,231
General Supplies	1,000	(9)	991	991	
<b>Total Autism</b>	<b>115,227</b>	<b>73,844</b>	<b>189,071</b>	<b>186,840</b>	<b>2,231</b>
<b>Total Special Education</b>	<b>1,162,507</b>	<b>(51,712)</b>	<b>1,110,795</b>	<b>1,086,129</b>	<b>24,666</b>
School Sponsored Co-curricular Activities:					
Salaries	8,800		8,800	7,135	1,665
<b>Total School Sponsored Co-curricular Activities</b>	<b>8,800</b>	<b>-</b>	<b>8,800</b>	<b>7,135</b>	<b>1,665</b>
<b>Total Instruction</b>	<b>3,212,497</b>	<b>39,465</b>	<b>3,251,962</b>	<b>2,930,076</b>	<b>321,886</b>
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Spa	37,239	73	37,312	37,312	
General Supplies	500	(112)	388	388	
<b>Total Attendance and Social Work Services</b>	<b>37,739</b>	<b>(39)</b>	<b>37,700</b>	<b>37,700</b>	<b>-</b>
Health Services:					
Salaries	102,271	1,828	104,099	103,748	351
Supplies and Materials	1,000	(1,000)			
<b>Total Health Services</b>	<b>103,271</b>	<b>828</b>	<b>104,099</b>	<b>103,748</b>	<b>351</b>
Guidance:					
Salaries of Other Professional Staff	187,503	(11,683)	175,820	175,820	
Supplies and Materials	1,000	(31)	969	969	
<b>Total Guidance</b>	<b>188,503</b>	<b>(11,714)</b>	<b>176,789</b>	<b>176,789</b>	<b>-</b>

**Jersey City Public Schools  
Blended Resource Fund 15  
Schedule of Blended Expenditures - Budget and Actual  
For the Year Ended June 30, 2015**

<u>School: Fred W. Martin Center for the Arts # 41</u>	Original Budget	Transfers	Final Budget	Expenditures	Variance
<b>Educational Media/Library Services:</b>					
Salaries	\$ 107,671	\$ (6,390)	\$ 101,281	\$ 33,895	\$ 67,386
Other Purchased Services	24,500	(2,450)	22,050	21,860	190
Supplies and Materials	1,000	(1,000)			
<b>Total Educational Media/Library Services</b>	<b>133,171</b>	<b>(9,840)</b>	<b>123,331</b>	<b>55,755</b>	<b>67,576</b>
<b>Support Services - School Administration:</b>					
Salaries of Principals/Assistant Principals/Program Directors	280,863		280,863	237,135	43,728
Salaries of Secretarial and Clerical Assistants	115,058		115,058	83,244	31,814
Other Salaries	3,700		3,700	2,735	965
Other Purchased Services (400-500 series)	5,000	(4,503)	497	497	
Supplies and Materials	5,000	(5,000)			
<b>Total Support Services - School Administration</b>	<b>409,621</b>	<b>(9,503)</b>	<b>400,118</b>	<b>323,611</b>	<b>76,507</b>
<b>Security</b>					
Salaries	149,810		149,810	132,728	17,082
General Supplies	250	(250)			
<b>Total Security</b>	<b>150,060</b>	<b>(250)</b>	<b>149,810</b>	<b>132,728</b>	<b>17,082</b>
<b>Student Transportation Services:</b>					
Contracted Services - Transportation (Other than Between Home and School) - Vendors	11,500	389	11,889	9,732	2,157
<b>Total Student Transportation Services</b>	<b>11,500</b>	<b>389</b>	<b>11,889</b>	<b>9,732</b>	<b>2,157</b>
<b>Unallocated Benefits:</b>					
Social Security Contributions	38,817	9,249	48,066	44,148	3,918
T.P.A.F. Contributions		6,665	6,665		6,665
Health Benefits	1,235,096	(14,537)	1,220,559	768,588	451,971
<b>Total Unallocated Benefits</b>	<b>1,273,913</b>	<b>1,377</b>	<b>1,275,290</b>	<b>812,736</b>	<b>462,554</b>
<b>Total Undistributed Expenditures</b>	<b>2,307,778</b>	<b>(28,752)</b>	<b>2,279,026</b>	<b>1,652,799</b>	<b>626,227</b>
<b>Total Expenditures - Current</b>	<b>5,520,275</b>	<b>10,713</b>	<b>5,530,988</b>	<b>4,582,875</b>	<b>948,113</b>
<b>Total Expenditures - School Based</b>	<b>5,520,275</b>	<b>10,713</b>	<b>5,530,988</b>	<b>4,582,875</b>	<b>948,113</b>
<b>Other Financing Sources:</b>					
Transfers In	5,520,275	10,713	5,530,988	4,582,875	948,113
<b>Total Other Financing Sources</b>	<b>5,520,275</b>	<b>10,713</b>	<b>5,530,988</b>	<b>4,582,875</b>	<b>948,113</b>
<b>Excess (Deficiency) of Other Financing Sources</b>					
Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
<b>Fund Balances, July 1</b>	-	-	-	-	-
<b>Fund Balances, June 30</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Jersey City Public Schools  
Blended Resource Fund 15  
Schedule of Blended Expenditures - Budget and Actual  
For the Year Ended June 30, 2015**

School: <u>Liberty High School # 45</u>	Original Budget	Transfers	Final Budget	Expenditures	Variance
<b>Current:</b>					
Instruction - regular programs:					
Salaries of Teachers:					
Grades 9-12	\$ 1,723,391	\$ 2,089	\$ 1,725,480	\$ 1,456,715	\$ 268,765
Undistributed Instruction:					
Other Purchased Services	5,000	17,417	22,417	14,477	7,940
General Supplies	34,200	2,418	36,618	36,542	76
Textbooks	13,750	(2,159)	11,591	9,606	1,985
Other Objects	5,625		5,625	5,412	213
<b>Total Regular Programs</b>	<b>1,781,966</b>	<b>19,765</b>	<b>1,801,731</b>	<b>1,522,752</b>	<b>278,979</b>
Instruction - Special Education:					
Cognitive - Mild:					
Salaries of Teachers	89,683	(77,665)	12,018		12,018
<b>Total Cognitive - Mild:</b>	<b>89,683</b>	<b>(77,665)</b>	<b>12,018</b>	<b>-</b>	<b>12,018</b>
Resource Room/Resource Center:					
Salaries of Teachers	288,436	77,665	366,101	366,101	
Other Salaries of Instruction	34,560		34,560	33,742	818
<b>Total Resource Room/Resource Center</b>	<b>322,996</b>	<b>77,665</b>	<b>400,661</b>	<b>399,843</b>	<b>818</b>
<b>Total Special Education</b>	<b>412,679</b>	<b>-</b>	<b>412,679</b>	<b>399,843</b>	<b>12,836</b>
School Sponsored Co-curricular Activities:					
Salaries	15,000		15,000	15,000	
<b>Total School Sponsored Co-curricular Activities</b>	<b>15,000</b>	<b>-</b>	<b>15,000</b>	<b>15,000</b>	<b>-</b>
<b>Total Instruction</b>	<b>2,209,645</b>	<b>19,765</b>	<b>2,229,410</b>	<b>1,937,595</b>	<b>291,815</b>
Undistributed Expenditures:					
Health Services:					
Salaries	102,271		102,271	100,307	1,964
Supplies and Materials	1,200		1,200	1,168	32
<b>Total Health Services</b>	<b>103,471</b>	<b>-</b>	<b>103,471</b>	<b>101,475</b>	<b>1,996</b>
Guidance:					
Salaries of Other Professional Staff	77,887	44,695	122,582	122,582	
Other Salaries	102,271	(6,939)	95,332	95,332	
Other Purchased Services	1,000		1,000	266	734
Supplies and Materials	1,000		1,000	1,000	
Other Objects	300		300	279	21
<b>Total Guidance</b>	<b>182,458</b>	<b>37,756</b>	<b>220,214</b>	<b>219,459</b>	<b>755</b>
Educational Media/Library Services:					
Supplies and Materials	7,500	(342)	7,158	7,155	3
<b>Total Educational Media/Library Services</b>	<b>7,500</b>	<b>(342)</b>	<b>7,158</b>	<b>7,155</b>	<b>3</b>
Instructional Staff Training Services:					
Other Purchased Services	14,450	(13,355)	1,095	1,095	
<b>Total Instructional Staff Training Services</b>	<b>14,450</b>	<b>(13,355)</b>	<b>1,095</b>	<b>1,095</b>	<b>-</b>
Support Services - School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	161,158	(9,012)	152,146	132,876	19,270
Salaries of Secretarial and Clerical Assistants	100,403		100,403	95,519	4,884
Other Purchased Services (400-500 series)	1,200		1,200	1,200	
Supplies and Materials	29,000	338	29,338	23,853	5,485
Other Objects	10,000	(2,725)	7,275	5,969	1,306
<b>Total Support Services - School Administration</b>	<b>301,761</b>	<b>(11,399)</b>	<b>290,362</b>	<b>259,417</b>	<b>30,945</b>

**Jersey City Public Schools  
Blended Resource Fund 15  
Schedule of Blended Expenditures - Budget and Actual  
For the Year Ended June 30, 2015**

<u>School: Liberty High School # 45</u>	Original Budget	Transfers	Final Budget	Expenditures	Variance
Security					
Salaries	\$ 71,632		\$ 71,632	\$ 56,946	\$ 14,686
Total Security	71,632	-	71,632	56,946	14,686
Student Transportation Services:					
Contracted Services - Transportation (Other than Between Home and School) - Vendors	2,500	\$ 1,956	4,456	4,179	277
Total Student Transportation Services	2,500	1,956	4,456	4,179	277
Unallocated Benefits:					
Social Security Contributions	15,607	244	15,851	15,851	
Health Benefits	692,742	(28,668)	664,074	497,392	166,682
Total Unallocated Benefits	708,349	(28,424)	679,925	513,243	166,682
Total Undistributed Expenditures	1,392,121	(13,808)	1,378,313	1,162,969	215,344
Total Expenditures - Current	3,601,766	5,957	3,607,723	3,100,564	507,159
Total Expenditures - School Based	3,601,766	5,957	3,607,723	3,100,564	507,159
Other Financing Sources:					
Transfers In	3,601,766	5,957	3,607,723	3,100,564	507,159
Total Other Financing Sources	3,601,766	5,957	3,607,723	3,100,564	507,159
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

**Jersey City Public Schools  
Blended Resource Fund 15  
Schedule of Blended Expenditures - Budget and Actual  
For the Year Ended June 30, 2015**

<u>School: The Academy I # 50</u>	Original Budget	Transfers	Final Budget	Expenditures	Variance
<b>Current:</b>					
<b>Instruction - regular programs:</b>					
<b>Salaries of Teachers:</b>					
Grades 6-8	\$ 2,437,965	\$ 273	\$ 2,438,238	\$ 2,278,605	\$ 159,633
<b>Undistributed Instruction:</b>					
Other Salaries of Instruction	39,239	369	39,608	39,608	
Purchased Professional & Educational Services	1,500	(1,500)			
Other Purchased Services	18,500	2,044	20,544	19,159	1,385
General Supplies	82,075	(8,406)	73,669	72,155	1,514
Textbooks	8,000	15,668	23,668	23,668	
Other Objects	4,925	(694)	4,231	3,980	251
<b>Total Regular Programs</b>	<b>2,592,204</b>	<b>7,754</b>	<b>2,599,958</b>	<b>2,437,175</b>	<b>162,783</b>
<b>Instruction - Special Education:</b>					
<b>Cognitive - Mild:</b>					
Salaries of Teachers	102,271	91,967	194,238	194,238	
Other Salaries of Instruction	118,687	16,914	135,601	103,909	31,692
General Supplies	3,000		3,000	2,921	79
<b>Total Cognitive - Mild</b>	<b>223,958</b>	<b>108,881</b>	<b>332,839</b>	<b>301,068</b>	<b>31,771</b>
<b>Cognitive - Moderate:</b>					
Salaries of Teachers	209,942	(46,881)	163,061	136,118	26,943
Other Salaries of Instruction	109,549		109,549	94,888	14,661
General Supplies	3,000		3,000	2,538	462
<b>Total Cognitive - Moderate</b>	<b>322,491</b>	<b>(46,881)</b>	<b>275,610</b>	<b>233,544</b>	<b>42,066</b>
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	432,781	(86,000)	346,781	291,622	55,159
<b>Total Resource Room/Resource Center</b>	<b>432,781</b>	<b>(86,000)</b>	<b>346,781</b>	<b>291,622</b>	<b>55,159</b>
<b>Total Special Education</b>	<b>979,230</b>	<b>(24,000)</b>	<b>955,230</b>	<b>826,234</b>	<b>128,996</b>
<b>Bilingual Education:</b>					
Other Salaries of Instruction		24,000	24,000	22,447	1,553
<b>Total Bilingual Education:</b>		<b>24,000</b>	<b>24,000</b>	<b>22,447</b>	<b>1,553</b>
<b>School Sponsored Co-curricular Activities:</b>					
Salaries	13,000	1,198	14,198	14,198	
<b>Total School Sponsored Co-curricular Activities</b>	<b>13,000</b>	<b>1,198</b>	<b>14,198</b>	<b>14,198</b>	<b>-</b>
<b>Total Instruction</b>	<b>3,584,434</b>	<b>8,952</b>	<b>3,593,386</b>	<b>3,300,054</b>	<b>293,332</b>
<b>Undistributed Expenditures:</b>					
<b>Attendance and Social Work Services:</b>					
Salaries of Family Liaisons/Comm Parent Inv. Spe	13,052	2,288	15,340	15,340	
<b>Total Attendance and Social Work Services</b>	<b>13,052</b>	<b>2,288</b>	<b>15,340</b>	<b>15,340</b>	<b>-</b>
<b>Health Services:</b>					
Salaries	105,671		105,671	103,614	2,057
Supplies and Materials	1,800		1,800	1,736	64
<b>Total Health Services</b>	<b>107,471</b>	<b>-</b>	<b>107,471</b>	<b>105,350</b>	<b>2,121</b>
<b>Guidance:</b>					
Salaries of Other Professional Staff	218,080	(2,288)	215,792	213,847	1,945
<b>Total Guidance</b>	<b>218,080</b>	<b>(2,288)</b>	<b>215,792</b>	<b>213,847</b>	<b>1,945</b>

**Jersey City Public Schools  
Blended Resource Fund 15  
Schedule of Blended Expenditures - Budget and Actual  
For the Year Ended June 30, 2015**

<u>School: The Academy I # 50</u>	Original Budget	Transfers	Final Budget	Expenditures	Variance
<b>Educational Media/Library Services:</b>					
Salaries	\$ 112,470		\$ 112,470	\$ 110,238	\$ 2,232
Supplies and Materials	8,000	\$ (3,200)	4,800	4,459	341
Other Objects	250	(67)	183	183	
<b>Total Educational Media/Library Services</b>	<b>120,720</b>	<b>(3,267)</b>	<b>117,453</b>	<b>114,880</b>	<b>2,573</b>
<b>Instructional Staff Training Services:</b>					
Other Purchased Services	1,000		1,000	992	8
<b>Total Instructional Staff Training Services</b>	<b>1,000</b>	<b>-</b>	<b>1,000</b>	<b>992</b>	<b>8</b>
<b>Support Services -- School Administration:</b>					
Salaries of Principals/Assistant Principals/Program Directors	153,840		153,840	132,247	21,593
Salaries of Secretarial and Clerical Assistants	118,924		118,924	113,864	5,060
Other Purchased Services (400-500 series)	7,000	(2,902)	4,098	3,715	383
Supplies and Materials	15,000	(16)	14,984	14,816	168
Other Objects	150	(66)	84	84	-
<b>Total Support Services -- School Administration</b>	<b>294,914</b>	<b>(2,984)</b>	<b>291,930</b>	<b>264,726</b>	<b>27,204</b>
<b>Security</b>					
Salaries	73,865		73,865	72,577	1,288
<b>Total Security</b>	<b>73,865</b>	<b>-</b>	<b>73,865</b>	<b>72,577</b>	<b>1,288</b>
<b>Student Transportation Services:</b>					
Contracted Services--Transportation (Other than Between Home and School) - Vendors	4,000	496	4,496	4,478	18
<b>Total Student Transportation Services</b>	<b>4,000</b>	<b>496</b>	<b>4,496</b>	<b>4,478</b>	<b>18</b>
<b>Unallocated Benefits:</b>					
Social Security Contributions	35,472	11,691	47,163	42,618	4,545
T.P.A.F. Contributions		6,507	6,507		6,507
Health Benefits	1,005,312	(18,198)	987,114	737,651	249,463
<b>Total Unallocated Benefits</b>	<b>1,040,784</b>	<b>-</b>	<b>1,040,784</b>	<b>780,269</b>	<b>260,515</b>
<b>Total Undistributed Expenditures</b>	<b>1,873,886</b>	<b>(5,755)</b>	<b>1,868,131</b>	<b>1,572,459</b>	<b>295,672</b>
<b>Total Expenditures - Current</b>	<b>5,458,320</b>	<b>3,197</b>	<b>5,461,517</b>	<b>4,872,513</b>	<b>589,004</b>
<b>Total Expenditures - School Based</b>	<b>5,458,320</b>	<b>3,197</b>	<b>5,461,517</b>	<b>4,872,513</b>	<b>589,004</b>
<b>Other Financing Sources:</b>					
Transfers In	5,458,320	3,197	5,461,517	4,872,513	589,004
<b>Total Other Financing Sources</b>	<b>5,458,320</b>	<b>3,197</b>	<b>5,461,517</b>	<b>4,872,513</b>	<b>589,004</b>
<b>Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)</b>					
	-	-	-	-	-
<b>Fund Balances, July 1</b>					
	-	-	-	-	-
<b>Fund Balances, June 30</b>					
	\$ -	\$ -	\$ -	\$ -	\$ -

**Jersey City Public Schools**  
**Blended Resource Fund 15**  
**Schedule of Blended Expenditures - Budget and Actual**  
**For the Year Ended June 30, 2015**

School: <u>William L. Dickinson High School # 51</u>	Original Budget	Transfers	Final Budget	Expenditures	Variance
<b>Current:</b>					
<b>Instruction - regular programs:</b>					
<b>Salaries of Teachers:</b>					
Grades 9-12	\$ 11,762,146	\$ (12,269)	\$ 11,749,877	\$ 10,755,346	\$ 994,531
<b>Undistributed Instruction:</b>					
Other Salaries of Instruction	159,549		159,549	76,534	83,015
Other Purchased Services	58,000	37,793	95,793	85,072	10,721
General Supplies	179,060	88,723	267,783	262,301	5,482
Textbooks	80,500	31,972	112,472	105,870	6,602
Other Objects	50,700	(9,229)	41,471	23,496	17,975
<b>Total Regular Programs</b>	<b>12,289,955</b>	<b>136,990</b>	<b>12,426,945</b>	<b>11,308,619</b>	<b>1,118,326</b>
<b>Instruction - Special Education:</b>					
<b>Cognitive - Mild:</b>					
General Supplies	4,000		4,000	4,000	
<b>Total Cognitive - Mild</b>	<b>4,000</b>	<b>-</b>	<b>4,000</b>	<b>4,000</b>	<b>-</b>
<b>Cognitive - Moderate:</b>					
General Supplies	4,000		4,000	3,737	263
<b>Total Cognitive - Moderate</b>	<b>4,000</b>	<b>-</b>	<b>4,000</b>	<b>3,737</b>	<b>263</b>
<b>Learning and/or Language Disabilities:</b>					
Salaries of Teachers	159,497		159,497	100,282	59,215
Other Salaries of Instruction	-	1,378	1,378	1,378	
General Supplies	2,000		2,000	2,000	
<b>Total Learning and/or Language Disabilities</b>	<b>161,497</b>	<b>1,378</b>	<b>162,875</b>	<b>103,660</b>	<b>59,215</b>
<b>Behavioral Disabilities:</b>					
General Supplies	3,700		3,700	3,700	
<b>Total Behavioral Disabilities</b>	<b>3,700</b>	<b>-</b>	<b>3,700</b>	<b>3,700</b>	<b>-</b>
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	2,607,606	(12,916)	2,594,690	2,307,295	287,395
Other Salaries of Instruction	209,746	11,538	221,284	221,284	
General Supplies	6,300		6,300	6,300	
<b>Total Resource Room/Resource Center</b>	<b>2,823,652</b>	<b>(1,378)</b>	<b>2,822,274</b>	<b>2,534,879</b>	<b>287,395</b>
<b>Total Special Education</b>	<b>2,996,849</b>	<b>-</b>	<b>2,996,849</b>	<b>2,649,976</b>	<b>346,873</b>
<b>Bilingual Education:</b>					
Salaries of Teachers	747,722		747,722	671,857	75,865
General Supplies	1,000		1,000	1,000	
Textbooks	500		500	498	2
<b>Total Bilingual Education</b>	<b>749,222</b>	<b>-</b>	<b>749,222</b>	<b>673,355</b>	<b>75,867</b>
<b>School Sponsored Co-curricular Activities:</b>					
Salaries	20,000	12,269	32,269	32,269	
Purchased Services	8,000	6,287	14,287	14,287	
Supplies and Materials	4,000	7,385	11,385	11,385	
Other Objects	2,500	(898)	1,602	1,202	400
<b>Total School Sponsored Co-curricular Activities</b>	<b>34,500</b>	<b>25,043</b>	<b>59,543</b>	<b>59,143</b>	<b>400</b>
<b>Total Instruction</b>	<b>16,070,526</b>	<b>162,033</b>	<b>16,232,559</b>	<b>14,691,093</b>	<b>1,541,466</b>
<b>Undistributed Expenditures:</b>					
<b>Attendance and Social Work Services:</b>					
Salaries	55,806	7,572	63,378	63,378	
Salaries of Family Liaisons/Comm Parent Inv. Spe	37,239	73	37,312	37,312	
<b>Total Attendance and Social Work Services</b>	<b>93,045</b>	<b>7,645</b>	<b>100,690</b>	<b>100,690</b>	<b>-</b>

**Jersey City Public Schools  
Blended Resource Fund 15  
Schedule of Blended Expenditures - Budget and Actual  
For the Year Ended June 30, 2015**

School: <u>William L. Dickinson High School # 51</u>	Original Budget	Transfers	Final Budget	Expenditures	Variance
<b>Health Services:</b>					
Salaries	\$ 215,140	\$ 1,823	\$ 216,963	\$ 212,117	\$ 4,846
Supplies and Materials	11,000	(6,819)	4,181	4,181	
<b>Total Health Services</b>	<b>226,140</b>	<b>(4,996)</b>	<b>221,144</b>	<b>216,298</b>	<b>4,846</b>
<b>Guidance:</b>					
Salaries of Other Professional Staff	799,474	(82,768)	716,706	662,819	53,887
Other Salaries	77,218	67,977	145,195	140,591	4,604
Supplies and Materials	18,000	3,919	21,919	21,151	768
<b>Total Guidance</b>	<b>894,692</b>	<b>(10,872)</b>	<b>883,820</b>	<b>824,561</b>	<b>59,259</b>
<b>Educational Media/Library Services:</b>					
Salaries		84,600	84,600	51,934	32,666
Other Salaries of Instruction		1,150	1,150	1,150	
Supplies and Materials	20,000	5,552	25,552	22,852	2,700
<b>Total Educational Media/Library Services</b>	<b>20,000</b>	<b>91,302</b>	<b>111,302</b>	<b>75,936</b>	<b>35,366</b>
<b>Support Services – School Administration:</b>					
Salaries of Principals/Assistant Principals/Program Directors	600,480	140,295	740,775	607,418	133,357
Salaries of Secretarial and Clerical Assistants	601,514	460	601,974	533,814	68,160
Other Salaries	12,000	(9,650)	2,350		2,350
Other Purchased Services (400-500 series)	50,000	(5,333)	44,667	44,602	65
Supplies and Materials	84,000		61,863	60,075	1,788
Other Objects	10,000	(1,450)	8,550	8,550	
<b>Total Support Services – School Administration</b>	<b>1,357,994</b>	<b>102,185</b>	<b>1,460,179</b>	<b>1,254,459</b>	<b>205,720</b>
<b>Security</b>					
Salaries	381,278	38,177	419,455	419,455	
General Supplies	35,000	(26,128)	8,872	8,872	
<b>Total Security</b>	<b>416,278</b>	<b>12,049</b>	<b>428,327</b>	<b>428,327</b>	<b>-</b>
<b>Student Transportation Services:</b>					
Contracted Services – Transportation (Other than Between Home and School) -- Vendors	18,000	1,077	19,077	17,121	1,956
<b>Total Student Transportation Services</b>	<b>18,000</b>	<b>1,077</b>	<b>19,077</b>	<b>17,121</b>	<b>1,956</b>
<b>Unallocated Benefits:</b>					
Social Security Contributions	111,843	19,548	131,391	111,833	19,558
T.P.A.F. Contributions		29,856	29,856		29,856
Health Benefits	4,227,804	(285,826)	3,941,978	3,077,318	864,660
<b>Total Unallocated Benefits</b>	<b>4,339,647</b>	<b>(236,422)</b>	<b>4,103,225</b>	<b>3,189,151</b>	<b>914,074</b>
<b>Total Undistributed Expenditures</b>	<b>7,365,796</b>	<b>(38,032)</b>	<b>7,327,764</b>	<b>6,106,543</b>	<b>1,221,221</b>
<b>Total Expenditures - Current</b>	<b>23,436,322</b>	<b>124,001</b>	<b>23,560,323</b>	<b>20,797,636</b>	<b>2,762,687</b>
<b>Capital Outlay</b>					
<b>Equipment:</b>					
Regular Programs - Instruction: Grades 9-12	95,000	(62,986)	32,014	32,014	
Undistributed Expenditures: Security		20,583	20,583	20,583	
<b>Total Equipment</b>	<b>95,000</b>	<b>(42,403)</b>	<b>52,597</b>	<b>52,597</b>	<b>-</b>
<b>Total Expenditures - School Based</b>	<b>23,531,322</b>	<b>81,598</b>	<b>23,612,920</b>	<b>20,850,233</b>	<b>2,762,687</b>

**Jersey City Public Schools  
Blended Resource Fund 15  
Schedule of Blended Expenditures - Budget and Actual  
For the Year Ended June 30, 2015**

<u>School: William L. Dickinson High School # 51</u>	<u>Original</u>		<u>Final</u>		<u>Variance</u>
	<u>Budget</u>	<u>Transfers</u>	<u>Budget</u>	<u>Expenditures</u>	
Other Financing Sources:					
Transfers In	\$ 23,531,322	\$ 81,598	\$ 23,612,920	\$ 20,850,233	\$ 2,762,687
Total Other Financing Sources	23,531,322	81,598	23,612,920	20,850,233	2,762,687
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

**Jersey City Public Schools  
Blended Resource Fund 15  
Schedule of Blended Expenditures - Budget and Actual  
For the Year Ended June 30, 2015**

<u>School: James J. Ferris High School #52</u>	Original Budget	Transfers	Final Budget	Expenditures	Variance
<b>Current:</b>					
Instruction - regular programs:					
Salaries of Teachers:					
Grades 9-12	\$ 7,884,324	\$ (720)	\$ 7,883,604	\$ 7,201,128	\$ 682,476
Undistributed Instruction:					
Other Salaries of Instruction	474,552		474,552	446,887	27,665
Other Purchased Services	120,000	21,690	141,690	125,566	16,124
General Supplies	228,905	26,536	255,441	250,131	5,310
Textbooks	36,000	226	36,226	31,969	4,257
Other Objects	5,475		5,475	1,690	3,785
<b>Total Regular Programs</b>	<b>8,749,256</b>	<b>47,732</b>	<b>8,796,988</b>	<b>8,057,371</b>	<b>739,617</b>
Instruction - Special Education:					
Cognitive - Mild:					
Salaries of Teachers	7,280		7,280		7,280
Other Salaries of Instruction	33,609		33,609		33,609
General Supplies	16,000	(87)	15,913	15,820	93
Textbooks	7,000	87	7,087	7,087	
<b>Total Cognitive - Mild</b>	<b>63,889</b>	<b>-</b>	<b>63,889</b>	<b>22,907</b>	<b>40,982</b>
Cognitive - Moderate:					
Salaries of Teachers	85,151		85,151	80,962	4,189
Other Salaries of Instruction	82,499		82,499	72,575	9,924
<b>Total Cognitive - Moderate</b>	<b>167,650</b>	<b>-</b>	<b>167,650</b>	<b>153,537</b>	<b>14,113</b>
Learning and/or Language Disabilities:					
Salaries of Teachers		15,602	15,602	15,602	
Other Salaries of Instruction	82,499		82,499	78,866	3,633
<b>Total Learning and/or Language Disabilities</b>	<b>82,499</b>	<b>15,602</b>	<b>98,101</b>	<b>94,468</b>	<b>3,633</b>
Resource Room/Resource Center:					
Salaries of Teachers	1,854,623	(15,602)	1,839,021	1,665,577	173,444
Other Salaries of Instruction	71,927		71,927	58,086	13,841
<b>Total Resource Room/Resource Center</b>	<b>1,926,550</b>	<b>(15,602)</b>	<b>1,910,948</b>	<b>1,723,663</b>	<b>187,285</b>
Autism:					
Salaries of Teachers	867,147		867,147	769,002	98,145
<b>Total Autism</b>	<b>867,147</b>	<b>-</b>	<b>867,147</b>	<b>769,002</b>	<b>98,145</b>
<b>Total Special Education</b>	<b>3,107,735</b>	<b>-</b>	<b>3,107,735</b>	<b>2,763,577</b>	<b>344,158</b>
Bilingual Education:					
Salaries of Teachers	764,131	720	764,851	726,207	38,644
General Supplies	3,000		3,000	2,658	342
<b>Total Bilingual Education</b>	<b>767,131</b>	<b>720</b>	<b>767,851</b>	<b>728,865</b>	<b>38,986</b>
School Sponsored Co-curricular Activities:					
Salaries	16,000		16,000	9,514	6,486
<b>Total School Sponsored Co-curricular Activities</b>	<b>16,000</b>	<b>-</b>	<b>16,000</b>	<b>9,514</b>	<b>6,486</b>
<b>Total Instruction</b>	<b>12,640,122</b>	<b>48,452</b>	<b>12,688,574</b>	<b>11,559,327</b>	<b>1,129,247</b>
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	34,045	2,349	36,394	36,394	
Salaries of Family Liaisons/Comm Parent Inv. Spe	36,839	556	37,395	37,395	
<b>Total Attendance and Social Work Services</b>	<b>70,884</b>	<b>2,905</b>	<b>73,789</b>	<b>73,789</b>	<b>-</b>

Jersey City Public Schools  
Blended Resource Fund 15  
Schedule of Blended Expenditures - Budget and Actual  
For the Year Ended June 30, 2015

School: James J. Ferris High School #52	Original Budget	Transfers	Final Budget	Expenditures	Variance
<b>Health Services:</b>					
Salaries	\$ 212,141	\$ (3,000)	\$ 209,141	\$ 208,748	\$ 393
Supplies and Materials	4,000	(224)	3,776	3,554	222
<b>Total Health Services</b>	<b>216,141</b>	<b>(3,224)</b>	<b>212,917</b>	<b>212,302</b>	<b>615</b>
<b>Guidance:</b>					
Salaries of Other Professional Staff	710,239	(47,695)	662,544	662,474	70
Other Salaries	111,071	76,821	187,892	187,690	202
Supplies and Materials	15,000	(2,601)	12,399	12,399	
<b>Total Guidance</b>	<b>836,310</b>	<b>26,525</b>	<b>862,835</b>	<b>862,563</b>	<b>272</b>
<b>Educational Media/Library Services:</b>					
Salaries	112,770		112,770	110,605	2,165
Other Salaries of Instruction		1,150	1,150	1,150	
Supplies and Materials	2,000	(514)	1,486	1,125	361
<b>Total Educational Media/Library Services</b>	<b>114,770</b>	<b>636</b>	<b>115,406</b>	<b>112,880</b>	<b>2,526</b>
<b>Support Services - School Administration:</b>					
Salaries of Principals/Assistant Principals/Program Directors	696,590		696,590	614,337	82,253
Salaries of Secretarial and Clerical Assistants	656,675		656,675	520,784	135,891
Other Salaries	4,400		4,400	3,800	600
Other Purchased Services (400-500 series)	20,000	(832)	19,168	12,878	6,290
Supplies and Materials	89,220	(2,020)	87,200	87,154	46
Other Objects	1,200	50	1,250	1,250	
<b>Total Support Services - School Administration</b>	<b>1,468,085</b>		<b>1,465,283</b>	<b>1,240,203</b>	<b>225,080</b>
<b>Security</b>					
Salaries	393,225	2,199	395,424	375,084	20,340
<b>Total Security</b>	<b>393,225</b>	<b>2,199</b>	<b>395,424</b>	<b>375,084</b>	<b>20,340</b>
<b>Student Transportation Services:</b>					
Contracted Services - Transportation (Other than Between Home and School) - Vendors	7,500	300	7,800	6,760	1,040
<b>Total Student Transportation Services</b>	<b>7,500</b>	<b>300</b>	<b>7,800</b>	<b>6,760</b>	<b>1,040</b>
<b>Unallocated Benefits:</b>					
Social Security Contributions	139,894	9,112	149,006	127,356	21,650
T.P.A.F. Contributions		13,591	13,591		13,591
Health Benefits	3,744,431	(52,063)	3,692,368	2,533,154	1,159,214
<b>Total Unallocated Benefits</b>	<b>3,884,325</b>	<b>(29,360)</b>	<b>3,854,965</b>	<b>2,660,510</b>	<b>1,194,455</b>
<b>Total Undistributed Expenditures</b>	<b>6,991,240</b>	<b>(2,821)</b>	<b>6,988,419</b>	<b>5,544,091</b>	<b>1,444,328</b>
<b>Total Expenditures - Current</b>	<b>19,631,362</b>	<b>45,631</b>	<b>19,676,993</b>	<b>17,103,418</b>	<b>2,573,575</b>
<b>Capital Outlay</b>					
<b>Equipment:</b>					
Regular Programs - Instruction:					
Grades 9-12	10,000		10,000	9,912	88
<b>Total Equipment</b>	<b>10,000</b>		<b>10,000</b>	<b>9,912</b>	<b>88</b>
<b>Total Expenditures - School Based</b>	<b>19,641,362</b>	<b>45,631</b>	<b>19,686,993</b>	<b>17,113,330</b>	<b>2,573,663</b>

**Jersey City Public Schools  
Blended Resource Fund 15  
Schedule of Blended Expenditures - Budget and Actual  
For the Year Ended June 30, 2015**

<u>School: James J. Ferris High School #52</u>	Original Budget	Transfers	Final Budget	Expenditures	Variance
Other Financing Sources:					
Transfers In	\$ 19,641,362	\$ 45,631	\$ 19,686,993	\$ 17,113,330	\$ 2,573,663
Total Other Financing Sources	19,641,362	45,631	19,686,993	17,113,330	2,573,663
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

**Jersey City Public Schools  
Blended Resource Fund 15  
Schedule of Blended Expenditures - Budget and Actual  
For the Year Ended June 30, 2015**

<u>School: Lincoln High School # 53</u>	Original Budget	Transfers	Final Budget	Expenditures	Variance
<b>Current:</b>					
Instruction - regular programs:					
Salaries of Teachers:					
Grades 9-12	\$ 5,459,394	\$ 4,234	\$ 5,463,628	\$ 4,890,945	\$ 572,683
Undistributed Instruction:					
Other Salaries of Instruction	100		100		100
Purchased Professional & Educational Services	10,000	(10,000)			
Other Purchased Services	69,500	42,662	112,162	103,990	8,172
General Supplies	95,950	1,846	97,796	91,127	6,669
Textbooks	25,500	5,080	30,580	18,187	12,393
Other Objects	11,800	1,970	13,770	7,290	6,480
<b>Total Regular Programs</b>	<b>5,672,244</b>	<b>45,792</b>	<b>5,718,036</b>	<b>5,111,539</b>	<b>606,497</b>
Instruction - Special Education:					
Cognitive - Mild:					
Salaries of Teachers	7,300	7,260	14,560	14,560	
General Supplies	2,000		2,000	1,999	1
<b>Total Cognitive - Mild</b>	<b>9,300</b>	<b>7,260</b>	<b>16,560</b>	<b>16,559</b>	<b>1</b>
Multiple Disabilities:					
Salaries of Teachers	113,915		113,915	111,083	2,832
<b>Total Multiple Disabilities</b>	<b>113,915</b>	<b>-</b>	<b>113,915</b>	<b>111,083</b>	<b>2,832</b>
Resource Room/Resource Center:					
Salaries of Teachers	1,430,258	(72,219)	1,358,039	1,063,297	294,742
Other Salaries of Instruction	239,891	1,742	241,633	238,636	2,997
<b>Total Resource Room/Resource Center</b>	<b>1,670,149</b>	<b>(70,477)</b>	<b>1,599,672</b>	<b>1,301,933</b>	<b>297,739</b>
Autism:					
Salaries of Teachers		64,658	64,658	64,658	
<b>Total Autism</b>	<b>-</b>	<b>64,658</b>	<b>64,658</b>	<b>64,658</b>	<b>-</b>
<b>Total Special Education</b>	<b>1,793,364</b>	<b>1,441</b>	<b>1,794,805</b>	<b>1,494,233</b>	<b>300,572</b>
School Sponsored Co-curricular Activities:					
Salaries	27,000		27,000	18,800	8,200
Purchased Services	4,000		4,000	3,952	48
Supplies and Materials	1,000		1,000	-	1,000
<b>Total School Sponsored Co-curricular Activities</b>	<b>32,000</b>	<b>-</b>	<b>32,000</b>	<b>22,752</b>	<b>9,248</b>
<b>Total Instruction</b>	<b>7,497,608</b>	<b>47,233</b>	<b>7,544,841</b>	<b>6,628,524</b>	<b>916,317</b>
Attendance and Social Work Services:					
Salaries	96,707	(3,792)	92,915	27,596	65,319
Salaries of Family Liaisons/Comm Parent Inv. Spe	33,136	3,792	36,928	36,928	
Supplies and Materials	500		500	478	22
<b>Total Attendance and Social Work Services</b>	<b>130,343</b>	<b>-</b>	<b>130,343</b>	<b>65,002</b>	<b>65,341</b>
Health Services:					
Salaries	185,522		185,522	176,483	9,039
Supplies and Materials	2,500		2,500	2,333	167
<b>Total Health Services</b>	<b>188,022</b>	<b>-</b>	<b>188,022</b>	<b>178,816</b>	<b>9,206</b>

**Jersey City Public Schools  
Blended Resource Fund 15  
Schedule of Blended Expenditures - Budget and Actual  
For the Year Ended June 30, 2015**

School: <u>Lincoln High School # 53</u>	Original Budget	Transfers	Final Budget	Expenditures	Variance
<b>Guidance:</b>					
Salaries of Other Professional Staff	\$ 347,620		\$ 347,620	\$ 316,536	\$ 31,084
Other Salaries	224,441		224,441	220,310	4,131
Supplies and Materials	2,500		2,500	2,386	114
<b>Total Guidance</b>	<b>574,561</b>	-	<b>574,561</b>	<b>539,232</b>	<b>35,329</b>
<b>Educational Media/Library Services:</b>					
Salaries	119,870		119,870	117,770	2,100
Supplies and Materials	15,500		15,500	15,220	280
<b>Total Educational Media/Library Services</b>	<b>135,370</b>	-	<b>135,370</b>	<b>132,990</b>	<b>2,380</b>
<b>Support Services – School Administration:</b>					
Salaries of Principals/Assistant Principals/Program Directors	519,642		519,642	373,563	146,079
Salaries of Secretarial and Clerical Assistants	405,854		405,854	332,019	73,835
Other Salaries	5,000		5,000	5,000	
Purchased Professional and Technical Services	650		650	444	206
Other Purchased Services (400-500 series)	51,750	\$ (35,540)	16,210	3,842	12,368
Supplies and Materials	9,000	5,000	14,000	11,684	2,316
Other Objects	2,000		2,000	1,934	66
<b>Total Support Services – School Administration</b>	<b>993,896</b>	<b>(30,540)</b>	<b>963,356</b>	<b>728,486</b>	<b>234,870</b>
<b>Security</b>					
Salaries	382,875		382,875	358,205	24,670
<b>Total Security</b>	<b>382,875</b>	-	<b>382,875</b>	<b>358,205</b>	<b>24,670</b>
<b>Student Transportation Services:</b>					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	8,000	4,314	12,314	9,712	2,602
<b>Total Student Transportation Services</b>	<b>8,000</b>	<b>4,314</b>	<b>12,314</b>	<b>9,712</b>	<b>2,602</b>
<b>Unallocated Benefits:</b>					
Social Security Contributions	86,728	8,355	95,083	88,835	6,248
T.P.A.F. Contributions – ERIP		11,297	11,297		11,297
Health Benefits	2,476,434	(19,652)	2,456,782	1,704,352	752,430
<b>Total Unallocated Benefits</b>	<b>2,563,162</b>	-	<b>2,563,162</b>	<b>1,793,187</b>	<b>769,975</b>
<b>Total Undistributed Expenditures</b>	<b>4,976,229</b>	<b>(26,226)</b>	<b>4,950,003</b>	<b>3,805,630</b>	<b>1,144,373</b>
<b>Total Expenditures - Current</b>	<b>12,473,837</b>	<b>21,007</b>	<b>12,494,844</b>	<b>10,434,154</b>	<b>2,060,690</b>
<b>Capital Outlay</b>					
<b>Equipment:</b>					
Regular Programs - Instruction: Grades 9-12	3,200		3,200	3,079	121
<b>Total Equipment</b>	<b>3,200</b>	-	<b>3,200</b>	<b>3,079</b>	<b>121</b>
<b>Total Expenditures - School Based</b>	<b>12,477,037</b>	<b>21,007</b>	<b>12,498,044</b>	<b>10,437,233</b>	<b>2,060,811</b>
<b>Other Financing Sources:</b>					
Transfers In	12,477,037	21,007	12,498,044	10,437,233	2,060,811
<b>Total Other Financing Sources</b>	<b>12,477,037</b>	<b>21,007</b>	<b>12,498,044</b>	<b>10,437,233</b>	<b>2,060,811</b>
<b>Excess (Deficiency) of Other Financing Sources</b>					
Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
<b>Fund Balances, July 1</b>	-	-	-	-	-
<b>Fund Balances, June 30</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Jersey City Public Schools**  
**Blended Resource Fund 15**  
**Schedule of Blended Expenditures - Budget and Actual**  
**For the Year Ended June 30, 2015**

<u>School: Henry Snyder High School # 54</u>	<u>Original</u>		<u>Final</u>		<u>Variance</u>
	<u>Budget</u>	<u>Transfers</u>	<u>Budget</u>	<u>Expenditures</u>	
<b>Current:</b>					
<b>Instruction - regular programs:</b>					
<b>Salaries of Teachers:</b>					
Grades 9-12	\$ 5,098,009	\$ 44,881	\$ 5,142,890	\$ 4,732,609	\$ 410,281
Other Purchased Services	46,000	2,899	48,899	28,591	20,308
General Supplies	122,600	9,810	132,410	107,611	24,799
Textbooks	46,500	11,893	58,393	33,686	24,707
Other Objects	5,125	86	5,211	5,191	20
<b>Total Regular Programs</b>	<b>5,318,234</b>	<b>69,569</b>	<b>5,387,803</b>	<b>4,907,688</b>	<b>480,115</b>
<b>Instruction - Special Education:</b>					
<b>Cognitive - Mild:</b>					
Salaries of Teachers	155,097	(10,283)	144,814		144,814
<b>Total Cognitive - Mild</b>	<b>155,097</b>	<b>(10,283)</b>	<b>144,814</b>	<b>-</b>	<b>144,814</b>
<b>Multiple Disabilities:</b>					
Other Salaries of Instruction	38,919		38,919	37,961	958
<b>Total Multiple Disabilities</b>	<b>38,919</b>	<b>-</b>	<b>38,919</b>	<b>37,961</b>	<b>958</b>
<b>Resource Room/Resource Center:</b>					
Salaries of Teachers	1,828,066	5,108	1,833,174	1,505,529	327,645
Other Salaries of Instruction	155,627	5,175	160,802	157,161	3,641
<b>Total Resource Room/Resource Center</b>	<b>1,983,693</b>	<b>10,283</b>	<b>1,993,976</b>	<b>1,662,690</b>	<b>331,286</b>
<b>Total Special Education</b>	<b>2,177,709</b>	<b>-</b>	<b>2,177,709</b>	<b>1,700,651</b>	<b>477,058</b>
<b>School Sponsored Co-curricular Activities:</b>					
Salaries	40,000	1,500	41,500	37,732	3,768
<b>Total School Sponsored Co-curricular Activities</b>	<b>40,000</b>	<b>1,500</b>	<b>41,500</b>	<b>37,732</b>	<b>3,768</b>
<b>Total Instruction</b>	<b>7,535,943</b>	<b>71,069</b>	<b>7,607,012</b>	<b>6,646,071</b>	<b>960,941</b>
<b>Attendance and Social Work Services:</b>					
Salaries	37,005	5,500	42,505	41,184	1,321
Salaries of Family Liaisons/Comm Parent Inv. Spe	29,049	2,151	31,200	31,200	-
<b>Total Attendance and Social Work Services</b>	<b>66,054</b>	<b>7,651</b>	<b>73,705</b>	<b>72,384</b>	<b>1,321</b>
<b>Health Services:</b>					
Salaries	204,542	480	205,022	204,769	253
Supplies and Materials	4,000	(1,260)	2,740	2,672	68
<b>Total Health Services</b>	<b>208,542</b>	<b>(780)</b>	<b>207,762</b>	<b>207,441</b>	<b>321</b>
<b>Guidance:</b>					
Salaries of Other Professional Staff	445,458	3,629	449,087	440,193	8,894
Other Salaries	195,302		195,302	186,059	9,243
Supplies and Materials	10,000	(1,500)	8,500	7,176	1,324
<b>Total Guidance</b>	<b>650,760</b>	<b>2,129</b>	<b>652,889</b>	<b>633,428</b>	<b>19,461</b>
<b>Educational Media/Library Services:</b>					
Salaries	109,070		109,070	107,076	1,994
Supplies and Materials	2,000	(480)	1,520	214	1,306
<b>Total Educational Media/Library Services</b>	<b>111,070</b>	<b>(480)</b>	<b>110,590</b>	<b>107,290</b>	<b>3,300</b>

**Jersey City Public Schools  
Blended Resource Fund 15  
Schedule of Blended Expenditures - Budget and Actual  
For the Year Ended June 30, 2015**

School: <u>Henry Snyder High School #54</u>	Original Budget	Transfers	Final Budget	Expenditures	Variance
<b>Support Services – School Administration:</b>					
Salaries of Principals/Assistant Principals/Program Directors	\$ 701,936	\$ (4,540)	\$ 697,396	\$ 565,455	\$ 131,941
Salaries of Secretarial and Clerical Assistants	517,957	300	518,257	268,807	249,450
Other Salaries	2,500		2,500	2,400	100
Other Purchased Services (400-500 series)	83,775	12,132	95,907	89,552	6,355
Supplies and Materials	25,000	(2,840)	22,160	19,506	2,654
Other Objects	7,500	(6,070)	1,430	1,430	
<b>Total Support Services – School Administration</b>	<b>1,338,668</b>	<b>(1,018)</b>	<b>1,337,650</b>	<b>947,150</b>	<b>390,500</b>
<b>Security</b>					
Salaries	356,166	309	356,475	345,898	10,577
<b>Total Security</b>	<b>356,166</b>	<b>309</b>	<b>356,475</b>	<b>345,898</b>	<b>10,577</b>
<b>Student Transportation Services:</b>					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	20,000	722	20,722	17,033	3,689
<b>Total Student Transportation Services</b>	<b>20,000</b>	<b>722</b>	<b>20,722</b>	<b>17,033</b>	<b>3,689</b>
<b>Unallocated Benefits:</b>					
Social Security Contributions	84,957	7,358	92,315	69,907	22,408
T.P.A.F. Contributions – ERIP	-	13,059	13,059		13,059
Health Benefits	2,495,266	(20,416)	2,474,850	1,647,739	827,111
<b>Total Unallocated Benefits</b>	<b>2,580,223</b>	<b>1</b>	<b>2,580,224</b>	<b>1,717,646</b>	<b>862,578</b>
<b>Total Undistributed Expenditures</b>	<b>5,331,483</b>	<b>8,534</b>	<b>5,340,017</b>	<b>4,048,270</b>	<b>1,291,747</b>
<b>Total Expenditures - Current</b>	<b>12,867,426</b>	<b>79,603</b>	<b>12,947,029</b>	<b>10,694,341</b>	<b>2,252,688</b>
<b>Capital Outlay</b>					
<b>Equipment:</b>					
Regular Programs - Instruction: Grades 9-12	18,000	(18,000)			
<b>Total Equipment</b>	<b>18,000</b>	<b>(18,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures - School Based</b>	<b>12,885,426</b>	<b>61,603</b>	<b>12,947,029</b>	<b>10,694,341</b>	<b>2,252,688</b>
<b>Other Financing Sources:</b>					
Transfers In	12,885,426	61,603	12,947,029	10,694,341	2,252,688
<b>Total Other Financing Sources</b>	<b>12,885,426</b>	<b>61,603</b>	<b>12,947,029</b>	<b>10,694,341</b>	<b>2,252,688</b>
<b>Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balances, July 1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balances, June 30</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Jersey City Public Schools**  
**Blended Resource Fund 15**  
**Schedule of Blended Expenditures - Budget and Actual**  
**For the Year Ended June 30, 2015**

School: JC Infinity Institute # 57	Original Budget	Transfers	Final Budget	Expenditures	Variance
<b>Current:</b>					
Instruction - regular programs:					
Salaries of Teachers:					
Grades 6-8	\$ 439,052	\$ (86,133)	\$ 352,919	\$ 349,713	\$ 3,206
Grades 9-12	1,190,967	85,594	1,276,561	1,273,519	3,042
Undistributed Instruction:					
Other Purchased Services	11,300	1,609	12,909	12,906	3
General Supplies	37,701	7,506	45,207	41,634	3,573
Textbooks	7,000	(3,561)	3,439	3,389	50
Other Objects	11,579		11,579	7,627	3,952
<b>Total Regular Programs</b>	<b>1,697,599</b>	<b>5,015</b>	<b>1,702,614</b>	<b>1,688,788</b>	<b>13,826</b>
Instruction - Special Education:					
Resource Room/Resource Center:					
Salaries of Teachers	60,043		60,043	58,981	1,062
<b>Total Resource Room/Resource Center</b>	<b>60,043</b>	<b>-</b>	<b>60,043</b>	<b>58,981</b>	<b>1,062</b>
<b>Total Special Education</b>	<b>60,043</b>	<b>-</b>	<b>60,043</b>	<b>58,981</b>	<b>1,062</b>
School Sponsored Co-curricular Activities:					
Salaries	11,300		11,300	10,756	544
<b>Total School Sponsored Co-curricular Activities</b>	<b>11,300</b>	<b>-</b>	<b>11,300</b>	<b>10,756</b>	<b>544</b>
<b>Total Instruction</b>	<b>1,768,942</b>	<b>5,015</b>	<b>1,773,957</b>	<b>1,758,525</b>	<b>15,432</b>
Undistributed Expenditures:					
Health Services:					
Salaries	107,671		107,671	105,617	2,054
Supplies and Materials	500	54	554	541	13
<b>Total Health Services</b>	<b>108,171</b>	<b>54</b>	<b>108,225</b>	<b>106,158</b>	<b>2,067</b>
Guidance:					
Salaries of Other Professional Staff	106,340		106,340	104,255	2,085
<b>Total Guidance</b>	<b>106,340</b>	<b>-</b>	<b>106,340</b>	<b>104,255</b>	<b>2,085</b>
Educational Media/Library Services:					
Supplies and Materials		49,199	49,199	49,199	
<b>Total Educational Media/Library Services</b>	<b>-</b>	<b>49,199</b>	<b>49,199</b>	<b>49,199</b>	<b>-</b>
Instructional Staff Training Services:					
Other Purchased Services	2,500	78	2,578	2,578	
Supplies and Materials		345	345	345	
Other Objects	300	(231)	69	69	
<b>Total Instructional Staff Training Services</b>	<b>2,800</b>	<b>192</b>	<b>2,992</b>	<b>2,992</b>	<b>-</b>
Support Services - School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	231,307		231,307	196,634	34,673
Salaries of Secretarial and Clerical Assistants	45,443		45,443	41,212	4,231
Other Purchased Services (400-500 series)	10,000	4,741	14,741	13,105	1,636
Supplies and Materials	12,000	(6,957)	5,043	4,798	245
<b>Total Support Services - School Administration</b>	<b>298,750</b>	<b>(2,216)</b>	<b>296,534</b>	<b>255,749</b>	<b>40,785</b>
Security					
Salaries	62,711		62,711	56,075	6,636
<b>Total Security</b>	<b>62,711</b>	<b>-</b>	<b>62,711</b>	<b>56,075</b>	<b>6,636</b>
Student Transportation Services:					
Contracted Services - Transportation (Other than Between Home and School) - Vendors					
	3,000	1,077	4,077	4,077	
<b>Total Student Transportation Services</b>	<b>3,000</b>	<b>1,077</b>	<b>4,077</b>	<b>4,077</b>	<b>-</b>

Jersey City Public Schools  
Blended Resource Fund 15  
Schedule of Blended Expenditures - Budget and Actual  
For the Year Ended June 30, 2015

School: JC Infinity Institute # 57	Original Budget	Transfers	Final Budget	Expenditures	Variance
Unallocated Benefits:					
Social Security Contributions	\$ 8,167	\$ 1,029	\$ 9,196	\$ 9,196	
Health Benefits	481,901	(50,228)	431,673	359,617	\$ 72,056
Total Unallocated Benefits	490,068	(49,199)	440,869	368,813	72,056
Total Undistributed Expenditures	1,071,840	(893)	1,070,947	947,318	123,629
Total Expenditures - Current	2,840,782	4,122	2,844,904	2,705,843	139,061
Total Expenditures - School Based	2,840,782	4,122	2,844,904	2,705,843	139,061
Other Financing Sources:					
Transfers In	2,840,782	4,122	2,844,904	2,705,843	139,061
Total Other Financing Sources	2,840,782	4,122	2,844,904	2,705,843	139,061
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

# 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, 2015

	School Improvement Grants 2014-2015	School Improvement Grants, c/o 2014-2015	Title I - Part A 2014-2015	Title II Part A 2014-2015	Title III 2014-2015	Title III Immigrant 2014-2015
<b>REVENUES:</b>						
Federal sources	\$ 1,035,523	\$ 96,290	\$ 14,613,823	\$ 3,224,018	\$ 867,645	\$ 66,842
State sources						
Local sources						
<b>Total revenues</b>	<u>\$ 1,035,523</u>	<u>\$ 96,290</u>	<u>\$ 14,613,823</u>	<u>\$ 3,224,018</u>	<u>\$ 867,645</u>	<u>\$ 66,842</u>
<b>EXPENDITURES:</b>						
Instruction:						
Salaries of teachers	\$ 163,771	\$ 24,926	\$ 2,372,343		\$ 510,929	
Other salaries for instruction	19,330	1,450	14,235			
Purchased professional and technical services	9,500		185,895			
Purchased professional - educational services			8,000			
Other purchased services (400-500 series)	100,965		304,728			
Tuition						
General supplies	248,956		3,915,937	\$ 8,433	23,526	\$ 2,290
Textbooks						
Other objects	1,369		199,208			
<b>Total instruction</b>	<u>543,891</u>	<u>26,376</u>	<u>7,000,346</u>	<u>8,433</u>	<u>534,455</u>	<u>2,290</u>
Support services:						
Salaries of supervisors of instruction		7,239	216,088			
Salaries of program directors						
Salaries of other professional staff			248,730			
Salaries of secretarial & clerical staff			62,615			
Other salaries	60,746	60,975	766,366	142,007	15,258	
Family/Parent Liaison Salary						
Salaries of masters teachers						
Personal services-employee benefits	19,419	1,700	394,078	10,863	55,769	
Purchased professional and technical services	347,573		829,676	1,694,374		50,000
Purchased professional - educational services			48,200	16,243	219,453	
Purchased professional - educational services - pre-k						
Other purchased professional education services			7,445			
Rentals						
Other purchased services	5,560		321,440	122,652	2,095	12,895
Contracted services - transportation (bet. home & school)						
Contracted services - transportation (field trips)						
Tuition						
Travel/fieldtrips						
Supplies and materials	29,618		56,578	1,174,872	40,615	1,657
Other objects			7,387			
Indirect costs						
<b>Total support services</b>	<u>462,916</u>	<u>69,914</u>	<u>2,958,603</u>	<u>3,161,011</u>	<u>333,190</u>	<u>64,552</u>
Facilities acquisition and construction services:						
Instructional equipment	28,716		296,606	54,574		
Noninstructional equipment						
<b>Total facilities acquisition and construction services</b>	<u>28,716</u>	<u>-</u>	<u>296,606</u>	<u>54,574</u>	<u>-</u>	<u>-</u>
Contributions to Charter Schools						
<b>Total expenditures</b>	<u>1,035,523</u>	<u>96,290</u>	<u>10,255,555</u>	<u>3,224,018</u>	<u>867,645</u>	<u>66,842</u>
Other Financing (uses)						
Transfer to school based budget - current year	-	-	4,358,268	-	-	-
<b>Total other financing (uses)</b>	<u>-</u>	<u>-</u>	<u>4,358,268</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Outflows</b>	<u>1,035,523</u>	<u>96,290</u>	<u>14,613,823</u>	<u>3,224,018</u>	<u>867,645</u>	<u>66,842</u>
Excess (deficiency) of revenues over (under) expenditures and other financing (uses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**JERSEY CITY PUBLIC SCHOOLS**  
Special Revenue Fund  
Combining Schedule of Program Revenues and Expenditures - Budgetary Basis  
for the Fiscal Year Ended June 30, 2015

	IDEA - Preschool 2014-2015	IDEA - Basic 2014-2015	Carl Perkins 2014-2015	Adult Basic Education 2014-2015	Race to the Top 2014-2015	Career Exploration 15 Together 2014-2015
<b>REVENUES:</b>						
Federal sources	\$ 159,965	\$ 7,900,009	\$ 246,678	\$ 369,307	\$ 490,011	\$ 12,816
State sources						
Local sources						
<b>Total revenues</b>	<u>\$ 159,965</u>	<u>\$ 7,900,009</u>	<u>\$ 246,678</u>	<u>\$ 369,307</u>	<u>\$ 490,011</u>	<u>\$ 12,816</u>
<b>EXPENDITURES:</b>						
<b>Instruction:</b>						
Salaries of teachers	\$ 54,453	\$ 509,104		\$ 331,205		\$ 4,475
Other salaries for instruction		34,580				
Purchased professional and technical services						
Purchased professional - educational services						
Other purchased services (400-500 series)						
Tuition		5,658,946				
General supplies	9,669	495,275	\$ 202,503			
Textbooks						
Other objects						
<b>Total instruction</b>	<u>64,122</u>	<u>6,697,905</u>	<u>202,503</u>	<u>331,205</u>	<u>-</u>	<u>4,475</u>
<b>Support services:</b>						
Salaries of supervisors of instruction		55,704				3,349
Salaries of program directors						
Salaries of other professional staff						893
Salaries of secretarial & clerical staff						
Other salaries	15,892	334,499	9,000	21,000		
Family/Parent Liaison Salary						
Salaries of masters teachers						
Personal services-employee benefits	4,734	155,637	689	15,102		599
Purchased professional and technical services	67,500	532,302	18,400		\$ 54,000	
Purchased professional - educational services				2,000		3,500
Purchased professional - educational services - pre-k						
Other purchased professional education services						
Rentals						
Other purchased services		7,485	15,951		435,481	
Contracted services - transportation (bet. home & school)						
Contracted services - transportation (field trips)						
Tuition						
Travel/fieldtrips			135			
Supplies and materials	7,717	116,477			530	
Other objects						
Indirect costs						
<b>Total support services</b>	<u>95,843</u>	<u>1,202,104</u>	<u>44,175</u>	<u>38,102</u>	<u>490,011</u>	<u>8,341</u>
<b>Facilities acquisition and construction services:</b>						
Instructional equipment						
Noninstructional equipment						
<b>Total facilities acquisition and construction services</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Contributions to Charter Schools</b>						
<b>Total expenditures</b>	<u>159,965</u>	<u>7,900,009</u>	<u>246,678</u>	<u>369,307</u>	<u>490,011</u>	<u>12,816</u>
<b>Other Financing (uses)</b>						
Transfer to school based budget - current year	-	-	-	-	-	-
<b>Total other financing (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Outflows</b>	<u>159,965</u>	<u>7,900,009</u>	<u>246,678</u>	<u>369,307</u>	<u>490,011</u>	<u>12,816</u>
<b>Excess (deficiency) of revenues over (under) expenditures and other financing (uses)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**JERSEY CITY PUBLIC SCHOOLS**  
Special Revenue Fund  
Combining Schedule of Program Revenues and Expenditures - Budgetary Basis  
for the Fiscal Year Ended June 30, 2015

	21st Century Learning 2014-2015	Preschool Education Aid	National Title 1 Distinguished School	Nonpublic Technology	Nonpublic Textbook	Nonpublic Nursing
<b>REVENUES:</b>						
Federal sources	\$ 425,197		\$ 83,831			
State sources		\$ 64,302,622		\$ 112,776	\$ 218,292	\$ 376,467
Local sources						
<b>Total revenues</b>	<u>\$ 425,197</u>	<u>\$ 64,302,622</u>	<u>\$ 83,831</u>	<u>\$ 112,776</u>	<u>\$ 218,292</u>	<u>\$ 376,467</u>
<b>EXPENDITURES:</b>						
<b>Instruction:</b>						
Salaries of teachers	\$ 139,955	\$ 13,778,234				
Other salaries for instruction	3,695	6,380,436				
Purchased professional and technical services						
Purchased professional - educational services						
Other purchased services (400-500 series)		86,832	\$ 7,160	\$ 600		
Tuition						
General supplies	28,421	225,231	49,811	75,177		
Textbooks					\$ 218,292	
Other objects	16,720	2,315				
<b>Total instruction</b>	<u>188,791</u>	<u>20,473,048</u>	<u>56,971</u>	<u>75,777</u>	<u>218,292</u>	<u>-</u>
<b>Support services:</b>						
Salaries of supervisors of instruction		566,374				
Salaries of program directors		152,739				
Salaries of other professional staff		3,643,900				
Salaries of secretarial & clerical staff		208,036				
Other salaries	78,576	635,709				
Family/Parent Liaison Salary		100,420				
Salaries of masters teachers		1,515,557				
Personal services-employee benefits	17,061	7,111,675				
Purchased professional and technical services	20,000					\$ 376,467
Purchased professional - educational services	99,532					
Purchased professional - educational services - pre-k		27,149,124				
Other purchased professional education services		65,292				
Rentals		479,359				
Other purchased services	17,050					
Contracted services - transportation (bet. home & school)		613,384				
Contracted services - transportation (field trips)		57,554				
Tuition						
Travel/fieldtrips	1,974	3,278				
Supplies and materials	2,213	89,371	17,288			
Other objects		163,820				
Indirect costs						
<b>Total support services</b>	<u>236,406</u>	<u>42,555,592</u>	<u>17,288</u>	<u>-</u>	<u>-</u>	<u>376,467</u>
<b>Facilities acquisition and construction services:</b>						
Instructional equipment		54,556	9,572	36,999		
Noninstructional equipment		29,266				
<b>Total facilities acquisition and construction services</b>	<u>-</u>	<u>83,822</u>	<u>9,572</u>	<u>36,999</u>	<u>-</u>	<u>-</u>
<b>Contributions to Charter Schools</b>						
		1,190,160				
<b>Total expenditures</b>	<u>425,197</u>	<u>64,302,622</u>	<u>83,831</u>	<u>112,776</u>	<u>218,292</u>	<u>376,467</u>
<b>Other Financing (uses)</b>						
Transfer to school based budget - current year	-	-	-	-	-	-
<b>Total other financing (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Outflows</b>	<u>425,197</u>	<u>64,302,622</u>	<u>83,831</u>	<u>112,776</u>	<u>218,292</u>	<u>376,467</u>
<b>Excess (deficiency) of revenues over (under) expenditures and other financing (uses)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**JERSEY CITY PUBLIC SCHOOLS**  
Special Revenue Fund  
Combining Schedule of Program Revenues and Expenditures - Budgetary Basis  
for the Fiscal Year Ended June 30, 2015

	N.J. Nonpublic Auxiliary Services Ch. 192			N.J. Nonpublic Handicapped Services Ch. 193		
	Compensatory Education	Home Instruction	ESL	Examination & Classification	Corrective Speech	Supplemental Instruction
<b>REVENUES:</b>						
Federal sources						
State sources	\$ 793,687	\$ 15,086	\$ 20,442	\$ 16,597	\$ 36,089	\$ 96,736
Local sources						
<b>Total revenues</b>	<u>\$ 793,687</u>	<u>\$ 15,086</u>	<u>\$ 20,442</u>	<u>\$ 16,597</u>	<u>\$ 36,089</u>	<u>\$ 96,736</u>
<b>EXPENDITURES:</b>						
<b>Instruction:</b>						
Salaries of teachers	\$ 251,901					
Other salaries for instruction	234,970					
Purchased professional and technical services						
Purchased professional - educational services						
Other purchased services (400-500 series)						
Tuition						
General supplies						
Textbooks						
Other objects						
<b>Total instruction</b>	<u>486,871</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Support services:</b>						
Salaries of supervisors of instruction						
Salaries of program directors						
Salaries of other professional staff						
Salaries of secretarial & clerical staff						
Other salaries						
Family/Parent Liaison Salary						
Salaries of masters teachers						
Personal services-employee benefits	231,471					
Purchased professional and technical services	29,789		\$ 19,285	\$ 8,290	\$ 32,601	\$ 90,894
Purchased professional - educational services						
Purchased professional - educational services - pre-k						
Other purchased professional education services						
Rentals						
Other purchased services						
Contracted services - transportation (bet. home & school)						
Contracted services - transportation (field trips)						
Tuition		\$ 15,086				
Travel/fieldtrips						
Supplies and materials						
Other objects						
Indirect costs	45,556		1,157	8,307	3,488	5,842
<b>Total support services</b>	<u>306,816</u>	<u>15,086</u>	<u>20,442</u>	<u>16,597</u>	<u>36,089</u>	<u>96,736</u>
<b>Facilities acquisition and construction services:</b>						
Instructional equipment						
Noninstructional equipment						
<b>Total facilities acquisition and construction services</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Contributions to Charter Schools</b>						
<b>Total expenditures</b>	<u>793,687</u>	<u>15,086</u>	<u>20,442</u>	<u>16,597</u>	<u>36,089</u>	<u>96,736</u>
<b>Other Financing (uses)</b>						
Transfer to school based budget - current year	-	-	-	-	-	-
<b>Total other financing (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Outflows</b>	<u>793,687</u>	<u>15,086</u>	<u>20,442</u>	<u>16,597</u>	<u>36,089</u>	<u>96,736</u>
<b>Excess (deficiency) of revenues over (under) expenditures and other financing (uses)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**JERSEY CITY PUBLIC SCHOOLS**  
Special Revenue Fund  
**Combining Schedule of Program Revenues and Expenditures - Budgetary Basis**  
for the Fiscal Year Ended June 30, 2015

	Giants DHS	Collective Brands Foundation	Subaru Share the Love	Goldman Sachs Community Work	JC Elks Lodge #006	Perishing LLC #5
<b>REVENUES:</b>						
Federal sources						
State sources						
Local sources	\$ 20,580	\$ 538	\$ 8,009	\$ 448	\$ 2,100	\$ 3,408
<b>Total revenues</b>	<u>\$ 20,580</u>	<u>\$ 538</u>	<u>\$ 8,009</u>	<u>\$ 448</u>	<u>\$ 2,100</u>	<u>\$ 3,408</u>
<b>EXPENDITURES:</b>						
Instruction:						
Salaries of teachers						
Other salaries for instruction						
Purchased professional and technical services						
Purchased professional - educational services						
Other purchased services (400-500 series)	\$ 20,580					
Tuition						
General supplies		\$ 538				\$ 3,408
Textbooks						
Other objects						
<b>Total instruction</b>	<u>20,580</u>	<u>538</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,408</u>
Support services:						
Salaries of supervisors of instruction						
Salaries of program directors						
Salaries of other professional staff						
Salaries of secretarial & clerical staff						
Other salaries						
Family/Parent Liaison Salary						
Salaries of masters teachers						
Personal services-employee benefits						
Purchased professional and technical services						
Purchased professional - educational services						
Purchased professional - educational services - pre-k						
Other purchased professional education services						
Rentals						
Other purchased services			\$ 8,009			
Contracted services - transportation (bet. home & school)						
Contracted services - transportation (field trips)						
Tuition						
Travel/fieldtrips						
Supplies and materials				\$ 448	\$ 2,100	
Other objects						
Indirect costs						
<b>Total support services</b>	<u>-</u>	<u>-</u>	<u>8,009</u>	<u>448</u>	<u>2,100</u>	<u>-</u>
Facilities acquisition and construction services:						
Instructional equipment						
Noninstructional equipment						
<b>Total facilities acquisition and construction services</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Contributions to Charter Schools						
<b>Total expenditures</b>	<u>20,580</u>	<u>538</u>	<u>8,009</u>	<u>448</u>	<u>2,100</u>	<u>3,408</u>
Other Financing (uses)						
Transfer to school based budget - current year	-	-	-	-	-	-
<b>Total other financing (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Outflows</b>	<u>20,580</u>	<u>538</u>	<u>8,009</u>	<u>448</u>	<u>2,100</u>	<u>3,408</u>
<b>Excess (deficiency) of revenues over (under) expenditures and other financing (uses)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**JERSEY CITY PUBLIC SCHOOLS**  
Special Revenue Fund  
Combining Schedule of Program Revenues and Expenditures - Budgetary Basis  
for the Fiscal Year Ended June 30, 2015

	Lowe's PS #25	Fuel Up Play	Action for Health Kids	Aug'baugh Estate HS #052	American Dairy Association Farm	Gen Youth Foundation
<b>REVENUES:</b>						
Federal sources						
State sources						
Local sources	\$ 1,218	\$ 440	\$ 647	\$ 1,598	\$ 1,269	\$ 744
<b>Total revenues</b>	<u>\$ 1,218</u>	<u>\$ 440</u>	<u>\$ 647</u>	<u>\$ 1,598</u>	<u>\$ 1,269</u>	<u>\$ 744</u>
<b>EXPENDITURES:</b>						
<b>Instruction:</b>						
Salaries of teachers						
Other salaries for instruction						
Purchased professional and technical services						
Purchased professional - educational services						
Other purchased services (400-500 series)		\$ 440	\$ 647			
Tuition						
General supplies				\$ 1,598	\$ 1,269	\$ 744
Textbooks						
Other objects						
<b>Total instruction</b>	<u>-</u>	<u>440</u>	<u>647</u>	<u>1,598</u>	<u>1,269</u>	<u>744</u>
<b>Support services:</b>						
Salaries of supervisors of instruction						
Salaries of program directors						
Salaries of other professional staff						
Salaries of secretarial & clerical staff						
Other salaries						
Family/Parent Liaison Salary						
Salaries of masters teachers						
Personal services-employee benefits						
Purchased professional and technical services						
Purchased professional - educational services						
Purchased professional - educational services - pre-k						
Other purchased professional education services						
Rentals						
Other purchased services						
Contracted services - transportation (bet. home & school)						
Contracted services - transportation (field trips)						
Tuition						
Travel/fieldtrips						
Supplies and materials	\$ 1,218					
Other objects						
Indirect costs						
<b>Total support services</b>	<u>1,218</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Facilities acquisition and construction services:</b>						
Instructional equipment						
Noninstructional equipment						
<b>Total facilities acquisition and construction services</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Contributions to Charter Schools</b>						
<b>Total expenditures</b>	<u>1,218</u>	<u>440</u>	<u>647</u>	<u>1,598</u>	<u>1,269</u>	<u>744</u>
<b>Other Financing (uses)</b>						
Transfer to school based budget - current year	-	-	-	-	-	-
<b>Total other financing (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Outflows</b>	<u>1,218</u>	<u>440</u>	<u>647</u>	<u>1,598</u>	<u>1,269</u>	<u>744</u>
<b>Excess (deficiency) of revenues over (under) expenditures and other financing (uses)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**JERSEY CITY PUBLIC SCHOOLS**  
Special Revenue Fund  
Combining Schedule of Program Revenues and Expenditures - Budgetary Basis  
for the Fiscal Year Ended June 30, 2015

	Parents as Champs for Healthy Schools Kids	USTA Eastern PS #30	YES Virginia Musical PS#017	Golf Outing Fundraiser #053	NJ Prep Kean University	Target PS #30
<b>REVENUES:</b>						
Federal sources						
State sources						
Local sources	\$ 1,000	\$ 654	\$ 48	\$ 1,090	\$ 9,764	\$ 336
<b>Total revenues</b>	<u>\$ 1,000</u>	<u>\$ 654</u>	<u>\$ 48</u>	<u>\$ 1,090</u>	<u>\$ 9,764</u>	<u>\$ 336</u>
<b>EXPENDITURES:</b>						
<b>Instruction:</b>						
Salaries of teachers		\$ 160				
Other salaries for instruction						
Purchased professional and technical services						
Purchased professional - educational services						
Other purchased services (400-500 series)				\$ 1,090		
Tuition						
General supplies	\$ 1,000	482			\$ 9,764	
Textbooks						
Other objects						
<b>Total instruction</b>	<u>1,000</u>	<u>642</u>	<u>-</u>	<u>1,090</u>	<u>9,764</u>	<u>-</u>
<b>Support services:</b>						
Salaries of supervisors of instruction						
Salaries of program directors						
Salaries of other professional staff						
Salaries of secretarial & clerical staff						
Other salaries						
Family/Parent Liaison Salary						
Salaries of masters teachers						
Personal services-employee benefits		12				
Purchased professional and technical services						
Purchased professional - educational services						
Purchased professional - educational services - pre-k						
Other purchased professional education services						
Rentals						
Other purchased services						
Contracted services - transportation (bet. home & school)						
Contracted services - transportation (field trips)						
Tuition						
Travel/fieldtrips						\$ 336
Supplies and materials			\$ 48			
Other objects						
Indirect costs						
<b>Total support services</b>	<u>-</u>	<u>12</u>	<u>48</u>	<u>-</u>	<u>-</u>	<u>336</u>
<b>Facilities acquisition and construction services:</b>						
Instructional equipment						
Noninstructional equipment						
<b>Total facilities acquisition and construction services</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Contributions to Charter Schools</b>						
<b>Total expenditures</b>	<u>1,000</u>	<u>654</u>	<u>48</u>	<u>1,090</u>	<u>9,764</u>	<u>336</u>
<b>Other Financing (uses)</b>						
Transfer to school based budget - current year	-	-	-	-	-	-
<b>Total other financing (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Outflows</b>	<u>1,000</u>	<u>654</u>	<u>48</u>	<u>1,090</u>	<u>9,764</u>	<u>336</u>
<b>Excess (deficiency) of revenues over (under) expenditures and other financing (uses)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**JERSEY CITY PUBLIC SCHOOLS**  
Special Revenue Fund  
Combining Schedule of Program Revenues and Expenditures - Budgetary Basis  
for the Fiscal Year Ended June 30, 2015

	Local Project #052	Promotion Mechanics PS #28	#33 Projects	#45 Projects	Big Lots #33	#52 Local Proj.
<b>REVENUES:</b>						
Federal sources						
State sources						
Local sources	\$ 1,000	\$ 2,240	\$ 9	\$ 843	\$ 1,500	\$ 6
<b>Total revenues</b>	<u>\$ 1,000</u>	<u>\$ 2,240</u>	<u>\$ 9</u>	<u>\$ 843</u>	<u>\$ 1,500</u>	<u>\$ 6</u>
<b>EXPENDITURES:</b>						
<b>Instruction:</b>						
Salaries of teachers						
Other salaries for instruction						
Purchased professional and technical services						
Purchased professional - educational services						
Other purchased services (400-500 series)						
Tuition						
General supplies	\$ 1,000			\$ 843	\$ 1,500	\$ 6
Textbooks						
Other objects						
<b>Total instruction</b>	<u>1,000</u>	<u>-</u>	<u>-</u>	<u>843</u>	<u>1,500</u>	<u>6</u>
<b>Support services:</b>						
Salaries of supervisors of instruction						
Salaries of program directors						
Salaries of other professional staff						
Salaries of secretarial & clerical staff						
Other salaries						
Family/Parent Liaison Salary						
Salaries of masters teachers						
Personal services-employee benefits						
Purchased professional and technical services						
Purchased professional - educational services						
Purchased professional - educational services - pre-k						
Other purchased professional education services						
Rentals						
Other purchased services						
Contracted services - transportation (bet. home & school)						
Contracted services - transportation (field trips)						
Tuition						
Travel/fieldtrips						
Supplies and materials		\$ 2,240	\$ 9			
Other objects						
Indirect costs						
<b>Total support services</b>	<u>-</u>	<u>2,240</u>	<u>9</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Facilities acquisition and construction services:</b>						
Instructional equipment						
Noninstructional equipment						
<b>Total facilities acquisition and construction services</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Contributions to Charter Schools</b>						
<b>Total expenditures</b>	<u>1,000</u>	<u>2,240</u>	<u>9</u>	<u>843</u>	<u>1,500</u>	<u>6</u>
<b>Other Financing (uses)</b>						
Transfer to school based budget - current year	-	-	-	-	-	-
<b>Total other financing (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Outflows</b>	<u>1,000</u>	<u>2,240</u>	<u>9</u>	<u>843</u>	<u>1,500</u>	<u>6</u>
<b>Excess (deficiency) of revenues over (under) expenditures and other financing (uses)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**JERSEY CITY PUBLIC SCHOOLS**  
Special Revenue Fund  
**Combining Schedule of Program Revenues and Expenditures - Budgetary Basis**  
for the Fiscal Year Ended June 30, 2015

	#059 Local Proj.	Gen. Youth Foundation	#025 Local Proj.	#053 Local Proj.	PTA Donation	Delta Dental PS #017
<b>REVENUES:</b>						
Federal sources						
State sources						
Local sources	\$ 1,073	\$ 1	\$ 1,000	\$ 461	\$ 13,381	\$ 1
<b>Total revenues</b>	<u>\$ 1,073</u>	<u>\$ 1</u>	<u>\$ 1,000</u>	<u>\$ 461</u>	<u>\$ 13,381</u>	<u>\$ 1</u>
<b>EXPENDITURES:</b>						
Instruction:						
Salaries of teachers						
Other salaries for instruction						
Purchased professional and technical services						
Purchased professional - educational services						
Other purchased services (400-500 series)						
Tuition						
General supplies		\$ 1	\$ 1,000	\$ 461	\$ 13,381	
Textbooks						
Other objects						
<b>Total instruction</b>	<u>-</u>	<u>1</u>	<u>1,000</u>	<u>461</u>	<u>13,381</u>	<u>-</u>
Support services:						
Salaries of supervisors of instruction						
Salaries of program directors						
Salaries of other professional staff						
Salaries of secretarial & clerical staff						
Other salaries						
Family/Parent Liaison Salary						
Salaries of masters teachers						
Personal services-employee benefits						
Purchased professional and technical services						
Purchased professional - educational services						
Purchased professional - educational services - pre-k						
Other purchased professional education services						
Rentals						
Other purchased services						
Contracted services - transportation (bet. home & school)						
Contracted services - transportation (field trips)						
Tuition						
Travel/fieldtrips						
Supplies and materials	\$ 1,073					\$ 1
Other objects						
Indirect costs						
<b>Total support services</b>	<u>1,073</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1</u>
Facilities acquisition and construction services:						
Instructional equipment						
Noninstructional equipment						
<b>Total facilities acquisition and construction services</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Contributions to Charter Schools						
<b>Total expenditures</b>	<u>1,073</u>	<u>1</u>	<u>1,000</u>	<u>461</u>	<u>13,381</u>	<u>1</u>
Other Financing (uses)						
Transfer to school based budget - current year	-	-	-	-	-	-
<b>Total other financing (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Outflows</b>	<u>1,073</u>	<u>1</u>	<u>1,000</u>	<u>461</u>	<u>13,381</u>	<u>1</u>
<b>Excess (deficiency) of revenues over (under) expenditures and other financing (uses)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**JERSEY CITY PUBLIC SCHOOLS**  
Special Revenue Fund  
**Combining Schedule of Program Revenues and Expenditures - Budgetary Basis**  
for the Fiscal Year Ended June 30, 2015

	Action 4 Healthy Kids #17	#14 Local Proj.	#17 Local Proj.	#41 Local Proj.	Stop & Shop	Local Proj.
<b>REVENUES:</b>						
Federal sources						
State sources						
Local sources	\$ 11	\$ 3,094	\$ 68	\$ 500	\$ 78	\$ 5,750
<b>Total revenues</b>	<u>\$ 11</u>	<u>\$ 3,094</u>	<u>\$ 68</u>	<u>\$ 500</u>	<u>\$ 78</u>	<u>\$ 5,750</u>
<b>EXPENDITURES:</b>						
<b>Instruction:</b>						
Salaries of teachers						
Other salaries for instruction						
Purchased professional and technical services						
Purchased professional - educational services						
Other purchased services (400-500 series)						
Tuition						
General supplies		\$ 3,094	\$ 68	\$ 500	\$ 78	\$ 5,750
Textbooks						
Other objects						
<b>Total instruction</b>	<u>-</u>	<u>3,094</u>	<u>68</u>	<u>500</u>	<u>78</u>	<u>5,750</u>
<b>Support services:</b>						
Salaries of supervisors of instruction						
Salaries of program directors						
Salaries of other professional staff						
Salaries of secretarial & clerical staff						
Other salaries						
Family/Parent Liaison Salary						
Salaries of masters teachers						
Personal services-employee benefits						
Purchased professional and technical services						
Purchased professional - educational services						
Purchased professional - educational services - pre-k						
Other purchased professional education services						
Rentals						
Other purchased services						
Contracted services - transportation (bet. home & school)						
Contracted services - transportation (field trips)						
Tuition						
Travel/fieldtrips						
Supplies and materials	\$ 11					
Other objects						
Indirect costs						
<b>Total support services</b>	<u>11</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Facilities acquisition and construction services:</b>						
Instructional equipment						
Noninstructional equipment						
<b>Total facilities acquisition and construction services</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Contributions to Charter Schools</b>						
<b>Total expenditures</b>	<u>11</u>	<u>3,094</u>	<u>68</u>	<u>500</u>	<u>78</u>	<u>5,750</u>
<b>Other Financing (uses)</b>						
Transfer to school based budget - current year	-	-	-	-	-	-
<b>Total other financing (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Outflows</b>	<u>11</u>	<u>3,094</u>	<u>68</u>	<u>500</u>	<u>78</u>	<u>5,750</u>
<b>Excess (deficiency) of revenues over (under) expenditures and other financing (uses)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**JERSEY CITY PUBLIC SCHOOLS**  
Special Revenue Fund  
**Combining Schedule of Program Revenues and Expenditures - Budgetary Basis**  
for the Fiscal Year Ended June 30, 2015

	Excellence/Equity Leadership Inst.	#045 Local Proj.	Air Force	Comcast	Oral Health Delta #015	Tour of the Masters Art
<b>REVENUES:</b>						
Federal sources						
State sources						
Local sources	\$ 300,000	\$ 5,000	\$ 500	\$ 16,178	\$ 2,108	\$ 3,779
<b>Total revenues</b>	<b>\$ 300,000</b>	<b>\$ 5,000</b>	<b>\$ 500</b>	<b>\$ 16,178</b>	<b>\$ 2,108</b>	<b>\$ 3,779</b>
<b>EXPENDITURES:</b>						
<b>Instruction:</b>						
Salaries of teachers				\$ 6,316		
Other salaries for instruction						
Purchased professional and technical services						
Purchased professional - educational services						
Other purchased services (400-500 series)						
Tuition						
General supplies		\$ 5,000	\$ 500			
Textbooks						
Other objects						
<b>Total instruction</b>	<b>-</b>	<b>5,000</b>	<b>500</b>	<b>6,316</b>	<b>-</b>	<b>-</b>
<b>Support services:</b>						
Salaries of supervisors of instruction						
Salaries of program directors						
Salaries of other professional staff						
Salaries of secretarial & clerical staff				6,741		
Other salaries						
Family/Parent Liaison Salary						
Salaries of masters teachers						
Personal services-employee benefits				973		
Purchased professional and technical services						
Purchased professional - educational services	\$ 300,000					
Purchased professional - educational services - pre-k						
Other purchased professional education services						
Rentals						
Other purchased services						\$ 3,779
Contracted services - transportation (bet. home & school)						
Contracted services - transportation (field trips)						
Tuition						
Travel/fieldtrips						
Supplies and materials					\$ 2,108	
Other objects						
Indirect costs						
<b>Total support services</b>	<b>300,000</b>	<b>-</b>	<b>-</b>	<b>7,714</b>	<b>2,108</b>	<b>3,779</b>
<b>Facilities acquisition and construction services:</b>						
Instructional equipment				2,148		
Noninstructional equipment						
<b>Total facilities acquisition and construction services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,148</b>	<b>-</b>	<b>-</b>
<b>Contributions to Charter Schools</b>						
<b>Total expenditures</b>	<b>300,000</b>	<b>5,000</b>	<b>500</b>	<b>16,178</b>	<b>2,108</b>	<b>3,779</b>
<b>Other Financing (uses)</b>						
Transfer to school based budget - current year	-	-	-	-	-	-
<b>Total other financing (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Outflows</b>	<b>300,000</b>	<b>5,000</b>	<b>500</b>	<b>16,178</b>	<b>2,108</b>	<b>3,779</b>
<b>Excess (deficiency) of revenues over (under) expenditures and other financing (uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**JERSEY CITY PUBLIC SCHOOLS**  
Special Revenue Fund  
**Combining Schedule of Program Revenues and Expenditures - Budgetary Basis**  
for the Fiscal Year Ended June 30, 2015

	Tour of the Masters Music	#012 Walmart	#033 Cap. One Bank	#052 Local Proj.	America's Library Fund PS #12	Local Proj.
<b>REVENUES:</b>						
Federal sources						
State sources						
Local sources	\$ 19	\$ 3,967	\$ 450	\$ 3,700	\$ 4,901	\$ 207
<b>Total revenues</b>	<u>\$ 19</u>	<u>\$ 3,967</u>	<u>\$ 450</u>	<u>\$ 3,700</u>	<u>\$ 4,901</u>	<u>\$ 207</u>
<b>EXPENDITURES:</b>						
<b>Instruction:</b>						
Salaries of teachers						
Other salaries for instruction						
Purchased professional and technical services						
Purchased professional - educational services						
Other purchased services (400-500 series)						
Tuition						
General supplies		\$ 3,967	\$ 450	\$ 3,700		\$ 207
Textbooks						
Other objects						
<b>Total instruction</b>	<u>-</u>	<u>3,967</u>	<u>450</u>	<u>3,700</u>	<u>-</u>	<u>207</u>
<b>Support services:</b>						
Salaries of supervisors of instruction						
Salaries of program directors						
Salaries of other professional staff						
Salaries of secretarial & clerical staff						
Other salaries						
Family/Parent Liaison Salary						
Salaries of masters teachers						
Personal services-employee benefits						
Purchased professional and technical services						
Purchased professional - educational services						
Purchased professional - educational services - pre-k						
Other purchased professional education services						
Rentals						
Other purchased services	\$ 19					
Contracted services - transportation (bet. home & school)						
Contracted services - transportation (field trips)						
Tuition						
Travel/fieldtrips						
Supplies and materials					\$ 4,901	
Other objects						
Indirect costs						
<b>Total support services</b>	<u>19</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,901</u>	<u>-</u>
<b>Facilities acquisition and construction services:</b>						
Instructional equipment						
Noninstructional equipment						
<b>Total facilities acquisition and construction services</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Contributions to Charter Schools</b>						
<b>Total expenditures</b>	<u>19</u>	<u>3,967</u>	<u>450</u>	<u>3,700</u>	<u>4,901</u>	<u>207</u>
<b>Other financing (uses)</b>						
Transfer to school based budget - current year	-	-	-	-	-	-
<b>Total other financing (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Outflows</b>	<u>19</u>	<u>3,967</u>	<u>450</u>	<u>3,700</u>	<u>4,901</u>	<u>207</u>
<b>Excess (deficiency) of revenues over (under) expenditures and other financing (uses)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**JERSEY CITY PUBLIC SCHOOLS**  
Special Revenue Fund  
Combining Schedule of Program Revenues and Expenditures - Budgetary Basis  
for the Fiscal Year Ended June 30, 2015

	Ralph/Katie Weinberger FHS	Ameri Group Corp Liberty HS	Liberty House PS #11	Proj. reservoir PS #28	PSE&G	Disney Planet Challenge
<b>REVENUES:</b>						
Federal sources						
State sources						
Local sources	\$ 1,000	\$ 500	\$ 250	\$ 1,178	\$ 3,626	\$ 6,112
<b>Total revenues</b>	<u>\$ 1,000</u>	<u>\$ 500</u>	<u>\$ 250</u>	<u>\$ 1,178</u>	<u>\$ 3,626</u>	<u>\$ 6,112</u>
<b>EXPENDITURES:</b>						
<b>Instruction:</b>						
Salaries of teachers						
Other salaries for instruction						
Purchased professional and technical services						
Purchased professional - educational services						
Other purchased services (400-500 series)	\$ 1,000					
Tuition						
General supplies			\$ 250	\$ 1,178	\$ 3,626	\$ 6,112
Textbooks						
Other objects						
<b>Total instruction</b>	<u>1,000</u>	<u>-</u>	<u>250</u>	<u>1,178</u>	<u>3,626</u>	<u>6,112</u>
<b>Support services:</b>						
Salaries of supervisors of instruction						
Salaries of program directors						
Salaries of other professional staff						
Salaries of secretarial & clerical staff						
Other salaries						
Family/Parent Liaison Salary						
Salaries of masters teachers						
Personal services-employee benefits						
Purchased professional and technical services						
Purchased professional - educational services						
Purchased professional - educational services - pre-k						
Other purchased professional education services						
Rentals						
Other purchased services						
Contracted services - transportation (bet. home & school)						
Contracted services - transportation (field trips)						
Tuition						
Travel/fieldtrips						
Supplies and materials		\$ 500				
Other objects						
Indirect costs						
<b>Total support services</b>	<u>-</u>	<u>500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Facilities acquisition and construction services:</b>						
Instructional equipment						
Noninstructional equipment						
<b>Total facilities acquisition and construction services</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Contributions to Charter Schools</b>						
<b>Total expenditures</b>	<u>1,000</u>	<u>500</u>	<u>250</u>	<u>1,178</u>	<u>3,626</u>	<u>6,112</u>
<b>Other Financing (uses)</b>						
Transfer to school based budget - current year	-	-	-	-	-	-
<b>Total other financing (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Outflows</b>	<u>1,000</u>	<u>500</u>	<u>250</u>	<u>1,178</u>	<u>3,626</u>	<u>6,112</u>
<b>Excess (deficiency) of revenues over (under) expenditures and other financing (uses)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**JERSEY CITY PUBLIC SCHOOLS**  
Special Revenue Fund  
Combining Schedule of Program Revenues and Expenditures - Budgetary Basis  
for the Fiscal Year Ended June 30, 2015

	Goldman Sachs Special Ed	Wells Fargo DHS ROTC	Kean U Reduce Risk FHS	Whole Kids MS 004	Local Proj. PS #041	Local Proj. PS #015
<b>REVENUES:</b>						
Federal sources						
State sources						
Local sources	\$ 24,000	\$ 272	\$ 9,829	\$ 2,840	\$ 8,058	\$ 1,977
<b>Total revenues</b>	<u>\$ 24,000</u>	<u>\$ 272</u>	<u>\$ 9,829</u>	<u>\$ 2,840</u>	<u>\$ 8,058</u>	<u>\$ 1,977</u>
<b>EXPENDITURES:</b>						
<b>Instruction:</b>						
Salaries of teachers						
Other salaries for instruction						
Purchased professional and technical services						
Purchased professional - educational services						
Other purchased services (400-500 series)					\$ 1,300	
Tuition						
General supplies	\$ 24,000	\$ (98)	\$ 9,829	\$ 2,840	6,758	\$ 1,977
Textbooks						
Other objects						
<b>Total instruction</b>	<u>24,000</u>	<u>(98)</u>	<u>9,829</u>	<u>2,840</u>	<u>8,058</u>	<u>1,977</u>
<b>Support services:</b>						
Salaries of supervisors of instruction						
Salaries of program directors						
Salaries of other professional staff						
Salaries of secretarial & clerical staff						
Other salaries						
Family/Parent Liaison Salary						
Salaries of masters teachers						
Personal services-employee benefits						
Purchased professional and technical services						
Purchased professional - educational services						
Purchased professional - educational services - pre-k						
Other purchased professional education services						
Rentals						
Other purchased services		370				
Contracted services - transportation (bet. home & school)						
Contracted services - transportation (field trips)						
Tuition						
Travel/fieldtrips						
Supplies and materials						
Other objects						
Indirect costs						
<b>Total support services</b>	<u>-</u>	<u>370</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Facilities acquisition and construction services:</b>						
Instructional equipment						
Noninstructional equipment						
<b>Total facilities acquisition and construction services</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Contributions to Charter Schools</b>						
<b>Total expenditures</b>	<u>24,000</u>	<u>272</u>	<u>9,829</u>	<u>2,840</u>	<u>8,058</u>	<u>1,977</u>
<b>Other Financing (uses)</b>						
Transfer to school based budget - current year	-	-	-	-	-	-
<b>Total other financing (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Outflows</b>	<u>24,000</u>	<u>272</u>	<u>9,829</u>	<u>2,840</u>	<u>8,058</u>	<u>1,977</u>
<b>Excess (deficiency) of revenues over (under) expenditures and other financing (uses)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**JERSEY CITY PUBLIC SCHOOLS**  
Special Revenue Fund  
Combining Schedule of Program Revenues and Expenditures - Budgetary Basis  
for the Fiscal Year Ended June 30, 2015

	Local Proj. PS #015	Rutgers PS#16	Total
<b>REVENUES:</b>			
Federal sources			\$ 29,591,955
State sources			65,988,794
Local sources	\$ 1,000	\$ 8	486,366
<b>Total revenues</b>	<b>\$ 1,000</b>	<b>\$ 8</b>	<b>\$ 96,067,115</b>
<b>EXPENDITURES:</b>			
Instruction:			
Salaries of teachers			\$ 18,147,772
Other salaries for instruction			6,688,696
Purchased professional and technical services			195,395
Purchased professional - educational services			8,000
Other purchased services (400-500 series)			525,342
Tuition			5,658,946
General supplies	\$ 1,000	\$ 8	5,403,018
Textbooks			218,292
Other objects			219,612
<b>Total instruction</b>	<b>1,000</b>	<b>8</b>	<b>37,065,073</b>
Support services:			
Salaries of supervisors of instruction			848,754
Salaries of program directors			152,739
Salaries of other professional staff			3,892,630
Salaries of secretarial & clerical staff			278,285
Other salaries			2,140,028
Family/Parent Liaison Salary			100,420
Salaries of masters teachers			1,515,557
Personal services-employee benefits			8,019,782
Purchased professional and technical services			4,171,151
Purchased professional - educational services			688,928
Purchased professional - educational services - pre-k			27,149,124
Other purchased professional education services			65,292
Rentals			486,804
Other purchased services			932,786
Contracted services - transportation (bet. home & school)			613,384
Contracted services - transportation (field trips)			57,554
Tuition			15,086
Travel/fieldtrips			5,723
Supplies and materials			1,551,593
Other objects			171,207
Indirect costs			64,350
<b>Total support services</b>	<b>-</b>	<b>-</b>	<b>52,941,177</b>
Facilities acquisition and construction services:			
Instructional equipment			481,023
Noninstructional equipment			31,414
<b>Total facilities acquisition and construction services</b>	<b>-</b>	<b>-</b>	<b>512,437</b>
Contributions to Charter Schools			
			1,190,160
<b>Total expenditures</b>	<b>1,000</b>	<b>8</b>	<b>91,708,847</b>
Other Financing (uses)			
Transfer to school based budget - current year			4,358,268
<b>Total other financing (uses)</b>	<b>-</b>	<b>-</b>	<b>4,358,268</b>
<b>Total Outflows</b>	<b>1,000</b>	<b>8</b>	<b>96,067,115</b>
Excess (deficiency) of revenues over (under) expenditures and other financing (uses)	\$ -	\$ -	\$ -

**JERSEY CITY PUBLIC SCHOOLS**  
**Special Revenue Fund**  
**Schedule of Preschool Education Aid Expenditures**  
**Preschool - All Programs**  
**Budgetary Basis**  
**for the Fiscal Year Ended June 30, 2015**

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Favorable/ (Unfavorable)
<b>EXPENDITURES:</b>					
<b>Instruction:</b>					
Salaries of teachers	\$ 14,259,640	\$ 153,168	\$ 14,412,808	\$ 13,778,234	\$ 634,574
Other salaries for instruction	6,393,444	99,195	6,492,639	6,380,436	112,203
Other purchased services (400-500 series)	112,725	2,426	115,151	86,832	28,319
General Supplies	334,000	79,568	413,568	225,231	188,337
Other objects	-	2,316	2,316	2,315	1
<b>Total instruction</b>	<u>21,099,809</u>	<u>336,673</u>	<u>21,436,482</u>	<u>20,473,048</u>	<u>963,434</u>
<b>Support services:</b>					
Salaries of supervisors of instruction	688,393		688,393	566,374	122,019
Salaries of Program Directors	281,860		281,860	152,739	129,121
Salaries of other professional staff	4,231,865		4,231,865	3,643,900	587,965
Salaries of secretarial & clerical staff	379,894	621	380,515	208,036	172,479
Other Salaries	689,844	(1,691)	688,153	635,709	52,444
Salaries of Community Parent Involvement Spec.	99,442	2,678	102,120	100,420	1,700
Salaries of Master Teachers	1,937,426	(2,678)	1,934,748	1,515,557	419,191
Personal services-employee benefits	9,168,481	134,403	9,302,884	7,111,675	2,191,209
Purchased educational services - contracted Pre-k	25,300,095	2,412,540	27,712,635	27,149,124	563,511
Other purchased professional - Ed. Services	3,324,577	(2,992,947)	331,630	65,292	266,338
Rentals	594,115	7,000	601,115	479,359	121,756
Contracted services - transportation (Bet. Home & School)	613,384		613,384	613,384	-
Contracted services - transportation (Field Trips)	75,150	1,248	76,398	57,554	18,844
Travel	26,000		26,000	3,278	22,722
Supplies and materials	225,652	(32,847)	192,805	89,371	103,434
Other objects	50,000	114,000	164,000	163,820	180
<b>Total support services</b>	<u>47,686,178</u>	<u>(357,673)</u>	<u>47,328,505</u>	<u>42,555,592</u>	<u>4,772,913</u>
<b>Facilities acquisition and construction services:</b>					
Instructional equipment	150,000	18,000	168,000	54,556	113,444
Noninstructional equipment	50,000	3,000	53,000	29,266	23,734
<b>Total facilities acquisition and construction services</b>	<u>200,000</u>	<u>21,000</u>	<u>221,000</u>	<u>83,822</u>	<u>137,178</u>
Contributions to Charter Schools	1,190,160	-	1,190,160	1,190,160	-
<b>Total expenditures</b>	<u>\$ 70,176,147</u>	<u>\$ -</u>	<u>\$ 70,176,147</u>	<u>\$ 64,302,622</u>	<u>\$ 5,873,525</u>

**CALCULATION OF BUDGET AND CARRYOVER**

Total revised 2014-15 preschool education aid allocation	\$ 64,808,484
Add: actual carryover June 30, 2014	6,757,312
Add: prior year accrual canceled	491,160
<b>Total preschool education aid funds available for 2014/15 budget</b>	<u>72,056,956</u>
Less: 2014-15 budgeted preschool education aid	(70,176,147)
	1,880,809
Add: June 30, 2015 unexpended preschool education aid	5,873,525
2014-15 carryover - preschool education aid	\$ 7,754,334
2014-15 preschool education aid carryover aid budgeted for preschool programs 2015-16	<u>\$ 1,376,425</u>

# Capital Projects Fund

**JERSEY CITY PUBLIC SCHOOLS**  
**Capital Projects Fund**  
**Summary Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budgetary Basis**  
**for the Fiscal Year Ended June 30, 2015**

Revenues:	
State Source:	
SDA grant	\$ 30,452,216
Local Sources:	
Other local revenues	1,457,047
Interest earnings	66
Total revenues	<u>31,909,329</u>
Expenditures:	
Construction services	<u>26,848,581</u>
Total expenditures	<u>26,848,581</u>
Excess of revenues over expenditures	5,060,748
Other financing uses:	
Transfers out	(66)
Total other financing uses	<u>(66)</u>
Excess of revenues over expenditures and other Financing Uses	5,060,682
Fund balance - beginning	<u>116,140</u>
Fund balance - ending	<u><u>\$ 5,176,822</u></u>
<u>Reconciliation of Fund Balance:</u>	
Fund Balance, Budgetary Basis	\$ 5,176,822
GAAP Basis Revenues not Recognized	<u>(3,858,730)</u>
Fund Balance - June 30, 2015 GAAP Basis	<u><u>\$ 1,318,092</u></u>

**JERSEY CITY PUBLIC SCHOOLS**  
**Capital Projects Fund**  
**Schedule of Project Revenues, Expenditures, Project Balances, and Project Status - Budgetary Basis**  
**Solar Panels and Associated Equipment**  
**for the Fiscal Year Ended June 30, 2015**

	Prior Years	Current Year	Totals	Revised Authorized Cost
<b>Revenues and other financing sources</b>				
Transfer from capital outlay	\$ 3,600,000		\$ 3,600,000	\$ 3,600,000
Interest earned	3,583		3,583	3,583
Total revenues	<u>3,603,583</u>		<u>3,603,583</u>	<u>3,603,583</u>
<b>Expenditures and other financing uses</b>				
Construction services	3,233,187	\$ 175,400	3,408,587	3,603,583
Total expenditures	<u>3,233,187</u>		<u>3,408,587</u>	<u>3,603,583</u>
Excess of revenues over expenditures	<u>\$ 370,396</u>	<u>\$ -</u>	<u>\$ 194,996</u>	<u>\$ -</u>

**Additional project information:**

Project number	*
Grant date/letter of notification	*
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	100.00%
Original target completion date	*
Revised target completion date	*

\* - Information not available

**JERSEY CITY PUBLIC SCHOOLS**  
**Capital Projects Fund**  
**Schedule of Project Revenues, Expenditures, Project Balances, and Project Status - Budgetary Basis**  
**Acquisition of Various Equipment**  
**for the Fiscal Year Ended June 30, 2015**

	Prior Years	Current Year	Totals	Revised Authorized Cost
<b>Revenues and other financing sources</b>				
Capital lease proceeds	\$ 3,000,000		\$ 3,000,000	\$ 3,000,000
Total revenues	<u>3,000,000</u>		<u>3,000,000</u>	<u>3,000,000</u>
<b>Expenditures and other financing uses</b>				
Acquisition of various equipment	1,846,025		1,846,025	3,000,000
Total expenditures	<u>1,846,025</u>		<u>1,846,025</u>	<u>3,000,000</u>
Excess of revenues over expenditures	<u>\$ 1,153,975</u>	<u>\$ -</u>	<u>\$ 1,153,975</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	0.00%
Percentage completion	61.53%
Original target completion date	6/30/2013
Revised target completion date	6/30/2016

\* - Information not available

**JERSEY CITY PUBLIC SCHOOLS**  
**Capital Projects Fund**  
**Schedule of Project Revenues, Expenditures, Project Balances, and Project Status - Budgetary Basis**  
**New Construction of Frank R. Conwell Public School Number 3 - School Facility Project**  
**for the Fiscal Year Ended June 30, 2015**

	Prior Years	Current Year	Totals	Revised Authorized Cost
<b>Revenues and other financing sources</b>				
State sources - SDA Grant	\$ 43,105,038	\$ 45,090	\$ 43,150,128	\$ 43,150,128
Total revenues	<u>43,105,038</u>	<u>45,090</u>	<u>43,150,128</u>	<u>43,150,128</u>
<b>Expenditures and other financing uses</b>				
Construction services	42,521,855	49,667	42,571,522	42,669,428
Acquisition of land	480,700		480,700	480,700
Total expenditures	<u>43,002,555</u>	<u>49,667</u>	<u>43,052,222</u>	<u>43,150,128</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 102,483</u>	<u>\$ (4,577)</u>	<u>\$ 97,906</u>	<u>\$ -</u>

**Additional project information:**

Project number	2390-N01-99-0227
Grant date/letter of notification	1999
Original authorized cost	\$ 32,167,299
Additional authorized cost	10,982,829
Revised authorized cost	\$ 43,150,128
Percentage increase over original authorized cost	34.14%
Percentage completion	100.00%
Original target completion date	*
Revised target completion date	*

\* - Information not available

**JERSEY CITY PUBLIC SCHOOLS**  
**Capital Projects Fund**  
**Schedule of Project Revenues, Expenditures, Project Balances, and Project Status - Budgetary Basis**  
**New Construction of Frank R. Conwell Middle School Number 4 - School Facility Project**  
**for the Fiscal Year Ended June 30, 2015**

	Prior Years	Current Year	Totals	Revised Authorized Cost
<b>Revenues and other financing sources</b>				
State sources - SDA Grant	\$ 51,956,832	\$ 63,389	\$ 52,020,221	\$ 52,020,221
Total revenues	<u>51,956,832</u>	<u>63,389</u>	<u>52,020,221</u>	<u>52,020,221</u>
<b>Expenditures and other financing uses</b>				
Construction services	51,864,260	67,237	51,931,497	52,020,221
Total expenditures	<u>51,864,260</u>	<u>67,237</u>	<u>51,931,497</u>	<u>52,020,221</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 92,572</u>	<u>\$ (3,848)</u>	<u>\$ 88,724</u>	<u>\$ -</u>

**Additional project information:**

Project number	2390-N02-99-0228
Grant date/letter of notification	1999
Original authorized cost	\$ 44,596,104
Additional authorized cost	7,424,117
Revised authorized cost	\$ 52,020,221
Percentage increase over original authorized cost	16.65%
Percentage completion	99.83%
Original target completion date	*
Revised target completion date	*

\* - Information not available

**JERSEY CITY PUBLIC SCHOOLS**  
**Capital Projects Fund**  
**Schedule of Project Revenues, Expenditures, Project Balances, and Project Status - Budgetary Basis**  
**New Construction of Heights Middle School Number 3 - School Facility Project**  
**for the Fiscal Year Ended June 30, 2015**

	Prior Years	Current Year	Totals	Revised Authorized Cost
<b>Revenues and other financing sources</b>				
State sources - SDA Grant	\$ 62,205,536	\$ 116	\$ 62,205,652	\$ 62,205,652
Total revenues	<u>62,205,536</u>	<u>116</u>	<u>62,205,652</u>	<u>62,205,652</u>
<b>Expenditures and other financing uses</b>				
Construction services	57,887,131	116	57,887,247	57,892,689
Acquisition of land	4,312,963		4,312,963	4,312,963
Total expenditures	<u>62,200,094</u>	<u>116</u>	<u>62,200,210</u>	<u>62,205,652</u>
Excess of revenues over expenditures	<u>\$ 5,442</u>	<u>\$ -</u>	<u>\$ 5,442</u>	<u>\$ -</u>

**Additional project information:**

Project number	2390-N03-99-0147
Grant date/letter of notification	1999
Original authorized cost	\$ 47,305,602
Additional authorized cost	14,900,050
Revised authorized cost	\$ 62,205,652

Percentage increase over original authorized cost	31.50%
Percentage completion	100.00%
Original target completion date	*
Revised target completion date	*

\* - Information not available

**JERSEY CITY PUBLIC SCHOOLS**  
**Capital Projects Fund**  
**Schedule of Project Revenues, Expenditures, Project Balances, and Project Status - Budgetary Basis**  
**Rehabilitation of James J. Ferris High School - School Facility Project**  
**for the Fiscal Year Ended June 30, 2015**

	Prior Years	Current Year	Totals	Revised Authorized Cost
<b>Revenues and other financing sources</b>				
State sources - SDA Grant	\$ 3,550,762		\$ 3,550,762	\$ 3,550,762
Total revenues	<u>3,550,762</u>		<u>3,550,762</u>	<u>3,550,762</u>
<b>Expenditures and other financing uses</b>				
Construction services	2,320,769		2,320,769	3,550,762
Total expenditures	<u>2,320,769</u>		<u>2,320,769</u>	<u>3,550,762</u>
Excess of revenues over expenditures	<u>\$ 1,229,993</u>	<u>\$ -</u>	<u>\$ 1,229,993</u>	<u>\$ -</u>

**Additional project information:**

Project number	2390-060-01-0583
Grant date/letter of notification	2001
Original authorized cost	\$ 3,134,957
Additional authorized cost	415,805
Revised authorized cost	\$ 3,550,762

Percentage increase over original authorized cost	13.26%
Percentage completion	65.36%
Original target completion date	*
Revised target completion date	*

\* - Information not available

**JERSEY CITY PUBLIC SCHOOLS**  
**Capital Projects Fund**  
**Schedule of Project Revenues, Expenditures, Project Balances, and Project Status - Budgetary Basis**  
**Rehabilitation of Lincoln High School (Dr. C. T. Epps Freshman Academy) - School Facility Project**  
**for the Fiscal Year Ended June 30, 2015**

	Prior Years	Current Year	Totals	Revised Authorized Cost
<b>Revenues and other financing sources</b>				
State sources - SDA Grant	\$ 19,404,157	\$ 61,334	\$ 19,465,491	\$ 19,465,491
Total revenues	<u>19,404,157</u>	<u>61,334</u>	<u>19,465,491</u>	<u>19,465,491</u>
<b>Expenditures and other financing uses</b>				
Construction services	19,397,758	35,342	19,433,100	19,465,491
Total expenditures	<u>19,397,758</u>	<u>35,342</u>	<u>19,433,100</u>	<u>19,465,491</u>
Excess of revenues over expenditures	<u>\$ 6,399</u>	<u>\$ 25,992</u>	<u>\$ 32,391</u>	<u>\$ -</u>

**Additional project information:**

Project number	2390-070-01-0582
Grant date/letter of notification	2001
Original authorized cost	\$ 12,904,012
Additional authorized cost	6,561,479
Revised authorized cost	\$ 19,465,491
Percentage increase over original authorized cost	50.85%
Percentage completion	100.00%
Original target completion date	*
Revised target completion date	*

\* - Information not available

**JERSEY CITY PUBLIC SCHOOLS**  
**Capital Projects Fund**  
**Schedule of Project Revenues, Expenditures, Project Balances, and Project Status - Budgetary Basis**  
**Rehabilitation of Lincoln High School (Dr. C. T. Epps Freshman Academy) - School Facility Project**  
**for the Fiscal Year Ended June 30, 2015**

	Prior Years	Current Year	Totals	Revised Authorized Cost
<b>Revenues and other financing sources</b>				
State sources - SDA Grant	\$ 2,803,638	\$ (739,903)	\$ 2,063,735	\$ 2,063,735
Total revenues	<u>2,803,638</u>	<u>(739,903)</u>	<u>2,063,735</u>	<u>2,063,735</u>
<b>Expenditures and other financing uses</b>				
Construction services	2,063,735		2,063,735	2,063,735
Total expenditures	<u>2,063,735</u>		<u>2,063,735</u>	<u>2,063,735</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 739,903</u>	<u>\$ (739,903)</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Additional project information:</b>				
Project number	2390-070-01-0811			
Grant date/letter of notification	2001			
Original authorized cost	\$ 2,803,638			
Reduced authorized cost	(739,903)			
Revised authorized cost	\$ 2,063,735			
Percentage decrease over original authorized cost	-26.39%			
Percentage completion	100.00%			
Original target completion date	*			
Revised target completion date	*			

\* - Information not available

**JERSEY CITY PUBLIC SCHOOLS**  
**Capital Projects Fund**  
**Schedule of Project Revenues, Expenditures, Project Balances, and Project Status - Budgetary Basis**  
**Rehabilitation of The Academy I Middle School - Health & Safety**  
**for the Fiscal Year Ended June 30, 2015**

	Prior Years	Current Year	Totals	Revised Authorized Cost
<b>Revenues and other financing sources</b>				
State sources - SDA Grant	\$ 954,167		\$ 954,167	\$ 954,167
Total revenues	<u>954,167</u>		<u>954,167</u>	<u>954,167</u>
<b>Expenditures and other financing uses</b>				
Construction services	943,127		943,127	954,167
Total expenditures	<u>943,127</u>		<u>943,127</u>	<u>954,167</u>
Excess of revenues over expenditures	<u>\$ 11,040</u>	<u>\$ -</u>	<u>\$ 11,040</u>	<u>\$ -</u>

**Additional project information:**

Project number	2390-095-01-1109
Grant date/letter of notification	2001
Original authorized cost	\$ 893,161
Additional authorized cost	61,006
Revised authorized cost	\$ 954,167

Percentage increase over original authorized cost	6.83%
Percentage completion	100.00%
Original target completion date	*
Revised target completion date	*

\* - Information not available

**JERSEY CITY PUBLIC SCHOOLS**  
**Capital Projects Fund**  
**Schedule of Project Revenues, Expenditures, Project Balances, and Project Status - Budgetary Basis**  
**New Construction of Public School Number 20 - School Facility Project**  
**for the Fiscal Year Ended June 30, 2015**

	Prior Years	Current Year	Totals	Revised Authorized Cost
<b>Revenues and other financing sources</b>				
State sources - SDA Grant	\$ 41,581,935	\$ 1,123,504	\$ 42,705,439	\$ 42,705,439
Total revenues	<u>41,581,935</u>	<u>1,123,504</u>	<u>42,705,439</u>	<u>42,705,439</u>
<b>Expenditures and other financing uses</b>				
Construction services	10,974,373	19,626,559	30,600,932	39,371,996
Acquisition of land	3,333,443		3,333,443	3,333,443
Total expenditures	<u>14,307,816</u>	<u>19,626,559</u>	<u>33,934,375</u>	<u>42,705,439</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 27,274,119</u>	<u>\$ (18,503,055)</u>	<u>\$ 8,771,064</u>	<u>\$ -</u>

**Additional project information:**

Project number	2390-190-01-0581
Grant date/letter of notification	2001
Original authorized cost	\$ 8,908,156
Additional authorized cost	33,797,283
Revised authorized cost	\$ 42,705,439

Percentage increase over original authorized cost	379.40%
Percentage completion	79.46%
Original target completion date	*
Revised target completion date	*

\* - Information not available

**JERSEY CITY PUBLIC SCHOOLS**  
**Capital Projects Fund**  
**Schedule of Project Revenues, Expenditures, Project Balances, and Project Status - Budgetary Basis**  
**Addition and Rehabilitation of Public School Number 24 - School Facility Project**  
**for the Fiscal Year Ended June 30, 2015**

	Prior Years	Current Year	Totals	Revised Authorized Cost
<b>Revenues and other financing sources</b>				
State sources - SDA Grant	\$ 5,666,199	\$ (610,186)	\$ 5,056,013	\$ 5,056,013
Total revenues	<u>5,666,199</u>	<u>(610,186)</u>	<u>5,056,013</u>	<u>5,056,013</u>
<b>Expenditures and other financing uses</b>				
Construction services	3,219,961		3,219,961	3,219,961
Acquisition of land	1,836,052		1,836,052	1,836,052
Total expenditures	<u>5,056,013</u>		<u>5,056,013</u>	<u>5,056,013</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 610,186</u>	<u>\$ (610,186)</u>	<u>\$ -</u>	<u>\$ -</u>

**Additional project information:**

Project number	2390-220-01-0580
Grant date/letter of notification	2001
Original authorized cost	\$ 5,784,695
Reduced authorized cost	(728,682)
Revised authorized cost	\$ 5,056,013
Percentage decrease over original authorized cost	-12.60%
Percentage completion	100.00%
Original target completion date	*
Revised target completion date	*

\* - Information not available

**JERSEY CITY PUBLIC SCHOOLS**  
**Capital Projects Fund**  
**Schedule of Project Revenues, Expenditures, Project Balances, and Project Status - Budgetary Basis**  
**New Construction of Public School Number 3 - School Facility Project**  
**for the Fiscal Year Ended June 30, 2015**

	Prior Years	Current Year	Totals	Revised Authorized Cost
<b>Revenues and other financing sources</b>				
State sources - SDA Grant	\$ 44,803,540	\$ 21,758	\$ 44,825,298	\$ 44,825,298
Total revenues	<u>44,803,540</u>	<u>21,758</u>	<u>44,825,298</u>	<u>44,825,298</u>
<b>Expenditures and other financing uses</b>				
Construction services	4,915,837	3,312,331	8,228,168	37,672,278
Acquisition of land	7,153,020		7,153,020	7,153,020
Total expenditures	<u>12,068,857</u>	<u>3,312,331</u>	<u>15,381,188</u>	<u>44,825,298</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 32,734,683</u>	<u>\$ (3,290,573)</u>	<u>\$ 29,444,110</u>	<u>\$ -</u>

**Additional project information:**

Project number	2390-x03-01-0587
Grant date/letter of notification	2001
Original authorized cost	\$ 10,843,831
Additional authorized cost	33,981,467
Revised authorized cost	\$ 44,825,298

Percentage increase over original authorized cost	313.37%
Percentage completion	34.31%
Original target completion date	*
Revised target completion date	*

\* - Information not available

**JERSEY CITY PUBLIC SCHOOLS**  
**Capital Projects Fund**  
**Schedule of Project Revenues, Expenditures, Project Balances, and Project Status - Budgetary Basis**  
**New Construction of Early Childhood Center Number 13 - School Facility Project**  
**for the Fiscal Year Ended June 30, 2015**

	Prior Years	Current Year	Totals	Revised Authorized Cost
<b>Revenues and other financing sources</b>				
State sources - SDA Grant	\$ 7,770,946	\$ (1,966,793)	\$ 5,804,153	\$ 5,804,153
Total revenues	<u>7,770,946</u>	<u>(1,966,793)</u>	<u>5,804,153</u>	<u>5,804,153</u>
<b>Expenditures and other financing uses</b>				
Construction services	3,955,580	39,832	3,995,412	4,052,967
Acquisition of land	1,751,186		1,751,186	1,751,186
Total expenditures	<u>5,706,766</u>	<u>39,832</u>	<u>5,746,598</u>	<u>5,804,153</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 2,064,180</u>	<u>\$ (2,006,625)</u>	<u>\$ 57,555</u>	<u>\$ -</u>

**Additional project information:**

Project number	2390-x13-01-0593
Grant date/letter of notification	2001
Original authorized cost	\$ 6,855,570
Reduced authorized cost	(1,051,417)
Revised authorized cost	\$ 5,804,153

Percentage decrease over original authorized cost	-15.34%
Percentage completion	99.01%
Original target completion date	*
Revised target completion date	*

\* - Information not available

**JERSEY CITY PUBLIC SCHOOLS**  
**Capital Projects Fund**  
**Schedule of Project Revenues, Expenditures, Project Balances, and Project Status - Budgetary Basis**  
**New Construction of Early Childhood Center Number 14 - School Facility Project**  
**for the Fiscal Year Ended June 30, 2015**

	Prior Years	Current Year	Totals	Revised Authorized Cost
<b>Revenues and other financing sources</b>				
State sources - SDA Grant	\$ 3,821,316	\$ (1,224,050)	\$ 2,597,266	\$ 2,597,266
Total revenues	<u>3,821,316</u>	<u>(1,224,050)</u>	<u>2,597,266</u>	<u>2,597,266</u>
<b>Expenditures and other financing uses</b>				
Construction services	1,425,736	2,854	1,428,590	2,597,266
Total expenditures	<u>1,425,736</u>	<u>2,854</u>	<u>1,428,590</u>	<u>2,597,266</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 2,395,580</u>	<u>\$ (1,226,904)</u>	<u>\$ 1,168,676</u>	<u>\$ -</u>

**Additional project information:**

Project number	2390-x14-01-0594
Grant date/letter of notification	2001
Original authorized cost	\$ 3,809,358
Reduced authorized cost	(1,212,092)
Revised authorized cost	\$ 2,597,266

Percentage decrease over original authorized cost	-31.82%
Percentage completion	55.00%
Original target completion date	*
Revised target completion date	*

\* - Information not available

**JERSEY CITY PUBLIC SCHOOLS**  
**Capital Projects Fund**  
**Schedule of Project Revenues, Expenditures, Project Balances, and Project Status - Budgetary Basis**  
**Rehabilitation of William L. Dickinson High School - School Facility Project**  
**for the Fiscal Year Ended June 30, 2015**

	Prior Years	Current Year	Totals	Revised Authorized Cost
<b>Revenues and other financing sources</b>				
State sources - SDA Grant	\$ 41,065	\$ (11,623)	\$ 29,442	\$ 29,442
Total revenues	<u>41,065</u>	<u>(11,623)</u>	<u>29,442</u>	<u>29,442</u>
<b>Expenditures and other financing uses</b>				
Construction services	29,442		29,442	29,442
Total expenditures	<u>29,442</u>		<u>29,442</u>	<u>29,442</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 11,623</u>	<u>\$ (11,623)</u>	<u>\$ -</u>	<u>\$ -</u>

**Additional project information:**

Project number	2390-080-06-0FAH
Grant date/letter of notification	2006
Original authorized cost	\$ 41,065
Reduced authorized cost	(11,623)
Revised authorized cost	\$ 29,442

Percentage decrease over original authorized cost	-28.30%
Percentage completion	100.00%
Original target completion date	*
Revised target completion date	*

\* - Information not available

**JERSEY CITY PUBLIC SCHOOLS**  
**Capital Projects Fund**  
**Schedule of Project Revenues, Expenditures, Project Balances, and Project Status - Budgetary Basis**  
**New Construction of Replacement of Public School Number 35 - School Facility Project**  
**for the Fiscal Year Ended June 30, 2015**

	Prior Years	Current Year	Totals	Revised Authorized Cost
<b>Revenues and other financing sources</b>				
State sources - SDA Grant	\$ 2,757,032	\$ (1,845,719)	\$ 911,313	\$ 911,313
Total revenues	<u>2,757,032</u>	<u>(1,845,719)</u>	<u>911,313</u>	<u>911,313</u>
<b>Expenditures and other financing uses</b>				
Construction services	911,313		911,313	911,313
Total expenditures	<u>911,313</u>		<u>911,313</u>	<u>911,313</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 1,845,719</u>	<u>\$ (1,845,719)</u>	<u>\$ -</u>	<u>\$ -</u>

**Additional project information:**

Project number	2390-N08-02-1143
Grant date/letter of notification	2002
Original authorized cost	\$ 2,704,213
Reduced authorized cost	(1,792,900)
Revised authorized cost	\$ 911,313
Percentage decrease over original authorized cost	-66.30%
Percentage completion	100.00%
Original target completion date	*
Revised target completion date	*

\* - Information not available

**JERSEY CITY PUBLIC SCHOOLS**  
**Capital Projects Fund**  
**Schedule of Project Revenues, Expenditures, Project Balances, and Project Status - Budgetary Basis**  
**Rehabilitation of Henry Snyder High School - School Facility Project**  
**for the Fiscal Year Ended June 30, 2015**

	Prior Years	Current Year	Totals	Revised Authorized Cost
<b>Revenues and other financing sources</b>				
State sources - SDA Grant	\$ 19,881	\$ (3,296)	\$ 16,585	\$ 16,585
Total revenues	<u>19,881</u>	<u>(3,296)</u>	<u>16,585</u>	<u>16,585</u>
<b>Expenditures and other financing uses</b>				
Construction services	16,585		16,585	16,585
Total expenditures	<u>16,585</u>		<u>16,585</u>	<u>16,585</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 3,296</u>	<u>\$ (3,296)</u>	<u>\$ -</u>	<u>\$ -</u>

**Additional project information:**

Project number	2390-050-06-0FAK
Grant date/letter of notification	2006
Original authorized cost	\$ 19,881
Reduced authorized cost	(3,296)
Revised authorized cost	\$ 16,585
Percentage decrease over original authorized cost	-16.58%
Percentage completion	100.00%
Original target completion date	*
Revised target completion date	*

\* - Information not available

**JERSEY CITY PUBLIC SCHOOLS**  
**Capital Projects Fund**  
**Schedule of Project Revenues, Expenditures, Project Balances, and Project Status - Budgetary Basis**  
**Rehabilitation of Duncan Avenue Annex School Number 23 - School Facility Project**  
**for the Fiscal Year Ended June 30, 2015**

	Prior Years	Current Year	Totals	Revised Authorized Cost
<b>Revenues and other financing sources</b>				
State sources - SDA Grant	\$ 28,500	\$ 489,181	\$ 517,681	\$ 517,681
Total revenues	<u>28,500</u>	<u>489,181</u>	<u>517,681</u>	<u>517,681</u>
<b>Expenditures and other financing uses</b>				
Construction services	6,544	96,179	102,723	517,681
Total expenditures	<u>6,544</u>	<u>96,179</u>	<u>102,723</u>	<u>517,681</u>
Excess of revenues over expenditures	<u>\$ 21,956</u>	<u>\$ 393,002</u>	<u>\$ 414,958</u>	<u>\$ -</u>

**Additional project information:**

Project number	2390-210-12-0ABO
Grant date/letter of notification	2013
Original authorized cost	\$ 28,500
Additional authorized cost	489,181
Revised authorized cost	\$ 517,681

Percentage increase over original authorized cost	1,716.42%
Percentage completion	19.84%
Original target completion date	*
Revised target completion date	*

\* - Information not available

**JERSEY CITY PUBLIC SCHOOLS**  
**Capital Projects Fund**  
**Schedule of Project Revenues, Expenditures, Project Balances, and Project Status - Budgetary Basis**  
**Rehabilitation of Nicolas Copernicus School Number 25 - School Facility Project**  
**for the Fiscal Year Ended June 30, 2015**

	Prior Years	Current Year	Totals	Revised Authorized Cost
<b>Revenues and other financing sources</b>				
State sources - SDA Grant	\$ 27,600	\$ 1,161,100	\$ 1,188,700	\$ 1,188,700
Total revenues	<u>27,600</u>	<u>1,161,100</u>	<u>1,188,700</u>	<u>1,188,700</u>
<b>Expenditures and other financing uses</b>				
Construction services	13,701	7,294	20,995	1,188,700
Total expenditures	<u>13,701</u>	<u>7,294</u>	<u>20,995</u>	<u>1,188,700</u>
Excess of revenues over expenditures	<u>\$ 13,899</u>	<u>\$ 1,153,806</u>	<u>\$ 1,167,705</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	1,173,700
Revised authorized cost	\$ 1,188,700
Percentage increase over original authorized cost	7,824.67%
Percentage completion	1.77%
Original target completion date	*
Revised target completion date	*

\* - Information not available

**JERSEY CITY PUBLIC SCHOOLS**  
**Capital Projects Fund**  
**Schedule of Project Revenues, Expenditures, Project Balances, and Project Status - Budgetary Basis**  
**Rehabilitation of Alexander D. Sullivan School Number 30 - School Facility Project**  
**for the Fiscal Year Ended June 30, 2015**

	Prior Years	Current Year	Totals	Revised Authorized Cost
<b>Revenues and other financing sources</b>				
State sources - SDA Grant	\$ 30,500	\$ 483,520	\$ 514,020	\$ 514,020
Total revenues	<u>30,500</u>	<u>483,520</u>	<u>514,020</u>	<u>514,020</u>
<b>Expenditures and other financing uses</b>				
Construction services	5,731	239,488	245,219	514,020
Total expenditures	<u>5,731</u>	<u>239,488</u>	<u>245,219</u>	<u>514,020</u>
Excess of revenues over expenditures	<u>\$ 24,769</u>	<u>\$ 244,032</u>	<u>\$ 268,801</u>	<u>\$ -</u>

**Additional project information:**

Project number	2390-320-12-0ADU
Grant date/letter of notification	2013
Original authorized cost	\$ 15,000
Additional authorized cost	499,020
Revised authorized cost	\$ 514,020
Percentage increase over original authorized cost	3,326.80%
Percentage completion	47.71%
Original target completion date	*
Revised target completion date	*

\* - Information not available

**JERSEY CITY PUBLIC SCHOOLS**  
**Capital Projects Fund**  
**Schedule of Project Revenues, Expenditures, Project Balances, and Project Status - Budgetary Basis**  
**Rehabilitation of James J. Ferris High School - School Facility Project**  
**for the Fiscal Year Ended June 30, 2015**

	Prior Years	Current Year	Totals	Revised Authorized Cost
<b>Revenues and other financing sources</b>				
State sources - SDA Grant	\$ 42,200	\$ 2,532,588	\$ 2,574,788	\$ 2,574,788
Total revenues	<u>42,200</u>	<u>2,532,588</u>	<u>2,574,788</u>	<u>2,574,788</u>
<b>Expenditures and other financing uses</b>				
Construction services	42,200	2,150,513	2,192,713	2,574,788
Total expenditures	<u>42,200</u>	<u>2,150,513</u>	<u>2,192,713</u>	<u>2,574,788</u>
Excess of revenues over expenditures	<u>\$ -</u>	<u>\$ 382,075</u>	<u>\$ 382,075</u>	<u>\$ -</u>

**Additional project information:**

Project number	2390-060-12-0ADQ
Grant date/letter of notification	2013
Original authorized cost	\$ 15,000
Additional authorized cost	2,559,788
Revised authorized cost	\$ 2,574,788
Percentage increase over original authorized cost	1,7065.25%
Percentage completion	85.16%
Original target completion date	*
Revised target completion date	*

\* - Information not available

**JERSEY CITY PUBLIC SCHOOLS**  
**Capital Projects Fund**  
**Schedule of Project Revenues, Expenditures, Project Balances, and Project Status - Budgetary Basis**  
**Rehabilitation of A. Harry Moore School - School Facility Project**  
**for the Fiscal Year Ended June 30, 2015**

	Prior Years	Current Year	Totals	Revised Authorized Cost
<b>Revenues and other financing sources</b>				
State sources - SDA Grant	\$ 15,000	\$ 1,150,525	\$ 1,165,525	\$ 1,165,525
Total revenues	<u>15,000</u>	<u>1,150,525</u>	<u>1,165,525</u>	<u>1,165,525</u>
<b>Expenditures and other financing uses</b>				
Construction services	11,242	9,333	20,575	1,165,525
Total expenditures	<u>11,242</u>	<u>9,333</u>	<u>20,575</u>	<u>1,165,525</u>
Excess of revenues over expenditures	<u>\$ 3,758</u>	<u>\$ 1,141,192</u>	<u>\$ 1,144,950</u>	<u>\$ -</u>

**Additional project information:**

Project number	2390-167-12-0ADR
Grant date/letter of notification	2013
Original authorized cost	\$ 15,000
Additional authorized cost	1,150,525
Revised authorized cost	\$ 1,165,525
Percentage increase over original authorized cost	7,670.17%
Percentage completion	1.77%
Original target completion date	*
Revised target completion date	*

\* - Information not available

**JERSEY CITY PUBLIC SCHOOLS**  
**Capital Projects Fund**  
**Schedule of Project Revenues, Expenditures, Project Balances, and Project Status - Budgetary Basis**  
**Rehabilitation of Nicolas Copernicus School Number 25 - School Facility Project**  
**for the Fiscal Year Ended June 30, 2015**

	Prior Years	Current Year	Totals	Revised Authorized Cost
<b>Revenues and other financing sources</b>				
State sources - SDA Grant	\$ 34,800	\$ 1,501,300	\$ 1,536,100	\$ 1,536,100
Total revenues	<u>34,800</u>	<u>1,501,300</u>	<u>1,536,100</u>	<u>1,536,100</u>
<b>Expenditures and other financing uses</b>				
Construction services	19,422	1,036,436	1,055,858	1,536,100
Total expenditures	<u>19,422</u>	<u>1,036,436</u>	<u>1,055,858</u>	<u>1,536,100</u>
Excess of revenues over expenditures	<u>\$ 15,378</u>	<u>\$ 464,864</u>	<u>\$ 480,242</u>	<u>\$ -</u>
<b>Additional project information:</b>				
Project number	2390-230-12-0ADS			
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	10,140.67%			
Percentage completion	68.74%			
Original target completion date	*			
Revised target completion date	*			

\* - Information not available

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

for the Fiscal Year Ended June 30, 2015

Project Title/Issue	Approval Date	Ref.	Revised Budgetary Appropriations	GAAP Expenditures to Date		Unexpended Balance June 30, 2015
				Prior Years	Current Year	
<b>In District Local Projects</b>						
New Public School #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
Convert PS #32 to House Academy High School (96-018A)			17,250,000	17,194,970		55,030
Acquire Sites for Pre-k Classes and Programs (00-040A)			837,482			837,482
Acquires Sites for Pre-k Classes and Programs (00-040B)			1,721,748	5,000		1,716,748
Install New Roof at Various Schools (94-129)			1,983,312	1,982,751		561
Construction of Alternate Public School #25 (J-441)			1,650,000	1,330,135		319,865
Improvements to Dickinson HS (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 #41 (J859)			500,000	345,196		154,804
A. Harry Moore School (C-497)			5,000,000	4,642,113		357,887
Subtotal - In District Local Projects			55,852,552	51,223,783		4,628,769
<b>Local Projects</b>						
Solar Panels and Associated Equipment	2009	F-1a	3,603,583	3,233,187	\$ 175,400	194,996
Acquisition of Various Equipment	2011	F-1b	3,000,000	1,846,025		1,153,975
Subtotal - Local Projects			6,603,583	5,079,212	175,400	1,348,971
<b>District Administered SDA Fund Projects</b>						
Rehabilitation of Nicolas Copernicus School Number 25 - School Facility Project	2013	F-1s	1,188,700	13,701	7,294	1,167,705
Rehabilitation of Alexander D. Sullivan School Number 30 - School Facility Project	2013	F-1t	514,020	5,731	239,488	268,801
Rehabilitation of James J. Ferris High School - School Facility Project	2013	F-1u	2,574,788	42,200	2,150,513	382,075
Rehabilitation of A. Harry Moore School - School Facility Project	2013	F-1v	1,165,525	11,242	9,333	1,144,950
Rehabilitation of Nicolas Copernicus School Number 25 - School Facility Project	2013	F-1w	1,536,100	19,422	1,036,436	480,242
Rehabilitation of Duncan Avenue Annex School Number 23 - School Facility Project	2013	F-1r	517,681	6,544	96,179	414,958
Subtotal - District Administered SDA Fund Projects			7,496,814	98,840	3,539,243	3,858,731
<b>SDA Administered Projects</b>						
New Construction of Frank R. Conwell Public School Number 3 - School Facility Project	1999	F-1c	43,150,128	43,002,555	49,667	97,906
New Construction of Frank R. Conwell Middle School Number 4 - School Facility Project	1999	F-1d	52,020,221	51,864,260	67,237	88,724
New Construction of Heights Middle School Number 3 - School Facility Project	1999	F-1e	62,205,652	62,200,094	116	5,442
Rehabilitation of James J. Ferris High School - School Facility Project	2001	F-1f	3,550,762	2,320,769		1,229,993
Rehabilitation of Lincoln High School (Dr. C. T. Epps Freshman Academy) - School Facility Project	2001	F-1g	19,465,491	19,397,758	35,342	32,391
Rehabilitation of Lincoln High School (Dr. C. T. Epps Freshman Academy) - School Facility Project	2001	F-1h	2,063,735	2,063,735		
Rehabilitation of The Academy Middle School - Health & Safety	2001	F-1i	954,167	943,127		11,040

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

for the Fiscal Year Ended June 30, 2015

Project Title/Issue	Approval Date	Ref.	Revised Budgetary Appropriations	GAAP Expenditures to Date		Unexpended Balance June 30, 2015
				Prior Years	Current Year	
New Construction of Public School Number 20 - School Facility Project	2001	F-1j	\$ 42,705,439	\$ 14,307,816	\$ 19,626,559	\$ 8,771,064
Addition and Rehabilitation of Public School Number 24 - School Facility Project	2001	F-1k	5,056,013	5,056,013		
New Construction of Public School Number 3 - School Facility Project	2001	F-1l	44,825,298	12,068,857	3,312,331	29,444,110
New Construction of Early Childhood Center Number 13 - School Facility Project	2001	F-1m	5,804,153	5,706,766	39,832	57,555
New Construction of Early Childhood Center Number 14 - School Facility Project	2001	F-1n	2,597,266	1,425,736	2,854	1,168,676
Rehabilitation of William L. Dickinson High School - School Facility Project	2006	F-1o	29,442	29,442		
New Construction of Replacement of Public School Number 35 - School Facility Project	2002	F-1p	911,313	911,313		
Rehabilitation of Henry Snyder High School - School Facility Project	2006	F-1q	16,585	16,585		
Subtotal - SDA Administered Projects			<u>285,355,665</u>	<u>221,314,826</u>	<u>23,133,938</u>	<u>40,906,901</u>
Total District Projects			<u>\$ 355,308,614</u>	<u>\$ 277,716,661</u>	<u>\$ 26,848,581</u>	<u>\$ 50,743,372</u>

\* - Information not available

# Enterprise Funds

**JERSEY CITY PUBLIC SCHOOLS**  
**Enterprise Funds**  
**Combining Statements of Net Position**  
**June 30, 2015**

	Enterprise Funds - Major			Enterprise Funds - Non-Major				Total Enterprise Funds - Nonmajor	Total Enterprise Funds
	Food Service	CASPER	SES	Morning Star	Child Study Team	Technology Training Center	Other Support Services		
<b>ASSETS:</b>									
Current assets:									
Cash and cash equivalents	\$ 611,798	\$ 2,213,063		\$ 37,709	\$ 6,210			\$ 43,919	\$ 2,868,780
Intergovernmental receivable:									
State	14,105								14,105
Federal	1,141,321								1,141,321
Other	73,689	73,895							147,584
Interfund receivable					23,348			23,348	23,348
Inventories	233,707								233,707
<b>Total current assets</b>	<b>2,074,620</b>	<b>2,286,958</b>	<b>-</b>	<b>37,709</b>	<b>29,558</b>	<b>-</b>	<b>-</b>	<b>67,267</b>	<b>4,428,845</b>
Capital assets:									
Machinery and equipment	3,536,350							-	3,536,350
Accumulated depreciation	(2,384,121)							-	(2,384,121)
<b>Total capital assets</b>	<b>1,152,229</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,152,229</b>
<b>Total assets</b>	<b>3,226,849</b>	<b>2,286,958</b>	<b>-</b>	<b>37,709</b>	<b>29,558</b>	<b>-</b>	<b>-</b>	<b>67,267</b>	<b>5,581,074</b>
<b>LIABILITIES:</b>									
Current liabilities:									
Unearned revenue	205,060								205,060
Interfund payable	241,502	843,242		46,701		\$ 29,936		76,637	1,161,381
Accounts payable	916,355								916,355
Accrued salaries and wages	122,422	238,445		14,802				14,802	375,669
Compensated absences	22,893								22,893
<b>Total current liabilities</b>	<b>1,508,232</b>	<b>1,081,687</b>	<b>-</b>	<b>61,503</b>	<b>-</b>	<b>29,936</b>	<b>-</b>	<b>91,439</b>	<b>2,681,358</b>
Long-term liabilities:									
Compensated absences	206,040								206,040
<b>Total long-term liabilities</b>	<b>206,040</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>206,040</b>
<b>Total liabilities</b>	<b>1,714,272</b>	<b>1,081,687</b>	<b>-</b>	<b>61,503</b>	<b>-</b>	<b>29,936</b>	<b>-</b>	<b>91,439</b>	<b>2,887,398</b>
<b>NET POSITION:</b>									
Net investment in capital assets	1,152,229								1,152,229
Unrestricted (deficit)	360,348	1,205,271		(23,794)	29,558	(29,936)		(24,172)	1,541,447
<b>Total net position (deficit)</b>	<b>\$ 1,512,577</b>	<b>\$ 1,205,271</b>	<b>\$ -</b>	<b>\$ (23,794)</b>	<b>\$ 29,558</b>	<b>\$ (29,936)</b>	<b>\$ -</b>	<b>\$ (24,172)</b>	<b>\$ 2,693,676</b>

**JERSEY CITY PUBLIC SCHOOLS**  
**Enterprise Funds**  
**Combining Statements of Revenues, Expenses and Changes in Fund Net Position**  
**for the Fiscal Year Ended June 30, 2015**

	Enterprise Funds - Major			Enterprise Funds - Non-Major				Total Enterprise Funds - Nonmajor	Total Enterprise Funds
	Food Service	CASPER	SES	Morning Star	Child Study Team	Technology Training Center	Other Support Services		
<b>OPERATING REVENUES:</b>									
Charges for services:									
Sales	\$ 899,199			\$ 101,513				\$ 101,513	\$ 1,000,712
Tuition / program fees		\$ 3,340,172							3,340,172
Miscellaneous	23,737			11				11	23,748
Total operating revenues	922,936	3,340,172	-	101,524	-	-	-	101,524	4,364,632
<b>OPERATING EXPENSES:</b>									
Cost of sales	7,615,050								7,615,050
Salaries and wages	4,388,240	2,795,512		159,138	\$ 5,540			164,678	7,348,430
Employee benefits	999,498	201,250		10,819	423			11,242	1,211,990
Purchased professional services	165,517	240							165,757
Other purchased services	36,577								36,577
Supplies and materials	1,119,326	104,228							1,223,554
Depreciation expense	142,295								142,295
Miscellaneous	4,320								4,320
Total operating expenses	14,470,823	3,101,230	-	169,957	5,963	-	-	175,920	17,747,973
Operating (loss) income	(13,547,887)	238,942	-	(68,433)	(5,963)	-	-	(74,396)	(13,383,341)
<b>Nonoperating revenues:</b>									
State Sources:									
State school lunch program	137,700								137,700
Federal sources:									
School breakfast program	5,075,132								5,075,132
National school lunch program	7,424,629								7,424,629
Food donation program	492,069								492,069
Snack program	290,231								290,231
Fruits and vegetables	233,538								233,538
Investment earnings	136	354							490
Loss on Disposal			\$ (110,435)						(110,435)
Total nonoperating revenues	13,653,435	354	(110,435)	-	-	-	-	-	13,543,354
(Loss) income before transfers	105,548	239,296	(110,435)	(68,433)	(5,963)	-	-	(74,396)	160,013
Transfers in from General Fund			145,644				85,772	85,772	231,416
Change in net position	105,548	239,296	35,209	(68,433)	(5,963)	-	85,772	11,376	391,429
Total net position (deficit) - beginning	1,407,029	965,975	(35,209)	44,639	35,521	\$ (29,936)	(85,772)	(35,548)	2,302,247
Total net position (deficit) - ending	\$ 1,512,577	\$ 1,205,271	\$ -	\$ (23,794)	\$ 29,558	\$ (29,936)	\$ -	\$ (24,172)	\$ 2,693,676

**JERSEY CITY PUBLIC SCHOOLS**  
**Enterprise Funds**  
**Combining Statement of Cash Flows**  
**for the Fiscal Year Ended June 30, 2015**

	Enterprise Funds - Major			Enterprise Funds - Non-Major			Total Enterprise Funds - Nonmajor	Total Enterprise Funds
	Food Service	CASPER	SES	Morning Star	Child Study Team	Other Support Services		
Cash flows from operating activities:								
Receipts from customers	\$ 906,358	\$ 3,395,033		\$ 101,692			\$ 101,692	\$ 4,403,083
Payments to employees for salaries and benefits	(5,406,843)	(3,005,206)		(171,249)	(7,578)	(6,423)	(185,250)	(8,597,259)
Payments to suppliers for goods and services	(8,677,078)	(104,468)						(8,781,546)
Net cash (used for) provided by operating activities	(13,177,563)	285,359	-	(69,557)	(7,578)	(6,423)	(83,558)	(12,975,762)
Cash flows from non-capital financing activities:								
Cash received from state sources	157,119							157,119
Cash received from federal sources	14,467,983							14,467,983
Cash received from food donation program	(1,319,794)							(1,319,794)
Cash receipt (disbursement) of interfund activity	536,153	262,005		46,701		(79,349)	(32,648)	765,510
Transfers in from General Fund						85,772	85,772	85,772
Net cash provided by (used for) non-capital financing activities	13,841,461	262,005	-	46,701	-	6,423	53,124	14,156,590
Cash flows from capital and related financing activities:								
Acquisition of capital assets	(52,236)						-	(52,236)
Net cash (used for) capital and related financing activities	(52,236)	-	-	-	-	-	-	(52,236)
Cash flows from investing activities:								
Interest received	136	354					-	490
Net cash provided by investing activities	136	354	-	-	-	-	-	490
Net (decrease) increase in cash and cash equivalents	611,798	547,718	-	(22,856)	(7,578)	-	(30,434)	1,129,082
Cash and cash equivalents - beginning of the year	-	1,665,345		60,565	13,788	-	74,353	1,739,698
Cash and cash equivalents - end of the year	\$ 611,798	\$ 2,213,063	\$ -	\$ 37,709	\$ 6,210	\$ -	\$ 43,919	\$ 2,868,780

**JERSEY CITY PUBLIC SCHOOLS**  
Enterprise Funds  
Combining Statements of Cash Flows  
for the Fiscal Year Ended June 30, 2015

	Enterprise Funds - Major			Enterprise Funds - Non-Major			Total Enterprise Funds - Nonmajor	Total Enterprise Funds
	Food Service	CASPER	SES	Morning Star	Child Study Team	Other Support Services		
Reconciliation of operating income (loss) to net cash (used for) provided by operating activities:								
Operating (loss) income	\$ (13,547,887)	\$ 238,942	\$ -	\$ (68,433)	\$ (5,963)	\$ -	\$ (74,396)	\$ (13,383,341)
Adjustment to reconcile operating (loss) income to net cash (used for) provided by operating activities:								
Depreciation	142,295							142,295
Changes in assets and liabilities:								
(Increase) decrease in intergov. receivable	7,159	54,861		168			168	62,188
Decrease in accounts receivable								
(Increase) in inventories	(22,223)							(22,223)
Increase in accounts payable	285,935							285,935
Increase (decrease) in accrued salaries	63,061	(8,444)		(1,292)	(1,615)	(6,423)	(9,330)	45,287
(Decrease) in other liabilities	(105,903)							(105,903)
Total adjustments	370,324	46,417	-	(1,124)	(1,615)	(6,423)	(9,162)	407,579
Net cash (used for) provided by operating activities	\$ (13,177,563)	\$ 285,359	\$ -	\$ (69,557)	\$ (7,578)	\$ (6,423)	\$ (83,558)	\$ (12,975,762)

**Non-cash, from non-capital financing activities**

The District received \$536,153 of food commodities from the U.S. Department of Agriculture for the year ended June 30, 2015.

# Internal Service Fund

Jersey City Public Schools  
Internal Service Funds

Combining Statements of Net Position

June 30, 2015

	<b>Self- Insurance</b>	<b>Regional Day School</b>	<b>Totals</b>
<b>Assets</b>			
Current assets:			
Cash and cash equivalents	\$ 10,708,901	\$ 2,375,277	\$ 13,084,178
Intergovernmental accounts receivable		136,710	136,710
Total current assets	<u>10,708,901</u>	<u>2,511,987</u>	<u>13,220,888</u>
Capital Assets:			
Machinery & equipment		215,438	215,438
Less: accumulated depreciated		(132,816)	(132,816)
Total capital assets		<u>82,622</u>	<u>82,622</u>
Total assets	<u>10,708,901</u>	<u>2,594,609</u>	<u>13,303,510</u>
<b>Liabilities</b>			
Current liabilities:			
Accrued liability for insurance claims	10,708,901		10,708,901
Accounts payable		27,008	27,008
Accrued salaries and wages		409,692	409,692
Total current liabilities	<u>10,708,901</u>	<u>436,700</u>	<u>11,145,601</u>
<b>Net Position</b>			
Net investment in capital assets		82,622	82,622
Unrestricted		2,075,287	2,075,287
Total net position	<u>\$ -</u>	<u>\$ 2,157,909</u>	<u>\$ 2,157,909</u>

Jersey City Public Schools  
Internal Service Funds

Combining Statements of Revenues, Expenses and Changes in Fund Net Position

Year ended June 30, 2015

	<b>Self- Insurance</b>	<b>Regional Day School</b>	<b>Totals</b>
Operating revenues:			
Insurance proceeds	\$ 5,318,727		\$ 5,318,727
Tuition fees		\$ 5,860,895	5,860,895
Miscellaneous		704,909	704,909
Total operating revenues	<u>5,318,727</u>	<u>6,565,804</u>	<u>11,884,531</u>
Operating expenses:			
Insurance claims	5,318,727		5,318,727
Salaries and wages		4,654,134	4,654,134
Employee benefits		1,272,357	1,272,357
Purchased professional services		2,500	2,500
Purchased educational services		112,824	112,824
Other purchased services		17,473	17,473
Purchased property services		98,410	98,410
Supplies and materials		46,457	46,457
Other objects		12,631	12,631
Depreciation expense		12,892	12,892
Total operating expenses	<u>5,318,727</u>	<u>6,229,678</u>	<u>11,548,405</u>
Operating income	<u>-</u>	<u>336,126</u>	<u>336,126</u>
Operating income and Change in net position	-	336,126	336,126
Total net position—beginning		1,821,783	1,821,783
Total net position—ending	<u>\$ -</u>	<u>\$ 2,157,909</u>	<u>\$ 2,157,909</u>

Jersey City Public Schools  
Internal Service Funds

Combining Statements of Cash Flows

Year Ended June 30, 2015

	Self- Insurance	Regional Day School	Totals
<b>Cash Flows from Operating Activities</b>			
Receipts from services provided to other funds and other districts		\$ 6,785,930	\$ 6,785,930
Payments to employees and for employee benefits		(5,983,064)	(5,983,064)
Payments for insurance	\$ (1,168,958)		(1,168,958)
Payments to suppliers		(311,630)	(311,630)
Net cash (used for) provided by operating activities	(1,168,958)	491,236	(677,722)
Net (decrease) increase in cash and cash equivalents	(1,168,958)	491,236	(677,722)
Cash and cash equivalents, beginning of year	11,877,859	1,884,041	13,761,900
Cash and cash equivalents, end of year	\$ 10,708,901	\$ 2,375,277	\$ 13,084,178
<b>Reconciliation of operating (loss) to net cash used by operating activities:</b>			
Operating income		\$ 336,126	\$ 336,126
Depreciation		12,892	12,892
Adjustments to reconcile operating income (loss) to net cash used by operating activities:			
Decrease in accounts receivable		220,126	220,126
(Decrease) in accounts payable		(21,335)	(21,335)
(Decrease) in accrued salaries and wages		(56,573)	(56,573)
(Decrease) in accrued liabilities for insurance claims	\$ (1,168,958)		(1,168,958)
Total adjustments	(1,168,958)	142,218	(1,013,848)
Net cash (used for) provided by operating activities	\$ (1,168,958)	\$ 491,236	\$ (677,722)

# Fiduciary Funds

**JERSEY CITY PUBLIC SCHOOLS**  
Trust and Agency Funds  
Combining Statement of Fiduciary Net Position  
June 30, 2015

	Trust Funds			Agency Funds		
	Scholarship	Unemployment Compensation Insurance	Total Trust Fund	Student Activity	Payroll	Total Agency Fund
<b>ASSETS:</b>						
Cash and cash equivalents	\$ 544,792	\$ 1,214,303	\$ 1,759,095	\$ 537,147	\$ 46,860,817	\$ 47,397,964
Total assets	<u>544,792</u>	<u>1,214,303</u>	<u>1,759,095</u>	<u>\$ 537,147</u>	<u>\$ 46,860,817</u>	<u>\$ 47,397,964</u>
<b>LIABILITIES AND NET POSITION:</b>						
Liabilities:						
Accounts payable		190,472	190,472			
Payroll deductions and withholdings					\$ 6,413,594	\$ 6,413,594
Summer escrow payable					40,447,223	40,447,223
Due to student groups				\$ 537,147		537,147
Total liabilities	-	<u>190,472</u>	<u>190,472</u>	<u>\$ 537,147</u>	<u>\$ 46,860,817</u>	<u>\$ 47,397,964</u>
Net Position:						
Held in trust for scholarships	544,792		544,792			
Held in trust for unemployment claims		<u>1,023,831</u>	<u>1,023,831</u>			
Total net position	<u>\$ 544,792</u>	<u>\$ 1,023,831</u>	<u>\$ 1,568,623</u>			

**JERSEY CITY PUBLIC SCHOOLS**  
**Trust Funds**  
**Combining Statement of Changes in Fiduciary Net Position**  
**for the Fiscal Year Ended June 30, 2015**

	Trust Funds		Total Trust Fund
	Scholarship	Unemployment Compensation Insurance	
<b>ADDITIONS:</b>			
Plan member contributions		\$ 652,946	\$ 652,946
Fundraising donations	\$ 23,285		23,285
Interest on investments		223	223
Total additions	<u>23,285</u>	<u>653,169</u>	<u>676,454</u>
<b>DEDUCTIONS:</b>			
Unemployment benefit payments		761,287	761,287
Scholarship payments	13,402		13,402
Total deductions	<u>13,402</u>	<u>761,287</u>	<u>774,689</u>
Change in net position	9,883	(108,118)	(98,235)
Net position—beginning of the year	<u>534,909</u>	<u>1,131,949</u>	<u>1,666,858</u>
Net position—end of the year	<u>\$ 544,792</u>	<u>\$ 1,023,831</u>	<u>\$ 1,568,623</u>

**JERSEY CITY PUBLIC SCHOOLS**  
**Student Activity Agency Fund**  
**Statement of Cash Receipts and Cash Disbursements**  
**for the Fiscal Year Ended June 30, 2015**

	<u>Balance, July 1, 2014</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Balance, June 30, 2015</u>
<b>ELEMENTARY SCHOOLS:</b>				
Academy II	\$ 3,124	\$ 32,141	\$ 29,194	\$ 6,071
Number 3	10,501	55,711	60,478	5,734
Number 5	1,994	20,962	18,198	4,758
Number 6	7,819	25,695	22,839	10,675
Number 8	7,246	613	178	7,681
Number 11	4,713	23,408	19,175	8,946
Number 12	605	9,101	9,495	211
Number 14	807	972	1,456	323
Number 15	10,251	11,901	11,543	10,609
Number 16	3,396	11,574	6,405	8,565
Number 17	6,119	25,341	27,032	4,428
Number 20	4,381	14,090	12,819	5,652
Number 22	2,457	20,045	17,416	5,086
Number 23	6,359	11,155	13,087	4,427
Number 24	7,211	24,499	17,478	14,232
Number 25	2,248	11,482	11,333	2,397
Number 27	10,139	82,567	72,871	19,835
Number 28	22,349	24,708	20,359	26,698
Number 29	1,107	866	882	1,091
Number 30	9,800	10,350	8,250	11,900
Number 31	1,570	10,470	9,438	2,602
Number 33	473	14,322	12,763	2,032
Number 34	7,352	3,997	10,195	1,154
Number 37	4,844	128,059	130,392	2,511
Number 38	3,997	28,650	30,804	1,843
Number 39	754	12,043	11,110	1,687
Number 41	730	9,335	9,118	947
Total elementary schools	<u>142,346</u>	<u>624,057</u>	<u>594,308</u>	<u>172,095</u>
<b>MIDDLE SCHOOLS:</b>				
Academy	124	29,075	27,488	1,711
Number 4	5,018	30,199	27,640	7,577
Number 7	8,662	27,141	33,858	1,945
Number 40	637	5,229	5,845	21
Total middle schools	<u>14,441</u>	<u>91,644</u>	<u>94,831</u>	<u>11,254</u>
<b>SENIOR HIGH SCHOOLS:</b>				
McNair Academic	146,516	42	6,803	139,755
William L. Dickinson	139,551	95,004	105,290	129,265
James J. Ferris	9,931	47,967	41,458	16,440
Lincoln	24,111	73,676	72,100	25,687
Liberty	4,362	3,908	4,775	3,495
Henry Synder	62,109	72,839	99,899	35,049
Innovation school		1,152	225	927
Total senior high school	<u>386,580</u>	<u>294,588</u>	<u>330,550</u>	<u>350,618</u>

**JERSEY CITY PUBLIC SCHOOLS**  
**Student Activity Agency Fund**  
**Statement of Cash Receipts and Cash Disbursements**  
**for the Fiscal Year Ended June 30, 2015**

	<u>Balance, July 1, 2014</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Balance, June 30, 2015</u>
ATHLETIC:				
Combined Athletic Account	\$ 2,294	\$ 226,215	\$ 228,509	\$ -
Total athletic	<u>2,294</u>	<u>226,215</u>	<u>228,509</u>	<u>-</u>
OTHER:				
Early Child Care	18	6,168	4,774	1,412
Regional Day School	2,182	2,381	2,795	1,768
Bright Street Academy		500	500	
Total other	<u>2,200</u>	<u>9,049</u>	<u>8,069</u>	<u>3,180</u>
Total all schools	<u>\$ 547,861</u>	<u>\$ 1,245,553</u>	<u>\$ 1,256,267</u>	<u>\$ 537,147</u>

**JERSEY CITY PUBLIC SCHOOLS**  
**Payroll Agency Fund**  
**Statement of Cash Receipts and Cash Disbursements**  
**for the Fiscal Year Ended June 30, 2015**

	<u>Balance, June 30, 2014</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Balance, June 30, 2015</u>
<b>Assets</b>				
Cash and cash equivalents	\$ 48,328,490	\$ 540,208,691	\$ 541,676,364	\$ 46,860,817
Accounts receivable		177,032	177,032	
Interfund receivable		43,870,855	43,870,855	
Total assets	<u>\$ 48,328,490</u>	<u>\$ 584,256,578</u>	<u>\$ 585,724,251</u>	<u>\$ 46,860,817</u>
<b>Liabilities</b>				
Accounts payable	\$ 340,428	\$ 1,000,682	\$ 1,341,110	
Payroll deductions and withholdings payable	5,298,632	503,523,185	502,408,223	\$ 6,413,594
Summer escrow payroll payable	41,585,498	71,676,329	72,814,604	40,447,223
Interfund payable	1,103,932	8,056,382	9,160,314	
Total liabilities	<u>\$ 48,328,490</u>	<u>\$ 584,256,578</u>	<u>\$ 585,724,251</u>	<u>\$ 46,860,817</u>

## Long-Term Debt

**JERSEY CITY PUBLIC SCHOOLS**  
**Long-Term Debt**  
**Schedule of Obligations Under Capital Leases**  
**for the Fiscal Year Ended June 30, 2015**

<u>Purpose</u>	<u>Date of Lease</u>	<u>Term of Lease</u>	<u>Amount of Original Lease</u>		<u>Interest Rate</u>	<u>Balance, June 30, 2014</u>	<u>Retired</u>	<u>Balance, June 30, 2015</u>
			<u>Principal</u>	<u>Interest</u>				
Acquisition of Various Equipment	08/15/10	5 years	\$ 3,000,000	\$ 251,975	2.75%	\$ 1,249,034	\$ 616,047	\$ 632,987
						<u>\$ 1,249,034</u>	<u>\$ 616,047</u>	<u>\$ 632,987</u>

Statistical Section

(Unaudited)

**JERSEY CITY PUBLIC SCHOOLS**  
**INTRODUCTION TO THE STATISTICAL SECTION**  
**(UNAUDITED)**

**CONTENTS:**

**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.

**Revenue Capacity**

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

**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.

**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.

**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.

**Sources:**

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

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

	As of June 30,									
	2006	2007	2008	2009	2010	2011 (as restated)	2012 (as restated)	2013	2014	2015
<b>Governmental activities</b>										
Net investment in capital assets	\$ 376,595,929	\$ 433,592,897	\$ 431,974,880	\$ 424,886,142	\$ 418,719,001	\$ 405,796,278	\$ 319,354,987	\$ 318,243,162	\$ 307,633,917	\$ 326,536,924
Restricted	24,840	1	1	1,000,001	1	6,068,175	18,520,312	28,676,410	25,696,437	45,713,022
Unrestricted (deficit)	(45,122,105)	(25,609,887)	(22,889,445)	(41,106,056)	(52,420,656)	(42,900,087)	(27,691,907)	(32,635,951)	(36,996,502)	(246,083,623)
<b>Total governmental activities net position</b>	<b>\$ 331,498,664</b>	<b>\$ 407,983,011</b>	<b>\$ 409,085,436</b>	<b>\$ 384,780,087</b>	<b>\$ 366,298,346</b>	<b>\$ 368,964,366</b>	<b>\$ 310,183,392</b>	<b>\$ 314,283,621</b>	<b>\$ 296,333,852</b>	<b>\$ 126,166,323</b>
<b>Business-type activities</b>										
Net investment in capital assets	\$ 218,833	\$ 167,124	\$ 740,409	\$ 573,529	\$ 525,984	\$ 447,590	\$ 1,628,298	\$ 1,485,341	\$ 1,352,723	\$ 1,152,229
Unrestricted	2,137,026	2,649,387	1,779,935	1,779,935	1,564,345	963,499	449,892	1,112,641	949,524	1,541,447
<b>Total business-type activities net position</b>	<b>\$ 2,355,859</b>	<b>\$ 2,816,511</b>	<b>\$ 2,520,344</b>	<b>\$ 2,353,464</b>	<b>\$ 2,090,329</b>	<b>\$ 1,411,089</b>	<b>\$ 2,078,190</b>	<b>\$ 2,597,982</b>	<b>\$ 2,302,247</b>	<b>\$ 2,693,676</b>
<b>District-wide</b>										
Net investment in capital assets	\$ 376,814,762	\$ 433,760,021	\$ 432,715,289	\$ 425,459,671	\$ 419,244,985	\$ 406,243,868	\$ 320,983,285	\$ 319,728,503	\$ 308,986,640	\$ 327,689,153
Restricted	24,840	1	1	1,000,001	1	6,068,175	18,520,312	28,676,410	25,696,437	45,713,022
Unrestricted (deficit)	(42,985,079)	(22,960,500)	(21,109,510)	(39,326,121)	(50,856,311)	(41,936,588)	(27,242,015)	(31,523,310)	(36,046,978)	(244,542,176)
<b>Total district net position</b>	<b>\$ 333,854,523</b>	<b>\$ 410,799,522</b>	<b>\$ 411,605,780</b>	<b>\$ 387,133,551</b>	<b>\$ 368,388,675</b>	<b>\$ 370,375,455</b>	<b>\$ 312,261,582</b>	<b>\$ 316,881,603</b>	<b>\$ 298,636,099</b>	<b>\$ 128,859,999</b>

Source: CAFR Schedule A-1 and District records.

Note: This schedule represents ten years of data.

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

GASB 65 was implemented during the 2015 fiscal year, which required the restatement of beginning net position in the amount of \$204,248,657. The amount is not reflected in the June 30, 2014 Net Position, above.

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

	2006	2007	2008	2009	2010*	2011 (reclassified)	2012 (reclassified)	2013	2014	2015
<b>Expenses</b>										
<b>Governmental activities</b>										
Instruction	\$ 771,378,772	\$ 778,475,957	\$ 795,523,696	\$ 795,517,011	\$ 795,517,011	\$ 795,517,011	\$ 795,517,011	\$ 795,517,011	\$ 795,517,011	\$ 795,517,011
Regular instruction	21,266,933	21,266,933	21,266,933	21,266,933	21,266,933	21,266,933	21,266,933	21,266,933	21,266,933	21,266,933
Other instruction	21,266,933	21,266,933	21,266,933	21,266,933	21,266,933	21,266,933	21,266,933	21,266,933	21,266,933	21,266,933
Other personnel activities and salaries										
Tuition	185,754,689	185,754,689	185,754,689	185,754,689	185,754,689	185,754,689	185,754,689	185,754,689	185,754,689	185,754,689
Student & instruction related services	2,161,404	2,161,404	2,161,404	2,161,404	2,161,404	2,161,404	2,161,404	2,161,404	2,161,404	2,161,404
Student activities	2,161,404	2,161,404	2,161,404	2,161,404	2,161,404	2,161,404	2,161,404	2,161,404	2,161,404	2,161,404
School administration services	9,066,141	9,066,141	9,066,141	9,066,141	9,066,141	9,066,141	9,066,141	9,066,141	9,066,141	9,066,141
Central services	9,066,141	9,066,141	9,066,141	9,066,141	9,066,141	9,066,141	9,066,141	9,066,141	9,066,141	9,066,141
Administrative information technology	72,231,391	72,231,391	72,231,391	72,231,391	72,231,391	72,231,391	72,231,391	72,231,391	72,231,391	72,231,391
Plant operations and maintenance	14,468,598	14,468,598	14,468,598	14,468,598	14,468,598	14,468,598	14,468,598	14,468,598	14,468,598	14,468,598
Special transportation										
Special school										
Interest on long-term debt										
Total governmental activities expenses	616,339,026	629,572,985	635,765,676	635,765,676	635,765,676	635,765,676	635,765,676	635,765,676	635,765,676	635,765,676
<b>Business-type activities</b>										
Food service	10,548,653	10,615,150	10,803,906	11,017,638	11,494,176	11,962,256	11,329,282	11,759,888	14,454,669	14,470,823
CASPER program	3,429,460	3,250,314	3,536,337	3,316,087	3,121,316	3,136,496	3,280,840	2,877,155	2,746,764	3,101,430
SES										
Other nonmajor	1,736,455	564,346	982,907	1,327,601	1,421,705	1,421,705	1,421,705	1,421,705	1,421,705	1,421,705
Total business-type activities expense	15,714,568	14,831,810	15,323,240	15,138,217	15,138,217	15,138,217	15,138,217	15,138,217	15,138,217	15,138,217
Total district expenses	632,053,594	644,404,795	651,088,916	650,903,893	650,903,893	650,903,893	650,903,893	650,903,893	650,903,893	650,903,893
<b>Programs Revenue</b>										
Governmental activities										
Change for services	\$ 3,464	\$ 9,314	\$ 87,521	\$ 51,530	\$ 6,022,264	\$ 8,389	\$ 386,629	\$ 116,612	\$ 99,873,788	\$ 680,227
Operating grants and contributions	161,229,475	178,477,250	176,425,953	192,455,789	497,595,296	100,360,804	103,171,485	98,697,489	96,277,609	96,277,609
Capital grants and contributions	27,817,022	27,817,022	27,817,022	27,817,022	27,817,022	27,817,022	27,817,022	27,817,022	27,817,022	27,817,022
Total governmental activities program revenue	192,050,501	214,711,286	204,110,496	271,784,341	531,434,582	136,264,815	131,315,136	126,811,999	193,388,300	224,375,438
<b>Business-type activities</b>										
Change for services	1,186,233	1,361,402	1,544,895	1,610,229	1,638,677	1,567,872	1,638,677	1,638,677	1,638,677	1,638,677
CASPER program	3,536,405	3,536,405	3,536,405	3,536,405	3,536,405	3,536,405	3,536,405	3,536,405	3,536,405	3,536,405
SES										
Other nonmajor	1,862,036	619,328	1,042,680	1,164,217	1,238,211	1,092,095	981,772	1,061,621	207,385	101,524
Operating grants and contributions	9,672,702	9,220,513	9,414,698	9,433,782	9,812,738	9,524,377	9,433,782	10,349,794	12,733,276	13,653,899
Total business-type activities program revenue	15,257,376	15,137,647	15,038,678	15,744,633	15,744,633	15,257,376	15,744,633	16,482,454	17,317,031	18,077,931
Total district program revenue	207,307,877	230,548,933	219,149,174	287,528,974	567,879,214	152,522,190	147,060,769	143,300,453	210,705,331	242,453,369
<b>Net (Expense)/Revenue</b>	\$ (404,745,717)	\$ (409,926,862)	\$ (431,939,742)	\$ (373,386,882)	\$ (119,469,679)	\$ (514,681,678)	\$ (503,838,757)	\$ (504,093,414)	\$ (440,198,562)	\$ (428,440,524)
Governmental activities	\$ (404,745,717)	\$ (409,926,862)	\$ (431,939,742)	\$ (373,386,882)	\$ (119,469,679)	\$ (514,681,678)	\$ (503,838,757)	\$ (504,093,414)	\$ (440,198,562)	\$ (428,440,524)
Business-type activities	\$ 60,161,155	\$ 130,637,976	\$ 178,209,430	\$ 164,142,092	\$ 199,809,535	\$ 62,812,837	\$ 56,774,062	\$ 59,733,939	\$ 161,936,769	\$ 154,012,845
<b>Change in Net Position</b>	\$ (344,584,562)	\$ (279,288,886)	\$ (253,730,312)	\$ (209,244,790)	\$ (218,679,214)	\$ (851,869,815)	\$ (960,612,819)	\$ (963,827,353)	\$ (278,261,793)	\$ (274,427,679)
Governmental activities	\$ (344,584,562)	\$ (279,288,886)	\$ (253,730,312)	\$ (209,244,790)	\$ (218,679,214)	\$ (851,869,815)	\$ (960,612,819)	\$ (963,827,353)	\$ (278,261,793)	\$ (274,427,679)
Business-type activities	\$ 60,161,155	\$ 130,637,976	\$ 178,209,430	\$ 164,142,092	\$ 199,809,535	\$ 62,812,837	\$ 56,774,062	\$ 59,733,939	\$ 161,936,769	\$ 154,012,845
<b>Balance, beginning of year</b>	\$ 1,000,000,000	\$ 720,711,138	\$ 466,970,826	\$ 257,725,036	\$ 139,045,822	\$ (78,633,987)	\$ (224,592,806)	\$ (728,686,163)	\$ (906,947,956)	\$ (1,181,388,580)
<b>Balance, end of year</b>	\$ 655,415,438	\$ 441,422,252	\$ 213,240,514	\$ 50,480,246	\$ (79,633,987)	\$ (851,869,815)	\$ (1,385,205,625)	\$ (2,292,513,516)	\$ (2,571,214,749)	\$ (2,845,816,204)

Source: CASR Schedule A-2 and District records.  
 Note: This schedule represents ten years of data.  
 \* As recommended by the NJ Department of Education, beginning with year ended June 30, 2010, the normal basis of accounting was used for all governmental and business-type activities.  
 \*\* Central services and administrative information technology expenses were not included in business and general services expenses.  
 GASB 03 was implemented in the 2013 fiscal year, which required the reclassification of business previously reported as net assets to net position.

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

	As of June 30,									
	2006	2007	2008	2009	2010	2011 (as restated)	2012	2013	2014	2015
General Fund										
Reserved	\$ 1,747,045	\$ 9,015,343	\$ 8,478,554	\$ 13,532,275	\$ 2,502,845					
Unreserved (Deficit)	9,814,501	9,698,818	10,142,242	(18,166,648)	(12,499,994)					
Restricted						\$ 4,167,108	\$ 17,824,366	\$ 28,134,577	\$ 25,660,057	\$ 44,394,930
Assigned						24,563,512	13,286,197	4,200,097	1,743,946	705,493
Unassigned (deficit)						(28,071,154)				
Total general fund	<u>\$ 11,561,546</u>	<u>\$ 18,714,161</u>	<u>\$ 18,620,796</u>	<u>\$ (4,634,373)</u>	<u>\$ (9,997,149)</u>	<u>\$ 659,466</u>	<u>\$ 31,110,563</u>	<u>\$ 32,334,674</u>	<u>\$ 27,404,003</u>	<u>\$ 45,100,423</u>
All Other Governmental Funds										
Reserved	\$ 24,839			\$ 278,932						
Unreserved (Deficit)	(21,219,889)	\$ (6,399,611)	\$ (2,145,238)	(1,737,571)	\$ (6,653,343)					
Restricted						\$ 695,946	\$ 695,946	\$ 541,833	\$ 36,380	\$ 1,318,092
Unassigned (deficit)						(5,145,114)	(6,029,277)	(6,127,054)	(6,320,368)	(6,480,848)
Total all other governmental funds	<u>\$ (21,195,050)</u>	<u>\$ (6,399,611)</u>	<u>\$ (2,145,238)</u>	<u>\$ (1,458,639)</u>	<u>\$ (6,653,343)</u>	<u>\$ (4,449,168)</u>	<u>\$ (5,333,331)</u>	<u>\$ (5,585,221)</u>	<u>\$ (6,283,988)</u>	<u>\$ (5,162,756)</u>

Source: CAFR Schedule B-1 and District records.

GASB 54 was implemented in the 2011 fiscal year, which required the presentation of fund balances to be reported in different classifications from those presented in prior years. (See footnote 1 in the basic financial statements). Prior years have not been restated above, nor are they required to be.

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

	As of June 30,									
	2006	2007	2008	2009	2010*	2011*	2012	2013	2014	2015
<b>Revenues</b>										
Local tax levy	\$ 72,094,096	\$ 79,624,878	\$ 82,809,873	\$ 86,122,268	\$ 93,012,049	\$ 102,313,254	\$ 104,359,519	\$ 106,446,709	\$ 108,336,848	\$ 109,961,901
Tuition charges	3,464	9,314	87,521	55,350	49,529	71,587	150,883	89,169	122,200	331,209
Interest earnings	2,419,329	3,950,316	2,721,591	746,600	227,973	186,157	217,660	189,687	55,860	117,392
Miscellaneous	2,262,106	18,954,525	1,716,898	4,439,164	3,497,124	1,775,289	4,369,582	4,575,781	3,764,024	6,100,124
State sources	595,650,630	570,073,091	537,173,120	493,608,046	456,589,867	491,775,226	526,136,882	542,800,638	541,106,716	567,358,758
Federal sources	34,608,229	32,394,808	34,658,324	33,078,379	89,350,357	48,135,866	57,618,509	35,671,412	36,199,581	32,439,716
<b>Total revenue</b>	<b>707,037,854</b>	<b>705,006,932</b>	<b>659,167,327</b>	<b>618,049,807</b>	<b>642,726,899</b>	<b>644,258,379</b>	<b>692,853,035</b>	<b>689,773,396</b>	<b>689,585,229</b>	<b>716,309,100</b>
<b>Expenditures</b>										
<b>Instruction</b>										
Regular	264,848,785	268,581,772	280,209,245	272,415,914	193,842,234	194,978,050	199,342,249	202,923,844	201,644,701	194,931,459
Special	79,758,921	87,232,099	92,331,525	93,443,816	56,069,167	48,685,179	52,054,690	53,675,597	56,083,309	54,684,321
Other special instruction	22,590,963	24,005,576	23,085,184	26,827,471	12,039,193	12,003,583	11,691,149	12,313,527	12,618,879	11,722,590
Other instruction				4,365,428	4,735,838	2,617,715	2,984,175	3,286,625	3,557,297	3,480,615
<b>Support Services</b>										
Tuition					20,121,924	20,097,146	19,923,616	20,478,268	20,566,189	20,477,666
Student & instruction related services	104,578,561	108,755,278	103,578,081	104,693,670	113,519,398	106,246,876	106,037,497	107,691,376	107,971,510	105,215,088
General administration	11,325,869	10,403,783	11,740,885	10,332,446	9,978,806	10,327,220	9,321,555	9,137,917	8,646,584	9,939,927
School administration	20,882,782	24,619,775	25,986,413	25,214,587	20,236,456	19,025,026	19,828,232	20,702,906	20,917,260	18,277,462
Central services	8,658,123	10,896,600	11,556,153	10,115,156	8,092,361	7,905,343	8,009,362	7,641,240	8,508,779	7,587,890
Administrative information technology					2,261,905	2,516,508	5,278,911	3,140,353	2,982,230	2,855,842
Operations and maintenance	70,362,324	66,020,640	67,980,936	68,045,192	69,745,240	68,688,589	69,720,604	69,134,730	71,911,662	70,243,137
Student transportation	14,122,556	14,270,168	14,890,487	14,865,252	15,285,008	12,619,166	16,471,410	14,577,283	14,029,546	16,742,642
Employee benefits					80,524,131	89,139,343	101,174,483	112,657,407	107,957,100	104,254,066
Special schools					2,173,549	666,138	456,519	281,687	786,158	828,632
Charter schools					35,982,851	32,616,692	37,638,057	45,805,085	47,635,768	53,200,925
Capital outlay	116,185,647	68,248,348	23,713,387	13,590,254	8,676,318	5,191,828	3,353,592	3,976,607	8,035,155	26,848,581
Debt service:										
Principal	50,002	24,839		250,000				1,273,512	1,299,559	616,047
Interest and other charges				59,191				103,211	62,981	34,348
<b>Total Expenditures</b>	<b>713,364,533</b>	<b>683,058,878</b>	<b>655,072,296</b>	<b>644,218,377</b>	<b>653,284,379</b>	<b>633,324,402</b>	<b>663,286,101</b>	<b>688,801,175</b>	<b>695,214,667</b>	<b>701,941,238</b>
Excess (Deficiency) of revenues over (under) expenditures	(6,326,679)	21,948,054	4,095,031	(26,168,570)	(10,557,480)	10,933,977	29,566,934	972,221	(5,629,438)	14,367,862
<b>Other Financing sources (uses)</b>										
Capital lease (Non-budgeted)				3,600,000		3,000,000				
Transfers in	31,726,575	32,450,296	26,219,029	1,500,000	1,158,452		9,290,043	4,630,474	4,600,430	4,358,334
Transfers out	(31,726,575)	(32,450,296)	(26,153,052)	(1,500,000)	(1,158,452)		(9,290,043)	(4,630,474)	(4,600,430)	(4,589,750)
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>65,977</b>	<b>3,600,000</b>	<b>-</b>	<b>3,000,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(231,416)</b>
Special Item of Revenue										4,681,206
<b>Net change in fund balances</b>	<b>\$ (6,326,679)</b>	<b>\$ 21,948,054</b>	<b>\$ 4,161,008</b>	<b>\$ (22,568,570)</b>	<b>\$ (10,557,480)</b>	<b>\$ 13,933,977</b>	<b>\$ 29,566,934</b>	<b>\$ 972,221</b>	<b>\$ (5,629,438)</b>	<b>\$ 18,817,652</b>
Debt service as a percentage of noncapital expenditures	0.01%			0.05%				0.20%	0.20%	0.10%

Source: CAFR Schedule B-2

Note: This schedule represents ten years of data

Note: Noncapital expenditures are total expenditures less capital outlay.

\* - As recommended by the NJ Department of Education, beginning with year ended June 30, 2010:

- Tuition, Special Schools and Charter Schools expenses are not allocated amongst primary expense classifications.

- Central services and administrative information technology expenses were not combined as business and central services expenses.

- Under the modified accrual basis, debt service expenses for capital leases directly funded by the District are not segregated from their original expense classifications.

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

Description	Fiscal Year Ended June 30,									
	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
Tuition	\$ 331,209	\$ 122,200	\$ 89,169	\$ 150,883	\$ 71,587	\$ 49,529	\$ 55,350	\$ 87,521	\$ 9,314	\$ 3,464
Interest on investments	117,326	55,710	189,359	217,184	186,157	226,955	744,122	2,721,591	3,949,383	2,418,697
Refund of PY Expenditures	582,137	29,733	230,625	579,907	29,885	42,066	2,930,762		355,751	
Transportation	775,226	1,310,159	1,032,387	1,199,161	1,069,870	992,237				
Miscellaneous	3,014,187	2,289,192	2,998,774	2,485,893	386,358	2,376,159	1,458,970	1,673,002	1,526,879	1,564,637
<b>Total</b>	<b>\$ 4,820,085</b>	<b>\$ 3,806,994</b>	<b>\$ 4,540,314</b>	<b>\$ 4,633,028</b>	<b>\$ 1,743,857</b>	<b>\$ 3,686,946</b>	<b>\$ 5,189,204</b>	<b>\$ 4,482,114</b>	<b>\$ 5,841,327</b>	<b>\$ 3,986,798</b>

Source: District records

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

* Fiscal Year Ended December 31,	Vacant Land	Residential	Commercial	Industrial	Apartment	Total Assessed Value	Public Utilities	Net Valuation Taxable	Estimated Actual (County Equalized) Value	Total Direct School Tax Rate
2006	\$ 341,078,484	\$ 3,045,287,187	\$ 1,385,388,274	\$ 483,754,531	\$ 410,888,950	\$ 5,666,397,426	\$ 22,218,911	\$ 5,688,616,337	\$ 16,403,824,653	\$ 1.340
2007	346,505,428	3,122,714,174	1,354,389,526	468,631,900	405,040,550	5,697,281,578	18,737,661	5,716,019,239	20,252,816,585	1.421
2008	359,758,081	3,227,844,622	1,476,859,174	467,280,900	404,772,050	5,936,514,827	17,294,746	5,953,809,573	23,170,629,705	1.541
2009	356,311,535	3,322,404,104	1,398,442,187	455,606,840	397,223,350	5,929,988,016	16,702,721	5,946,690,737	23,144,581,099	1.507
2010	352,494,343	3,334,409,601	1,382,865,697	420,610,940	377,854,085	5,868,234,666	16,691,940	5,884,926,606	19,960,022,650	1.658
2011	346,933,444	3,327,164,532	1,374,545,810	409,900,540	375,479,478	5,834,023,804	16,491,940	5,850,515,744	18,609,326,329	1.877
2012	338,089,298	3,322,172,316	1,357,107,487	395,723,700	373,246,758	5,786,339,559	21,453,769	5,807,793,328	17,684,411,855	1.935
2013	341,055,366	3,310,951,465	1,374,936,492	394,972,500	373,568,758	5,795,484,581	19,086,697	5,814,571,278	17,731,447,886	1.963
2014	369,789,534	3,299,371,882	1,439,637,425	388,993,200	418,379,430	5,916,171,471	16,605,073	5,932,776,544	18,954,413,879	1.937
2015	357,594,034	3,278,586,056	1,512,274,524	419,257,100	412,384,630	5,980,096,344	17,672,253	5,997,768,597	19,938,046,484	1.943

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

\* - The City of Jersey City converted to a calendar year commencing December 31, 2010. Years prior to this date are reported as of June 30.

**JERSEY CITY PUBLIC SCHOOLS  
DIRECT AND OVERLAPPING PROPERTY TAX RATES  
PER \$100 OF ASSESSED VALUATION  
LAST TEN FISCAL YEARS  
(UNAUDITED)**

Assessment Year	Direct Rate		Overlapping Rates		Total Direct and Overlapping Tax Rate			
	Jersey City Public Schools		City of Jersey City	Hudson County				
2006	\$	1.340	\$	2.373	\$	1.304	\$	5.017
2007		1.421		2.547		1.447		5.415
2008		1.541		2.539		1.472		5.552
2009		1.507		2.858		1.470		5.835
2010		1.658		3.568		1.532		6.758
2011		1.877		3.563		1.568		7.008
2012		1.935		3.583		1.666		7.184
2013		1.963		3.845		1.658		7.466
2014		1.937		3.845		1.729		7.511
2015		1.943		3.773		1.766		7.482

**Source: Certification Schedule of the General Tax Rate, Tax Assesor**

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

Taxpayers	2015			2006		
	Taxable Assessed Value	Rank	% of Total District Net Assessed Value	Taxable Assessed Value	Rank	% of Total District Net Assessed Value
Mack Cali Plaza	\$ 227,222,700	1	3.79%			
Newport Development Co	71,202,300	2	1.19%	\$ 176,197,100	2	3.10%
Newport Centre, LLC	58,088,000	3	0.97%			
MEPT Newport Tower	45,000,000	4	0.75%			
John Hancock Life Ins	43,215,400	5	0.72%			
Wells REIT	38,625,000	6	0.64%			
Grove Pointe Urban Renewal	34,512,100	7	0.58%			
RREEF America REIT II	30,406,200	8	0.51%	37,678,100	5	0.66%
Tower East, U.R.	30,194,000	9	0.50%			
PKG Associates, LLC	27,169,700	10	0.45%			
Cali Harborside Associates				208,324,600	1	4.03%
BBV US R.E. Fund				54,599,300	3	0.96%
Financial Tower				48,467,300	4	0.85%
Verizon				35,641,811	6	0.63%
Evergreen America Corp				35,638,300	7	0.63%
Public Service Electric and Gas				28,223,300	8	0.50%
Hudson Mall				25,126,500	9	0.44%
Liberty National/New Liberty				21,044,700	10	0.37%
Total	<u>\$ 605,635,400</u>		<u>10.10%</u>	<u>\$ 670,941,011</u>		<u>12.17%</u>

Source: Municipal Tax Assessor

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

Fiscal Year Ended June 30,	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years
		Current Tax Collections*	Percentage of Levy	
2006	\$ 72,094,096	\$ 72,094,096	100.00%	
2007	79,624,878	70,375,363	88.38%	\$ 9,249,515
2008	82,809,873	82,809,873	100.00%	
2009	86,122,268	86,122,268	100.00%	
2010	93,012,049	80,920,483	87.00%	12,091,566
2011	102,313,254	102,313,254	100.00%	
2012	104,259,519	104,259,519	100.00%	
2013	106,446,709	106,446,709	100.00%	
2014	108,336,848	95,769,774	88.40%	12,567,074
2015	109,961,901	109,961,901	100.00%	-

**Source: District records including the Certified Schedule of the General Tax Rate**

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

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

Fiscal Year Ended June 30,	<u>Governmental Activities</u>		Total District	Percentage of Personal Income <sup>a</sup>	Per Capita
	Capital Leases	EDA Loan			
2006		\$ 24,839	\$ 24,839	161.81%	\$ 40,192
2007			-	0.00%	43,495
2008			-	0.00%	43,694
2009	\$ 3,350,000		3,350,000	1.37%	46,049
2010	2,720,000		2,720,000	1.81%	49,111
2011	5,070,000		5,070,000	0.99%	49,978
2012	3,822,105		3,822,105	1.31%	50,172
2013	2,548,593		2,548,593	1.97%	50,172
2014	1,249,034		1,249,034	N/A	N/A
2015	632,987		632,987	N/A	N/A

**Note:** Details regarding the District's outstanding liabilities can be found in the notes to the basic financial statements.

- a** See J-14 for personal income and population data. These ratios are calculated using personal income and population for the prior calendar year.

N/A Data not available.

**JERSEY CITY PUBLIC SCHOOLS**  
**RATIO OF GENERAL BONDED DEBT OUTSTANDING**  
**LAST TEN FISCAL YEARS**  
**(UNAUDITED)**

Fiscal Year Ended June 30,	General Bonded Debt Outstanding			Percentage of Actual Taxable Value <sup>a</sup> of Property	Per Capita <sup>b</sup>
	General Obligation Bonds *	Deductions	Net General Bonded Debt Outstanding		
2006	N/A	N/A	N/A	0.00%	\$ 37,823
2007	N/A	N/A	N/A	0.00%	40,192
2008	\$ 110,755,000	-	\$ 110,755,000	1.86%	43,495
2009	100,745,000	-	100,745,000	1.69%	43,694
2010	89,660,000	-	89,660,000	1.52%	46,049
2011	78,880,000	-	78,880,000	1.35%	49,111
2012	68,750,000	-	68,750,000	1.18%	49,978
2013	59,525,000	-	59,525,000	1.02%	50,172
2014	51,765,000	-	51,765,000	0.87%	N/A
2015	44,855,000	-	44,855,000	0.75%	N/A

**Sources:**

**a** See J-6 for property tax data.

**b** Population data can be found in J-14.

**c** Deductions are allowable for resources that are restricted to repaying the principal of debt outstanding.

\* These bonds are recorded in the financial statements of the City of Jersey City.

N/A Data is not available.

**Note:** This schedule represents ten years of data

**JERSEY CITY PUBLIC SCHOOLS  
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT  
AS OF JUNE 30, 2015  
(UNAUDITED)**

	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable <sup>a</sup></u>	<u>Estimated Share of Direct and Overlapping Debt</u>
Direct Debt of School District (City Issued)			\$ 39,850
			<u>39,850</u>
Gross Overlapping Debt of School District:			
City of Jersey City	\$ 468,125,950	100.00%	468,125,950
Jersey City Municipal Utilities Authority	208,862,507	100.00%	208,862,507
Hudson County General Obligation Debt	1,088,024,569	22.58%	245,698,973
Subtotal, overlapping debt			<u>922,687,430</u>
Total Direct and Overlapping Debt			<u>\$ 922,727,280</u>

**Sources:** Assessed value data used to estimate applicable percentages provided by the Hudson County Board of Taxation. Debt outstanding data provided by each governmental unit.

**Note:** Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the District. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of the City of Jersey City. This process recognized that, when considering the District's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping payment.

<sup>a</sup> For debt repaid with property taxes, the percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of another governmental unit's taxable value that is within the district's boundaries and dividing it by each unit's total taxable value.

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

				Year				Equalized Valuation Basis		
				2012				\$ 17,684,411,855		
				2013				18,551,487,135		
				2014				19,707,433,281		
								<u>\$ 55,943,332,271</u>		
								Average equalized valuation of taxable property \$ 18,647,777,424		
								School borrowing margin (8% of \$18,281,741,773) \$ 1,491,822,194		
								Bonded school debt as of June 30, 2015 53,346,027		
								<u>School borrowing margin available \$ 1,438,476,167</u>		
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Debt limit	\$ 1,012,891,190	\$ 1,266,381,267	\$ 1,527,384,694	\$ 1,725,385,414	\$ 1,790,225,716	\$ 1,740,840,963	\$ 1,700,695,940	\$ 1,500,100,289	\$ 1,462,539,342	\$ 1,491,822,194
Total Net Debt applicable to limit	<u>137,031,026</u>	<u>127,146,026</u>	<u>116,971,026</u>	<u>106,961,026</u>	<u>95,876,026</u>	<u>90,536,026</u>	<u>78,788,131</u>	<u>68,289,619</u>	<u>57,981,027</u>	<u>53,346,027</u>
Legal debt margin	<u>\$ 875,860,164</u>	<u>\$ 1,139,235,241</u>	<u>\$ 1,410,413,668</u>	<u>\$ 1,618,424,388</u>	<u>\$ 1,694,349,690</u>	<u>\$ 1,650,304,937</u>	<u>\$ 1,621,907,809</u>	<u>\$ 1,431,810,670</u>	<u>\$ 1,404,558,315</u>	<u>\$ 1,438,476,167</u>
Total net debt applicable to the limit as a % of debt limit	13.53%	10.04%	7.66%	6.20%	5.36%	5.20%	4.63%	4.55%	3.96%	3.58%

Source: Annual Debt Statements

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

Year Ended December 31,	Population <sup>a</sup>	Personal Income <sup>b</sup>	Per Capita Personal Income <sup>c</sup>	Unemployment Rate <sup>d</sup>
2006	\$ 238,109	\$ 9,005,996,707	\$ 37,823	9.4%
2007	238,702	9,593,910,784	40,192	8.2%
2008	239,658	10,423,924,710	43,495	7.3%
2009	242,503	10,595,926,082	43,694	10.9%
2010	248,714	11,453,030,986	46,049	11.3%
2011	253,117	12,430,828,987	49,111	10.8%
2012	256,681	12,828,403,018	49,978	10.9%
2013	258,662	12,977,589,864	50,172	9.7%
2014	262,146	N/A	N/A	6.6%
2015	N/A	N/A	N/A	N/A

**Sources:**

<sup>a</sup> Population information provided by the NJ Dept of Labor and Workforce Development

Personal income has been estimated based upon the municipal population and per capita  
<sup>b</sup> personal income presented

<sup>c</sup> Per capita personal income by municipality estimated based upon the Census published by  
the US Bureau of Economic Analysis reflecting midyear population estimates available as  
of 2013.

<sup>d</sup> Unemployment data provided by the NJ Dept of Labor and Workforce Development

N/A Information was not available.

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

Employer	2015			2006		
	Employees	Rank	Percentage of Total Municipal Employment	Employees	Rank	Percentage of Total Municipal Employment
Jersey City Public Schools	4,685	1	22%			
Goldman Sachs & Co., Inc.	3,782	2	18%	2,800	2	14.30%
United States Postal Service	2,200	3	10%			
Pershing, LLC	2,000	4	9%	2,121	3	10.83%
New Jersey City University	1,663	5	8%	1,663	6	8.49%
JP Morgan Chase Bank	1,592	6	7%	1,791	5	9.15%
Citigroup Inc.	1,500	7	7%	1,500	10	7.66%
Jersey City Medical Center	1,409	8	7%	2,000	4	10.22%
Christ Hospital Health Services	1,200	9	6%	1,529	7	7.81%
Deutsche Bank Trust Co. NJLtd.	1,200	10	6%			
Merrill Lynch & Co., Inc.				3,150	1	16.09%
Lehman Brothers, Inc.				1,523	8	7.78%
Morgan Stanley				1,500	9	7.67%
	21,231		100.00%	19,577		100.00%

Sources: District Records and Hudson County Economic Development Corporation.

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

<u>Function/Program</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Instruction										
Regular	2,967	2,922	2,988	3,085	2,939	2,598	2,559	2,612	2,524	2,583
Other instruction	652	715	701	714	658	563	532	499	501	539
Support Services:										
Student & instruction related services	254	258	234	242	225	183	175	188	182	171
General administration	64	68	83	61	58	49	41	44	45	44
School administrative services	222	238	256	253	245	221	217	222	183	222
Other administrative services										
Central services	83	85	103	102	103	88	87	90	91	89
Administrative Information Technology	95	102	77	53	73	42	37	40	45	39
Plant operations and maintenance	721	725	752	717	653	569	546	582	548	562
Pupil transportation	41	40	39	39	36	36	34	35	34	31
Other support services	415	437	432	439	424	380	381	409	410	405
Total	<u>5,514</u>	<u>5,590</u>	<u>5,665</u>	<u>5,705</u>	<u>5,414</u>	<u>4,729</u>	<u>4,609</u>	<u>4,721</u>	<u>4,563</u>	<u>4,685</u>

Source: District personnel records

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

Fiscal Year	Enrollment	Operating Expenditures <sup>a</sup>	Cost Per Pupil	Percentage Change	Teaching Staff <sup>b</sup>	Pupil/Teacher Ratio			Average Daily Enrollment (ADE) <sup>c</sup>	Average Daily Attendance (ADA) <sup>c</sup>	% Change in Average Daily Enrollment	Student Attendance Percentage
						Elementary	Middle School	Senior High School				
2006	28,910	\$ 597,128,884	\$ 20,655	9.60%	3,619	01:9.5	01:9.0	01:10.1	29,112	27,095	-2.63%	93.07%
2007	28,766	614,785,691	21,372	3.47%	3,637	01:9.4	01:10.5	01:10.3	28,766	26,721	-1.19%	92.89%
2008	25,902	631,358,909	24,375	14.05%	3,689	01:9.2	01:9.1	01:9.5	27,823	25,903	-3.28%	93.10%
2009	27,746	630,318,932	22,717	-6.80%	3,799	01:9.0	01:8.4	01:9.2	27,746	25,750	-0.28%	92.81%
2010	27,911	644,608,061	23,095	1.66%	3,597	01:8.8	01:8.6	01:9.1	27,397	25,496	-1.26%	93.06%
2011	27,855	628,132,574	22,550	-2.36%	3,535	01:8.7	01:8.5	01:8.0	26,174	24,323	-4.47%	92.93%
2012	27,605	659,932,509	23,906	6.01%	3,128	01:9.8	01:8.9	02:0.0	27,127	25,455	3.64%	93.84%
2013	28,169	683,447,845	25,679	7.42%	(na)	(na)	(na)	(na)	26,615	25,541	-1.89%	95.96%
2014	28,374	685,816,972	25,985	1.19%	(na)	(na)	(na)	(na)	26,393	25,076	-0.83%	95.01%
2015	29,052	674,442,262	23,215	-10.66%	(na)	(na)	(na)	(na)	29,052	24,556	10.07%	84.52%

Sources: District records, school report cards

- a. Operating expenditures equal total expenditures less debt service and capital outlay.
- b. Teaching staff includes only full-time equivalents of certificated staff.
- c. Average daily enrollment and average daily attendance are obtained from the School Register Summary (SRS).

(na) Information not available at time of the audit

Note: This schedule represents ten years of data

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

District Building	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
<b>Elementary</b>										
Public School Number 1										
Square Feet	56,230	56,230	56,230	56,230	56,230	56,230	56,230	56,230	56,230	56,230
Capacity (students)	193	193	193	193	193	193	193	193	193	193
Enrollment	274	271	271							
Public School Number 3										
Square Feet	117,939	117,939	117,939	117,939	117,939	117,939	117,939	117,939	117,939	117,939
Capacity (students)	470	470	470	470	470	470	470	470	470	470
Enrollment	423	520	520	567	589	589	616	641	603	593
Public School Number 4										
Square Feet	169,678	169,678	169,678	169,678	169,678	169,678	169,678	169,678	169,678	169,678
Capacity (students)	679	679	679	679	679	679	679	679	679	679
Enrollment							834	841	834	823
Public School Number 5										
Square Feet	148,409	148,409	148,409	148,409	148,409	148,409	148,409	148,409	148,409	148,409
Capacity (students)	611	611	611	611	611	611	611	611	611	611
Enrollment	688	681	681	630	614	614	614	642	620	621
Public School Number 6										
Square Feet	148,882	148,882	148,882	148,882	148,882	148,882	148,882	148,882	148,882	148,882
Capacity (students)	741	741	741	741	741	741	741	741	741	741
Enrollment	1,068	745	745	857	899	899	836	782	781	781
Public School Number 7										
Square Feet	-	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
Enrollment	-	996	996	837	746	746	689	689	913	897
Public School Number 8										
Square Feet	169,196	169,196	169,196	169,196	169,196	169,196	169,196	169,196	169,196	169,196
Capacity (students)	1,068	1,068	1,068	1,068	1,068	1,068	1,068	1,068	1,068	1,068
Enrollment	1,058	695	695	767	782	782	801	772	772	766
Public School Number 9										
Square Feet	92,440	92,440	92,440	92,440	92,440	92,440	92,440	92,440	92,440	92,440
Capacity (students)	556	556	556	556	556	556	556	556	556	556
Enrollment	289	327	327	314	264	264	-	-	-	-
Public School Number 11										
Square Feet	104,509	104,509	104,509	104,509	104,509	104,509	104,509	104,509	104,509	104,509
Capacity (students)	676	676	676	676	676	676	676	676	676	676
Enrollment	786	834	834	797	783	783	802	858	807	834
Public School Number 12										
Square Feet	86,375	86,375	86,375	86,375	86,375	86,375	86,375	86,375	86,375	86,375
Capacity (students)	487	487	487	487	487	487	487	487	487	487
Enrollment	451	490	490	421	409	409	477	374	323	319
Public School Number 14										
Square Feet	118,873	118,873	118,873	118,873	118,873	118,873	118,873	118,873	118,873	118,873
Capacity (students)	755	755	755	755	755	755	755	755	755	755
Enrollment	577	534	534	415	417	417	380	472	508	544
Public School Number 15										
Square Feet	184,738	184,738	184,738	184,738	179,590	179,590	184,738	184,738	184,738	184,738
Capacity (students)	959	959	959	959	959	959	959	959	959	959
Enrollment	442	713	713	621	617	617	627	7,332	828	881
Public School Number 16										
Square Feet	61,684	61,684	61,684	61,684	61,684	61,684	61,684	61,684	61,664	61,664
Capacity (students)	358	358	358	358	358	358	358	358	358	358
Enrollment	408	438	438	405	296	296	308	281	318	323
Public School Number 17										
Square Feet	153,864	153,864	153,864	153,864	153,864	153,864	153,864	153,864	153,864	153,864
Capacity (students)	908	908	908	908	908	908	908	908	908	908
Enrollment	1,253	1,162	1,162	1,120	1,134	1,134	1,198	1,189	1,189	1,217
Public School Number 20										
Square Feet	66,896	66,896	66,896	66,896	66,896	66,896	66,896	66,896	66,896	66,896
Capacity (students)	402	402	402	402	402	402	402	402	402	402
Enrollment	608	608	608	601	608	608	637	602	614	617
Public School Number 22										
Square Feet	169,102	169,102	169,102	169,102	169,102	169,102	169,102	169,102	169,102	169,102
Capacity (students)	867	867	867	867	867	867	867	867	867	867
Enrollment	533	620	620	578	589	589	637	799	719	732
Public School Number 23										
Square Feet	177,028	177,028	177,028	177,028	177,028	177,028	177,028	177,028	177,028	177,028
Capacity (students)	714	714	714	714	714	714	714	714	714	714
Enrollment	1,515	1,428	1,428	1,470	1,451	1,451	1,384	1,374	1,361	810

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

District Building	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Public School Number 24										
Square Feet	118,240	118,240	118,240	118,240	118,240	118,240	118,240	118,240	118,240	118,240
Capacity (students)	773	773	773	773	773	773	773	773	773	773
Enrollment	1,067	996	996	934	942	942	920	874	855	892
Public School Number 25										
Square Feet	132,860	132,860	132,860	132,860	132,860	132,860	132,860	132,860	132,860	132,860
Capacity (students)	920	920	920	920	920	920	920	920	920	920
Enrollment	992	640	640	716	798	798	836	789	765	751
Public School Number 27										
Square Feet	94,611	94,611	94,611	94,611	94,611	94,611	94,611	94,611	94,611	94,611
Capacity (students)	701	701	701	701	701	701	701	701	701	701
Enrollment	1,142	1,105	1,105	1,053	1,061	1,061	1,059	1,056	1,038	1,083
Public School Number 28										
Square Feet	136,761	136,761	136,761	136,761	136,761	136,761	136,761	136,761	136,761	136,761
Capacity (students)	1,013	1,013	1,013	1,013	1,013	1,013	1,013	1,013	1,013	1,013
Enrollment	856	887	887	897	891	891	984	975	962	998
Public School Number 29										
Square Feet	66,180	66,180	66,180	66,180	66,180	66,180	66,180	66,180	66,180	66,180
Capacity (students)	336	336	336	336	336	336	336	336	336	336
Enrollment	422	513	513	523	528	528	469	389	389	428
Public School Number 30										
Square Feet	91,129	91,129	91,129	91,129	93,129	93,129	93,129	93,129	91,129	91,129
Capacity (students)	527	527	527	527	527	527	527	527	527	527
Enrollment	817	791	791	839	851	851	839	784	770	771
Public School Number 31										
Square Feet	36,973	36,973	36,973	36,973	36,973	36,973	36,973	36,973	36,973	36,973
Capacity (students)	129	129	129	129	129	129	129	129	129	129
Enrollment	228	235	235	217	224	224	236	224	216	207
Public School Number 33										
Square Feet	30,607	30,607	30,607	30,607	30,607	30,607	30,607	30,607	30,607	30,607
Capacity (students)	242	242	242	242	242	242	242	242	242	242
Enrollment	356	382	382	383	398	398	401	378	374	386
Public School Number 34										
Square Feet	141,086	141,086	141,086	141,086	141,086	141,086	141,086	141,086	141,086	141,086
Capacity (students)	704	704	704	704	704	704	704	704	704	704
Enrollment	706	695	695	590	555	555	657	576	595	488
Public School Number 37										
Square Feet	135,534	135,534	135,534	135,534	135,534	135,534	135,534	135,534	135,534	135,534
Capacity (students)	844	844	844	844	844	844	844	844	844	844
Enrollment	635	689	689	698	715	715	710	647	738	763
Public School Number 38										
Square Feet	120,940	120,940	120,940	120,940	120,940	120,940	120,940	120,940	120,940	120,940
Capacity (students)	648	648	648	648	648	648	648	648	648	648
Enrollment	992	988	988	961	940	940	923	880	891	868
Public School Number 39										
Square Feet	126,429	126,429	126,429	126,429	126,429	126,429	126,429	126,429	126,429	126,429
Capacity (students)	603	603	603	603	603	603	603	603	603	603
Enrollment	431	391	391	345	368	368	405	482	403	408
Public School Number 40										
Square Feet	132,483	132,483	132,483	132,483	132,483	132,483	132,483	132,483	132,483	132,483
Capacity (students)	576	576	576	576	576	576	576	576	576	576
Enrollment	607	624	624	423	464	464	434	384	244	247
Public School Number 41										
Square Feet	143,899	143,899	143,899	143,899	143,899	143,899	143,899	143,899	143,899	143,899
Capacity (students)	767	767	767	767	767	767	767	767	767	767
Enrollment	587	363	363	467	380	380	243	384	380	378
Public School Number 42										
Square Feet	13,371									
Capacity (students)	148									
Enrollment	174									

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

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
<b>District Building</b>										
Academy I										
Square Feet	64,884	64,884	64,884	64,884	64,884	64,884	64,884	64,884	64,884	64,884
Capacity (students)	374	374	374	374	374	374	374	374	374	374
Enrollment	393	401	401	335	388	388	420	429	444	478
Academy II										
Square Feet	24,411	24,411	24,411							
Capacity (students)	136	136	136							
Enrollment	151	151	151							
<b>High School</b>										
Dickinson High School										
Square Feet	356,000	356,000	356,000	356,000	356,000	356,000	356,000	356,000	356,000	356,000
Capacity (students)	2,018	2,018	2,018	2,018	2,018	2,018	2,018	2,018	2,018	2,018
Enrollment	2,996	2,785	2,785	2,516	2,347	2,347	2,318	2,011	1,992	2,068
Lincoln High School										
Square Feet	230,642	230,642	230,642	230,642	230,642	230,642	230,642	230,642	230,642	230,642
Capacity (students)	1,193	1,193	1,193	1,193	1,193	1,193	1,193	1,193	1,193	1,193
Enrollment	1,999	1,120	1,120	1,068	966	868	763	747	-	786
Ferris High School										
Square Feet	282,115	282,115	282,115	282,115	282,115	282,115	282,115	282,115	282,115	282,115
Capacity (students)	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300
Enrollment	1,404	1,364	1,364	1,480	1,555	1,555	1,417	1,305	1,169	1,184
Snyder High School										
Square Feet	209,500	209,500	209,500	209,500	209,500	209,500	209,500	209,500	209,500	209,500
Capacity (students)	1,134	1,134	1,134	1,134	1,134	1,134	1,134	1,134	1,134	1,134
Enrollment	1,068	1,103	1,103	1,183	1,022	984	929	920	867	857
Liberty High School										
Square Feet	18,582	18,582	18,582	18,582	18,582	18,582	18,852	18,852	18,852	18,852
Capacity (students)	179	179	179	179	179	179	179	179	179	179
Enrollment	182	174	174	173	187	187	191	208	207	195
McNair High School										
Square Feet	132,311	132,311	132,311	132,311	132,311	132,311	132,311	132,311	132,311	132,311
Capacity (students)	634	634	634	634	634	634	634	634	634	634
Enrollment	584	606	606	651	680	680	691	709	704	697
Adult High School										
Square Feet	33,316	33,316	33,316	33,316	33,316	33,316	33,316	33,316	33,316	33,316
Capacity (students)										
Enrollment										
ECC Cunningham Center										
Square Feet		12,319	12,319	12,319	12,319	12,319	12,319	12,319	12,319	12,319
Capacity (students)	75	75	75	75	75	75	75	75	75	75
Enrollment										
Freshman Academy										
Square Feet	32,390	32,390	32,390	32,390	32,390	32,390	32,390	32,390	39,290	39,290
Capacity (students)	430	430	430	430	430	430	430	403	403	403
Enrollment										
Regional Day										
Square Feet		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
Enrollment		110	110	118	118	118	112	112	112	104
Infinity Institute										
Square Feet										
Capacity (students)										
Enrollment						62	119	119	253	262
Total School Facilities										
Square Feet	4,931,077	5,124,487	5,124,487	5,100,076	5,096,928	5,096,928	5,102,346	5,102,346	5,107,226	5,107,226
Capacity (students)	26,848	27,697	27,697	27,561	27,561	27,561	27,561	27,534	27,534	27,534
Enrollment	28,262	28,175	28,175	26,970	26,576	26,502	26,916	33,030	25,558	26,057
Elementary School = 31 Middle School = 3 Senior High School = 6 Early Childhood Center = 1										
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.	5,177,877	5,371,287	5,371,287	5,346,876	5,343,728	5,343,728	5,349,146	5,349,146	5,354,026	5,354,026

Source: District Facilities Office

Note: This schedule represents ten years of data

**JERSEY CITY PUBLIC SCHOOLS**  
**SCHEDULE OF REQUIRED MAINTENANCE FOR SCHOOL FACILITIES**  
**FOR THE LAST TEN FISCAL YEARS**  
**(UNAUDITED)**

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

* School Facilities	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
Public School Number 1	\$ 173,979	\$ 174,524	\$ 175,647	\$ 272,562	\$ 228,378	\$ 151,201	\$ 124,863	\$ 126,134	\$ 138,837	\$ 173,034
Public School Number 3	196,439	197,054	254,535	367,108	326,348	278,352	261,892	264,557	291,203	362,927
Public School Number 4							376,783	380,616	418,952	522,141
Public School Number 5	459,188	460,624	225,234	280,903	187,806	396,740	329,553	332,906	366,437	456,691
Public School Number 6	460,651	462,092	248,495	289,495	274,306	373,666	330,604	333,967	367,604	458,146
Public School Number 8	523,504	525,142	405,633	608,241	522,541	467,413	375,712	379,535	417,762	520,657
Public School Number 9				142,606	82,917	349,176	205,270	207,358	228,244	284,460
Public School Number 11	323,358	324,370	156,762	167,882	144,315	302,090	232,070	234,431	258,043	321,600
Public School Number 12	267,250	268,086	155,433	225,322	180,999	259,243	191,802	193,754	213,268	265,797
Public School Number 14	367,801	368,952	171,756	205,214	175,113	277,432	263,966	266,652	293,509	365,801
Public School Number 15	556,889	558,631	229,442	315,912	280,280	455,252	410,224	414,398	456,136	568,484
Public School Number 16	190,855	191,452	216,858	282,575	584,665	211,455	136,974	138,367	152,304	189,817
Public School Number 17	476,966	477,555	261,218	294,585	228,860	298,805	341,666	345,143	379,905	473,477
Public School Number 20	206,981	207,628	216,623	410,917	397,021	268,449	148,548	150,059	165,173	205,855
Public School Number 22	184,722	185,300	365,833	422,023	366,358	438,393	375,504	379,324	417,530	520,368
Public School Number 23	547,737	549,450	371,832	502,229	459,995	487,296	393,104	397,103	437,100	544,758
Public School Number 24	365,843	366,987	302,263	394,543	354,543	371,409	262,561	265,232	291,946	363,853
Public School Number 25	411,078	412,364	231,985	354,702	295,970	391,409	295,026	298,027	328,044	408,843
Public School Number 27	292,733	293,649	212,976	286,032	221,726	257,102	210,091	212,228	233,604	291,141
Public School Number 28	423,148	424,472	301,935	382,256	318,256	246,419	303,688	306,778	337,676	420,847
Public School Number 29	204,765	205,406	205,319	394,608	469,604	204,006	146,958	148,453	163,405	203,652
Public School Number 30	288,148	289,049	220,715	292,910	214,447	257,168	202,359	204,418	225,007	280,426
Public School Number 31	114,397	114,755	120,893	176,196	86,611	157,505	82,101	82,937	91,290	113,775
Public School Number 33	94,700	94,996	98,882	101,284	71,483	89,129	67,965	68,657	75,572	94,185
Public School Number 34	436,530	437,895	224,583	346,432	80,579	347,587	313,292	316,479	348,355	434,095
Public School Number 37	419,352	420,663	268,411	286,975	255,825	347,282	300,963	304,025	334,647	417,071
Public School Number 38	374,197	375,367	296,322	412,379	382,789	320,691	268,556	271,289	298,613	372,162
Public School Number 39	391,180	392,404	289,602	501,836	473,958	326,610	280,745	283,601	312,166	389,053
Public School Number 40	409,912	411,194	249,008	336,821	267,618	353,214	294,188	297,181	327,114	407,683
Public School Number 41	434,615	435,973	292,497	437,043	753,477	359,236	319,538	322,789	355,301	442,812
Public School Number 42										41,146
Middle School Number 4			246,129	345,070	260,801	287,286	363,852	367,554	404,574	
Heights Middle School	29,394	29,486	263,083	304,443	197,602	286,580	363,852	367,554	404,574	
Academy I	200,756	201,384	104,647	197,333	136,667	179,204	144,080	145,546	160,205	199,664
Academy II								54,758	60,273	75,119
Dickinson High School	1,101,487	1,104,933	1,380,216	1,374,510	1,266,505	966,176	790,525	798,567	878,999	1,095,499
Lincoln High School	713,622	715,855	455,353	443,803	488,628	620,665	512,158	517,368	569,478	709,742
Ferris High School	872,883	875,614	1,029,843	820,114	753,327	689,643	626,457	632,831	696,570	868,137
Snyder High School	648,207	650,235	602,749	639,690	623,265	552,528	465,210	469,943	517,276	644,683
Liberty High School	57,494	57,674	252,651	394,634	505,879	119,591	41,263	41,683	45,881	57,181
McNair High School	409,379	410,660	242,081	598,645	235,963	396,616	293,806	296,796	326,689	407,153
Adult High School	38,116	38,235	232,943				73,981	74,733	82,261	102,521
Regional Day High School	121,566	121,946	120,850				67,921	68,612	75,522	
Total School Facilities	13,788,922	13,832,056	11,701,137	14,608,833	13,135,425	13,121,997	11,589,671	11,762,343	12,947,049	15,074,456
Other Facilities	-	-	1,490,860	-	957,859	1,468,697	-	-	-	-
Grand Total	\$ 13,788,922	\$ 13,832,056	\$ 13,191,997	\$ 14,608,833	\$ 14,093,284	\$ 14,590,694	\$ 11,589,671	\$ 11,762,343	\$ 12,947,049	\$ 15,074,456

Source: District Records (GAAP Basis)

\* School facilities as defined under EPCFA.  
(N.J.A.C. 6A:26-1.2 and N.J.A.C. 6:24-1.3)

Note: This schedule represents ten years of data

**JERSEY CITY PUBLIC SCHOOLS**  
**INSURANCE SCHEDULE**  
 June 30, 2015  
 (UNAUDITED)

	Coverage	Deductible
<b>New Jersey School Boards Association Insurance Group:</b>		
Property - Blanket Building and Contents	\$ 1,203,717,334	\$ 25,000
Property - Blanket Real and Personal	350,000,000	25,000
Environmental Package	1,000,000	10,000
Extra Expense	50,000,000	25,000
Valuable Papers	10,000,000	25,000
Loss of Rents	60,000	25,000
Business Income/Tuition	50,000	25,000
Electronic Data Processing	2,040,389	1,000
Equipment Breakdown	100,000,000	10,000
Crime Coverage:		
Faithful Performance	250,000	1,000
Forgery and Alteration	100,000	500
Money and Securities	100,000	500
Money Orders/Counterfeit	100,000	500
Computer Fraud	100,000	500
General Liability	11,000,000	25,000
Automobile Liability	11,000,000	25,000
Auto Physical Damage	Actual Cash Value	1,000
School Leaders Errors and Omissions Liability:		
Coverage A	6,000,000	50,000
Coverage B	\$100,000 / \$300,000	50,000
Flood:		
Flood Zones Prefix A & V	10,000,000	\$500,000 per building
(Secondary Flood, See Hartford Below)		\$500,000 per building contents
All Other Flood Zones	50,000,000	\$10,000 per member/per occurrence
Earthquake	50,000,000	
Terrorism	1,000,000	
<b>AIG Specialty:</b>		
Environmental/Mold Pollution Coverage	1,000,000	25,000
<b>Colony Insurance Company:</b>		
Storage Tank System Liability & Clean-up	\$1,000,000 occurrence \$2,000,000 aggregate	25,000
<b>State National Insurance Company</b>		
Excess Employer's Liability	1,000,000	1,000,000
Excess Workers Compensation	Statutory	1,000,000
<b>Arch/US Fire:</b>		
Student Accident Insurance	5,000,000	1,000
<b>NJUEP (NJ Unshared Excess Program):</b>		
Excess General Liability, Auto Liability, School Board Legal Liability, Employment Practices Liability	14,000,000	
<b>Selective Insurance Company:</b>		
<b>Bonds</b>		
Board Treasurer (Maureen Cosgrove)	1,900,000	
Business Administrator (Luiggi Campana)	1,900,000	
Superintendent (Dr. Marcia Lyles)	1,900,000	
Assistant Treasurer (Sylvia Ullrich)	1,900,000	
<b>Hartford Insurance Company: (Primary Flood Insurance)</b>		
<b>Flood Insurance (A or V prefix)</b>		
123 Coles Street	500,000 Building 500,000 Contents	25,000 25,000
182 Merseles Street	500,000 Building 500,000 Contents	25,000 25,000
35 Colgate Street	500,000 Building 500,000 Contents	25,000 25,000
1000 West Side Avenue	500,000 Building 500,000 Contents	25,000 25,000
111 Bright Street	500,000 Building 500,000 Contents	25,000 25,000
107 Bright Street	500,000 Building 500,000 Contents	25,000 25,000
425 Johnston Avenue	500,000 Building 500,000 Contents	25,000 25,000
1 Chapel Avneue (Concession, Restroom, Pressbox)	458,200 Building 310,000 Contents	25,000 25,000

Source: District Records

# Single Audit Section

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 Auditors' Report

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

We have audited, in accordance with auditing standards generally accepted in the United States of America; audit requirements as prescribed by the Office of School Finance, Department of Education, State of New Jersey; and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, 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, in the County of Hudson, State of New Jersey (the "District") as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 21, 2015.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

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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 District's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

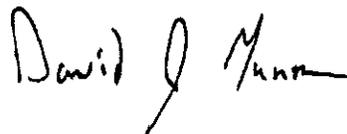
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not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

### **Compliance and Other Matters**

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

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



David J. Gannon  
Licensed Public School Accountant  
No. 2305



WISS & COMPANY, LLP

December 21, 2015  
Iselin, New Jersey

Report on Compliance For Each Major Federal and State Program and  
Report on Internal Control Over Compliance Required by  
OMB Circular A-133 and New Jersey OMB Circular 15-08

Independent Auditors' Report

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

**Report on Compliance for Each Major Federal and State Program**

We have audited the Jersey City Public Schools', in the County of Hudson, State of New Jersey (the "District") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* and the *New Jersey State Aid/Grant Compliance Supplement* that could have a direct and material effect on each of its major federal and state programs for the year ended June 30, 2015. The District's major federal and state programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its federal and state programs.

***Auditors' Responsibility***

Our responsibility is to express an opinion on compliance for each of the District's major federal and state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements as prescribed by the Office of School Finance, Department of Education, State of New Jersey; OMB Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*; and New Jersey OMB Circular 15-08, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid*. Those standards, OMB Circular A-133 and New Jersey OMB Circular 15-08 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal and state program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal and state program. However, our audit does not provide a legal determination on the District's compliance.

### ***Opinion on Each Major Federal and State Programs***

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its other major federal and state programs for the year ended June 30, 2015.

### **Other Matters**

The results of our auditing procedures disclosed an instance of noncompliance, which is required to be reported in accordance with OMB Circular A-133 which is described in the accompanying schedule of findings and questioned costs as item 2015-001. Our opinion on each major federal and state program is not modified with respect to this matter.

The District's response to the noncompliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The District's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

### **Report on Internal Control Over Compliance**

Management of the District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to previously. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal and state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal and state program and to test and report on internal control over compliance in accordance with OMB Circular A-133 and New Jersey OMB Circular 15-08, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified a certain deficiency in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as item 2015-001 that we consider to be a significant deficiency.

The District's response to the internal control over compliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The District's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

**Purpose of this Report**

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 OMB Circular A-133 and New Jersey OMB Circular 15-08. Accordingly, this report is not suitable for any other purpose.



David J. Gannon  
Licensed Public School Accountant  
No. 2305



WISS & COMPANY, LLP

December 21, 2015  
Iselin, New Jersey

Jersey City Public Schools  
Schedule of Expenditures of Federal Awards  
Year ended June 30, 2015

Federal Grantor/Pass-Through Grantor Program Title	CFDA Number	Grant Period	Award Amount	June 30, 2014			Adjustments	Carryover Amount	Cash Received	Budgetary Expenditures	Repayment of Prior Years Balances	June 30, 2015		
				(Accounts Receivable)	Unearned Revenue	Due to Grantor						(Accounts Receivable)	Unearned Revenue	Due to Grantor
U.S. Department of Health and Human Services														
Pass-Through State Department of Education														
General Fund														
Medicaid Assistance Program - SEMI	93.778	07/01/14-06/30/15	\$ 1,441,025					\$ 987,604	\$ 1,441,025		\$ (453,421)			
Medicaid Assistance Program - SEMI (ARRA)	93.778	07/01/14-06/30/15	745,189					745,189	745,189					
Medicaid Assistance Program - SEMI	93.778	07/01/13-06/30/14	2,447,916	\$ (1,146,258)				1,146,258						
Subtotal - Department of Health and Human Services				<u>(1,146,258)</u>				<u>2,879,051</u>	<u>2,186,214</u>			<u>(453,421)</u>		
Total General Fund				<u>(1,146,258)</u>				<u>2,879,051</u>	<u>2,186,214</u>			<u>(453,421)</u>		
U.S. Department of Education														
Pass-Through State Department of Education														
Special Revenue Fund:														
Title I Part A - 14/15	84.010A	07/01/14-06/30/15	16,276,797					11,406,827	14,613,823			(3,206,996)		
Title I Part A - 13/14	84.010A	07/01/13-06/30/14	15,105,112	(2,693,087)		\$ 30,774		2,662,313						
Title I National Title I Dist. Scholar Award	84.010A	07/01/14-06/30/15	84,016					84,106	83,831			\$ 275		
Title I National Title I Dist. Scholar Award	84.010A	07/01/13-06/30/14	10,000		\$ 397								397	
Subtotal Title I Part A				<u>(2,693,087)</u>	<u>397</u>	<u>30,774</u>		<u>14,153,246</u>	<u>14,697,654</u>			<u>(3,206,996)</u>		<u>672</u>
Title I SIA Part A - 13/14	84.010A	07/01/13-06/30/14	25,111	(10,584)				10,584						
Subtotal Title I - SIA Part A				<u>(10,584)</u>				<u>10,584</u>						
Title IIA - 14/15	84.367A	07/01/14-06/30/15	3,946,112			(84,782)		2,135,565	3,224,018			(1,173,235)		
Title IIA - 13/14	84.367A	07/01/13-06/30/14	3,982,494	(1,222,737)		78,984		1,143,753						
Title IIA - 12/13	84.367A	09/01/12-08/31/13	4,518,213	(52,370)		52,370								
Subtotal Title IIA - Eisenhower				<u>(1,275,107)</u>		<u>46,572</u>		<u>3,279,318</u>	<u>3,224,018</u>			<u>(1,173,235)</u>		
Title II D - 10/11 Carryover	84.318X	09/01/10-08/31/12	53,675			\$ 30,906					\$ 30,906			
Subtotal Title II						<u>30,906</u>					<u>30,906</u>			
Title III - 14/15	84.365A	07/01/14-06/30/15	964,979					707,642	867,645			(160,003)		
Title III - 13/14	84.365A	07/01/13-06/30/14	826,191	(354,264)		(668)		354,932						
Subtotal Title III				<u>(354,264)</u>		<u>(668)</u>		<u>1,062,574</u>	<u>867,645</u>			<u>(160,003)</u>		
Title III Immigrant - 14/15	84.365	07/01/14-06/30/15	166,734					10,700	66,842			(56,142)		
Title III Immigrant - 13/14	84.365	07/01/13-06/30/14	547,560	(63,514)				63,514						
Subtotal Title III Immigrant				<u>(63,514)</u>				<u>74,214</u>	<u>66,842</u>			<u>(56,142)</u>		

Jersey City Public Schools  
Schedule of Expenditures of Federal Awards  
Year ended June 30, 2015

Federal Grantor/Pass-Through Grantor Program Title	CFDA Number	Grant Period	Award Amount	June 30, 2014			Adjustments	Carryover Amount	Cash Received	Budgetary Expenditures	Repayment of Prior Years Balances	June 30, 2015		
				(Accounts Receivable)	Unearned Revenue	Due to Grantor						(Accounts Receivable)	Unearned Revenue	Due to Grantor
IDEA - B Basic - 14/15	84.027	07/01/14-06/30/15	\$ 8,661,180					\$ 5,484,638	\$ 7,900,009		\$ (2,415,371)			
IDEA - B Basic - 13/14	84.027	07/01/13-06/30/14	8,203,068	\$ (4,835,227)			\$ (7,949)	4,843,176						
Subtotal IDEA-B Basic				(4,835,227)			(7,949)	10,327,814	7,900,009		(2,415,371)			
IDEA-B Preschool - 14/15	84.173	07/01/14-06/30/15	187,298					152,124	159,965		(7,841)			
IDEA-B Preschool - 13/14	84.173	07/01/13-06/30/14	197,729	(62,939)			(7,320)	70,259						
Subtotal IDEA-Pre School				(62,939)			(7,320)	222,383	159,965		(7,841)			
Improving Achievement in English Language Arts & Math for Students with Disabilities	84.027A	07/01/13-08/31/14	142,999	(140,309)				780			(139,529)			
				(140,309)				780			(139,529)			
Career and Technical Education (Perkins) - 14/15	84.048A	07/01/14-06/30/15	350,054						246,678		(246,678)			
Career and Technical Education (Perkins) - 12/13	84.048A	07/01/13-06/30/14	341,529	(315,820)			294	315,526						
Career and Technical Education (Perkins) - 12/13	84.048A	09/01/12-08/31/13	329,626			\$ 18,849				\$ 18,849				
Subtotal Perkins Occupational				(315,820)		18,849	294	315,526	246,678	18,849	(246,678)			
ARRA - School Improvement Grants 14/15	84.388	09/01/14-08/31/15	1,479,531					659,602	1,035,523		(375,921)			
ARRA - School Improvement Grants 13/14	84.388	07/01/13-06/30/14	2,502,665	(1,355,242)			(322,438)	1,773,970	96,290					
ARRA - School Improvement Grants 12/13	84.388	09/01/12-08/31/13	5,912,551	(218,495)				218,495						
Subtotal School Improvement Grants				(1,573,737)			(322,438)	2,652,067	1,131,813		(375,921)			
Twenty-First Century Learning Centers 14/15	84.287	09/01/14-06/30/15	500,000					226,636	344,828		(118,192)			
Twenty-First Century Learning Centers 13/14	84.287	09/01/13-06/30/14	391,245	(259,305)			(1,365)	341,039	80,369					
Subtotal Twenty-First Century Learning Centers				(259,305)			(1,365)	567,675	425,197		(118,192)			
Theater Art Confusion	84.351D	07/01/13-06/30/14	278,120	(276,210)			2,229	273,981						
Theater Art Confusion	84.351D	10/01/12-09/30/13	284,220	(109,941)				109,941						
Subtotal Theater Art Confusion				(386,151)			2,229	383,922						
Race to the Top	84.413A	07/01/12-11/30/15	852,435	(166,949)			141,979	501,481	490,011		(13,500)			
				(166,949)			141,979	501,481	490,011		(13,500)			
Adult Basic Education-Training	84.002	07/01/14-06/30/15	391,880					336,752	369,307		(32,555)			
Adult Basic Education-Training	84.002	07/01/13-06/30/14	669,630	(266,118)				266,118						
Adult Basic Education-Training	84.002	07/01/12-06/30/13	482,200	(226,892)				226,892						
Subtotal Adult Basic Education-Training				(493,010)				829,762	369,307		(32,555)			
Subtotal - Department of Education				(12,630,003)	397	49,755	(117,892)	\$ -	34,381,346	29,579,139	49,755	(7,945,963)	\$ 672	-

Jersey City Public Schools  
Schedule of Expenditures of Federal Awards  
Year ended June 30, 2015

Federal Grantor/Pass-Through Grantor Program Title	CFDA Number	Grant Period	Award Amount	6/30/2014			Adjustments	Carryover Amount	Cash Received	Budgetary Expenditures	Repayment of Prior Years Balances	June 30, 2015		
				(Accounts Receivable)	Unearned Revenue	Due to Grantor						(Accounts Receivable)	Unearned Revenue	Due to Grantor
U.S. Department of Labor Pass-through														
County of Hudson:														
Career Exploration Fifteen Together	17.250	07/01/13-06/30/14	\$ 180,000		\$ 51,607				\$ 12,816			\$ 38,791		
Subtotal - Department of Labor					51,607				12,816			38,791		
Total Special Revenue Fund				\$ (12,630,003)	\$ 52,004	\$ 49,755	\$ (117,892)	\$ -	\$ 34,381,346	\$ 29,591,955	\$ 49,755	\$ (7,945,963)	\$ 39,463	\$ -
U.S. Department of Agriculture Pass-through														
State Department of Education:														
Enterprise Fund:														
Fresh Fruit and Vegetable Program	10.582	07/01/14-06/30/15	233,538					121,778	233,538			(111,760)		
Fresh Fruit and Vegetable Program	10.582	07/01/13-06/30/14	223,331	(73,133)				73,133						
Subtotal Fresh Fruit and Vegetable Program				(73,133)				194,911	233,538			(111,760)		
Food Donation Program (NC)	10.555	07/01/14-06/30/15	536,153					536,153	331,093				205,060	
Food Donation Program (NC)	10.555	07/01/13-06/30/14	764,920		160,976				160,976					
Subtotal Food Donation Program (NC)					160,976			536,153	492,069				205,060	
School Breakfast Program	10.553	07/01/14-06/30/15	5,068,674					4,642,229	5,068,674			(426,445)		
School Breakfast Program	10.553	07/01/13-06/30/14	4,467,744	(1,027,838)				1,027,838						
Subtotal School Breakfast Program				(1,027,838)				5,670,067	5,068,674			(426,445)		
National School Snack Program	10.555	07/01/14-06/30/15	290,231					272,870	290,231			(17,361)		
National School Snack Program	10.555	07/01/13-06/30/14	281,406	(56,003)				56,003						
Subtotal National School Snack Program				(56,003)				328,873	290,231			(17,361)		
National School Lunch Program	10.555	07/01/14-06/30/15	7,270,184					6,696,574	7,270,183			(573,609)		
National School Lunch Program	10.555	07/01/13-06/30/14	6,309,794	(1,399,274)				1,399,274						
Subtotal National School Lunch Program				(1,399,274)				8,095,848	7,270,183			(573,609)		
Federal PB Lunch - Healthy Hunger-Free Kids Act of 2010	10.555	07/01/14-06/30/15	154,446					142,300	154,446			(12,146)		
Federal PB Lunch - Healthy Hunger-Free Kids Act of 2010	10.555	07/01/13-06/30/14	133,641	(29,526)				29,526						
Subtotal Federal PB Lunch - Healthy Hunger-Free Kids Act of 2010				(29,526)				171,826	154,446			(12,146)		
Federal School Breakfast Expansion Grant	10.579	07/01/14-06/30/15	6,458					6,458	6,458					
Total Enterprise Fund				(2,585,774)	160,976	-	-	-	15,004,136	13,515,599	-	(1,141,321)	205,060	-
Total Expenditures of Federal Awards				\$ (16,362,035)	\$ 212,980	\$ 49,755	\$ (117,892)	\$ -	\$ 52,264,533	\$ 45,293,768	\$ 49,755	\$ (9,540,705)	\$ 244,523	\$ -

(NC) - non cash expenditures

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



Jersey City Public Schools  
Schedule of Expenditures of State Financial Assistance  
Year ended June 30, 2015

State Grantor/Program Title	State Grant Account #	Grant Period	Award Amount	Balance at June 30, 2014			Carryover Adjustments	Carryover Amount	Cash Received	Budgetary Expenditures	Repayment of Prior Years Balances	Balance at June 30, 2015			Memo	
				(Accounts Receivable)	Unearned Revenue	Due to Grantor						(Accounts Receivable)	Unearned Revenue	Due to Grantor	Budgetary Receivable	Cumulative Total Expenditures
<b>Other State Balances</b>																
Nursing Services FY 15	15-100-034-5120-070	07/01/14-06/30/15	\$ 428,345					\$ 428,345	\$ 376,467					\$ 51,878		\$ 376,467
Nursing Services FY 14	14-100-034-5120-070	07/01/13-06/30/14	331,961			\$ 26,369					\$ 26,369					
Non-Public Technology	15-100-034-58120-373	07/01/14-06/30/15	145,528					142,528	112,776						29,752	112,776
Non-Public Technology	14-100-034-58120-373	07/01/13-06/30/14	85,260			21,155					21,155					
Non-public Textbooks Aid FY 15	15-000-034-5120-064	07/01/14-06/30/15	264,892					264,892	218,282						46,600	218,292
Non-public Textbooks Aid FY 14	14-000-034-5120-064	07/01/13-06/30/14	232,455			30,704						30,704				
Non-public Textbooks Aid FY 11	11-000-034-5120-064	07/01/10-06/30/11	291,531			82,541									82,541	
Preschool Education Aid FY 15	15-495-034-5120-025	07/01/14-06/30/15	64,808,484				\$ 6,757,312	58,327,636	64,302,622				\$ 7,263,174		\$ (6,480,848)	64,302,622
Preschool Education Aid FY 14	14-495-034-5120-025	07/01/13-06/30/14	63,203,682	\$ (6,320,368)	\$ 6,757,312		\$ 491,160	6,320,368					491,160			
<b>Total Special Revenue Fund</b>				<b>(6,339,480)</b>	<b>6,762,228</b>	<b>447,933</b>	<b>491,160</b>	<b>66,816,130</b>	<b>65,988,794</b>	<b>365,392</b>	<b>\$ (15,086)</b>	<b>7,759,250</b>	<b>560,469</b>	<b>(6,480,848)</b>	<b>65,988,794</b>	
<b>Capital Projects Fund</b>																
School Development Authority - Nicolaus Copernicus - PS #25	2390-230-12-0ADT	07/01/12 - completion	1,188,700		13,898			366,275	7,294				372,879			20,995
School Development Authority - Alexander D. Sullivan - PS #30	2390-320-12-1400	07/01/12 - completion	514,020		24,769			117,718	239,488		(97,001)					245,219
School Development Authority - James J. Ferris	2390-060-12-0ADQ	07/01/12 - completion	2,574,788					2,167,555	2,150,513					17,042		2,192,713
School Development Authority - A. Harry Moore	2390-167-12-0ADR	07/01/12 - completion	1,165,525		3,758			307,694	9,333					302,119		20,575
School Development Authority - Nicolaus Copernicus - PS #25	2390-230-12-0ADS	07/01/12 - completion	1,536,100		15,378			271,075	1,036,436		(749,983)					1,055,858
School Development Authority - Damon Avenue - PS #23	2390-210-12-0ABO	07/01/12 - completion	517,681		21,956			126,583	96,179					52,360		102,723
<b>Total Capital Projects Fund</b>					<b>79,759</b>			<b>3,356,900</b>	<b>3,539,243</b>		<b>(846,984)</b>		<b>744,400</b>			<b>3,638,083</b>
<b>Enterprise Fund:</b>																
National School Lunch Program (State Share)	15-100-010-3350-023	07/01/14-06/30/15	137,700					123,595	137,700				(14,105)			137,700
National School Lunch Program (State Share)	14-100-010-3350-023	07/01/13-06/30/14	127,977	(33,524)				33,524								
<b>Total Enterprise Fund</b>				<b>(33,524)</b>				<b>157,119</b>	<b>137,700</b>		<b>(14,105)</b>					<b>137,700</b>
<b>Total Expenditures of State Financial Assistance</b>				<b>\$ (52,674,835)</b>	<b>\$ 6,841,987</b>	<b>\$ 447,933</b>	<b>\$ 491,160</b>	<b>\$ -</b>	<b>\$ 545,295,260</b>	<b>\$ 544,714,463</b>	<b>\$ 365,392</b>	<b>\$ (5,658,312)</b>	<b>\$ 8,503,650</b>	<b>\$ 560,469</b>	<b>\$ (48,084,157)</b>	<b>\$ 544,813,303</b>
<b>State Financial Assistance Not Subject to Single Audit Determination:</b>																
On Behalf TP/AF Pension and Medical	15-495-034-5095-001/006/007	07/01/14-06/30/15	36,092,943					36,092,943	36,092,943							36,092,943
<b>Total State Financial Assistance Subject to Single Audit Determination</b>				<b>\$ (52,674,835)</b>	<b>\$ 6,841,987</b>	<b>\$ 447,933</b>	<b>\$ 491,160</b>	<b>\$ -</b>	<b>\$ 509,202,317</b>	<b>\$ 598,621,520</b>	<b>\$ 365,392</b>	<b>\$ (5,658,312)</b>	<b>\$ 8,503,650</b>	<b>\$ 560,469</b>	<b>\$ (48,084,157)</b>	<b>\$ 568,720,260</b>

Jersey City Public Schools  
Notes to Schedules of Expenditures of  
Federal Awards and State Financial Assistance  
Year Ended June 30, 2015

**1. General**

The accompanying schedules of expenditures of federal awards and state financial assistance present the activity of all expenditures of federal awards and state financial assistance programs of the District. The District is defined in Note 1 to the District's basic financial statements. All federal awards and state financial assistance received directly from federal and state agencies, as well as federal awards and state financial assistance passed through other government agencies, are included on the schedules of expenditures of federal awards and state financial assistance.

**2. Basis of Accounting**

The accompanying schedules of expenditures of federal awards and state financial assistance are presented on the budgetary basis of accounting with the exception of programs recorded in the enterprise fund, which are presented using the accrual basis of accounting and those recorded in the special revenue fund, which are presented using the budgetary basis of accounting. These bases of accounting are described in Note 1 to the District's basic financial statements. The information in these schedules are presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and New Jersey OMB Circular 15-08, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid*. Therefore, some amounts presented in these schedules may differ from amounts presented, or used in the preparation of, the basic financial statements.

**3. Relationship to Basic Financial Statements**

Amounts reported in the accompanying schedules agree with amounts reported in the District's basic financial statements. The basic financial statements present the general fund and special revenue fund on a GAAP basis. Budgetary comparison statements or schedules (RSI) are presented for the general fund and special revenue fund to demonstrate finance-related legal compliance in which certain revenue is permitted by law or grant agreement to be recognized in the fiscal year, whereas for GAAP reporting, revenue is not recognized until the subsequent year or when expenditures have been made.

Jersey City Public Schools  
Notes to Schedules of Expenditures of  
Federal Awards and State Financial Assistance  
Year Ended June 30, 2015

**3. Relationship to Basic Financial Statements (continued)**

The general fund is presented in the accompanying schedules on the modified accrual basis of accounting with the exception of the revenue recognition of the last two state aid payments in the current 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 the last two 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, whereas the GAAP basis does not. The special revenue fund also recognizes the last state aid payment 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 \$115,794 for the general fund and \$210,494 for the special revenue fund. See note to required supplementary information for a reconciliation of the budgetary basis to modified accrual basis of accounting for the general and special revenue funds (C-3). Federal and State award revenues are reported in the District's basic financial statements on a GAAP basis as follows:

	<b>Federal</b>	<b>State</b>	<b>Total</b>
General Fund	\$ 2,186,214	\$ 474,932,932	\$ 477,119,146
Special Revenue Fund	30,253,502	65,752,580	96,006,082
Capital Projects Fund		26,673,246	26,673,246
Food Service Enterprise Fund	13,515,599	137,700	13,653,299
Total financial award revenues	\$ 45,955,315	\$ 567,496,458	\$ 613,451,773

The adjustment to reconcile from budgetary basis accounts receivable to GAAP basis accounts receivable is \$401,053 for the special revenue fund. This is a result of recognizing encumbrances as expenditures on the budgetary basis but not the GAAP basis.

**4. Relationship to Federal and State Financial Reports**

Amounts reported in the accompanying schedules agree with the amounts reported in the related federal and state financial reports.

Jersey City Public Schools  
Notes to Schedules of Expenditures of  
Federal Awards and State Financial Assistance  
Year Ended June 30, 2015

**5. Adjustments**

The adjustments presented on schedule K-3 and K-4 are the result of the cancellation of certain prior years encumbrance, accounts payable and accounts receivable balances.

**6. New Jersey Schools Development Authority (NJSDA) Funds**

The NJSDA is administering and constructing projects on behalf of the District and these expenditures are not subject to a Single Audit in accordance with New Jersey OMB Circular 15-08 and therefore are not reported on the Schedule of Expenditures of State Awards. The NJSDA expenditures incurred by the NJSDA on-behalf of the District for the year ended June 30, 2015 amounted to \$23,133,938 (See Exhibit F-2).

**7. School-wide program Funds**

School wide programs are not separate federal programs as defined in OMB Circular A-133; amounts used in school-wide programs are included in the total expenditures of program contributing the funds in the Schedule of Expenditure of Federal Awards. The following funds, by program, are included in the school-wide programs in the District.

Title I	<u>\$ 4,358,268</u>
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**8. Other**

Revenues and expenditures reported under the Food Donation Program represent current year value received and current year distributions, respectively. TPAF Social Security Contributions represent the amount reimbursed by the State for the employer's share of Social Security for TPAF members for the year ended June 30, 2015.

The post-retirement pension and medical benefits received on-behalf of the District for the year ended June 30, 2015 amounted to \$36,092,943. Since on-behalf post-retirement pension and medical benefits are paid by the State directly, these expenditures are not subject to single audit in accordance with New Jersey OMB Circular 15-08. However, they are reported on the Schedule of Expenditures of State Financial Assistance, as directed by the funding agency.

Jersey City Public Schools

Schedule of Findings and Questioned Costs (Continued)

Year ended June 30, 2015

**Financial Statement Section**

Type of auditors' report issued:	<u>Unmodified</u>		
Internal control over financial reporting:			
Material weakness(es) identified?	<u>          </u> Yes	<u>  X  </u>	No
Significant deficiency(ies) identified?	<u>          </u> Yes	<u>  X  </u>	None Reported
Noncompliance material to financial statements noted?	<u>          </u> Yes	<u>  X  </u>	No

**Federal Awards Section**

Dollar threshold used to distinguish between Type A and Type B programs:	<u>\$1,358,813</u>		
Auditee qualified as low-risk auditee?	<u>          </u> Yes	<u>  X  </u>	No
Type of auditors' report issued on compliance for major programs:	<u>Unmodified</u>		
Internal control over major programs:			
Material weakness(es) identified?	<u>          </u> Yes	<u>  X  </u>	No
Significant deficiency(ies) identified?	<u>  X  </u> Yes	<u>          </u>	None Reported
Any audit findings disclosed that are required to be reported in accordance with OMB Circular A-133 (Section .510(a))?	<u>  X  </u> Yes	<u>          </u>	No

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
84.010A	Title I, Part A, Title I, SIA Part A and Title I National Distinguished Award Cluster
84.388	ARRA School Improvement Grants (SIG)
10.553, 10.555	School Breakfast Program, National School Lunch Program, PB Lunch – Healthy Hunger Free Kids Act and Food Donation Program



Jersey City Public Schools

Schedule of Findings and Questioned Costs (continued)

Year ended June 30, 2015

**Part II – Schedule of Financial Statement Findings**

495-034-5120-085	Adjustment Aid
495-034-5120-097	Per Pupil Growth Aid
495-034-5120-098	PARCC Readiness
495-034-5120-014	Transportation Aid
2390-230-120ADT	NJ SDA Grants
2390-320-12-1400	
2390-060-120ADQ	
2390-167-12-0ADR	
2390-230-12-0ADS	
2390-210-12-0ABO	

Jersey City Public Schools

Schedule of Findings and Questioned Costs (continued)

Year ended June 30, 2015

**Part II – Schedule of Financial Statement Findings**

No financial statement findings noted that are required to be reported under *Government Auditing Standards*

Jersey City Public Schools

Schedule of Findings and Questioned Costs (Continued)

Year ended June 30, 2015

**Part III– Schedule of Federal Awards and State Financial Assistance  
Findings and Questioned Costs**

**2015-001 Allowability – (Significant Deficiency)**

**Federal Programs**

Title I (CFDA #84.010A)

**State Programs**

None

*Criteria:*

In accordance with Federal OMB Circular A-133 and the OMB Compliance Supplement, the District is required to expend awards for allowable activities and that the costs of services charged to federal grants are allowable and in accordance with the applicable compliance requirements.

*Statement of Condition:*

During our testing of the Title I major program we identified certain payroll related expenditures charged that were unallowable costs of the program. In multiple instances, employees were authorized to work an allotted amount of hours to be charged to the grant, however, those employees worked in excess of the authorized hours. Additionally, there were several instances noted where an individual was not approved to work for the Title I program, however, was charged to the program.

*Questioned Costs:*

The known questioned costs related to the major program amounted to \$7,040 for Title I. The total dollar value of payroll expenditures tested from the program amounted to \$40,303. The total dollar value of payroll expenditures charged to the Title I for the year ended June 30, 2015 amounted to \$3,680,377.

Jersey City Public Schools

Schedule of Findings and Questioned Costs (Continued)

Year ended June 30, 2015

*Context:*

During our testing of Federal grant compliance, we selected a sample of payroll related charges, based on the composition of the types of expenditures charged to the major program. For each payroll related charge selected, we requested the District to provide us with a time sheet and board action approval, however, in some instances the District could not provide approval for the employees to be charged to the program and in some instances employees charged more than the approved time allotted.

*Cause and Effect:*

Violations of grant requirements could lead to a potential reduction in funding or return of funds.

*Recommendation:*

We suggest the District implement a process to ensure that only allowable costs be charged to the grant and that those charges are supported by documentation that shows the expenditures are appropriately charged to the grant programs. The District should also ensure that only employees working under a grant program be charged to the respective grant and at the correct amount, without exceeding authorized amounts.

*Views of Responsible Officials and Planned Corrective Actions:*

District management concurs with the finding and will develop a corrective action plan in response to the recommendation above.

Jersey City Public Schools  
Summary Schedule of Prior Year Audit Findings  
Year ended June 30, 2015

**2014-001***Statement of Condition:*

The District's business office personnel perform certain financial statement close process procedures on a monthly basis and at year end which include the posting of journal entries and other various accruals and reconciliations. During our audit, we noted some opportunities for improvement as it relates to the District's financial statement close process.

Status: Not repeated in current year.

**2014-002***Statement of Condition:*

During our testing of the School Improvement Grant, we noted that the District purchased tickets to the Lion King on Broadway in March of 2014 for a show in October 2014 for a total of \$13,006.50. The grant period ended 8/31/14, with no new award or extension.

Status: Not repeated in current year.