

**STATE OF NEW JERSEY
DEPARTMENT OF EDUCATION
OFFICE OF FISCAL ACCOUNTABILITY AND COMPLIANCE
P.O. BOX 500
TRENTON, NEW JERSEY 08625-0500**

**EARLY CHILDHOOD EDUCATION PROGRAM STATE AID ENROLLMENT
REVIEW
AS OF OCTOBER 15, 2008**

**PATERSON PUBLIC SCHOOLS
PASSAIC COUNTY
33-35 CHURCH STREET
PATERSON, NEW JERSEY 07505**

**PATERSON PUBLIC SCHOOLS
EARLY CHILDHOOD EDUCATION PROGRAM STATE AID ENROLLMENT
REVIEW
AS OF OCTOBER 15, 2008**

REPORT OF REVIEW

The New Jersey Department of Education, Office of Fiscal Accountability and Compliance (OFAC), State Aid Audit Unit has reviewed the Paterson Public Schools' Early Childhood Program's (ECP) enrollment records as of October 15, 2008, used to submit enrollment data for three and four year old non-disabled students on the Application for State School Aid (ASSA). Our review was specifically designed to verify enrollment to determine the amount of enrollment adjustment to ECP State Aid in accordance with the School Funding Reform Act of 2008. The distribution of this report should necessarily be limited to those specified parties stated herein, since its preparation is intended solely for their use. In this regard, our observations, comments and findings follow.

SCOPE

The early childhood program's enrollment and attendance records, both in-district and with contracted providers, were reviewed in detail for the period October 1, 2008 through October 31, 2008.

SUMMARY OF PRESCHOOL ENROLLMENT

The Paterson Public Schools' approved projected FY 2008-2009 enrollment, excluding special education students, was 3,573. The district reported 3,402.5 students on the October 15, 2008 ASSA. Based on New Jersey School Registers and Abbott Preschool Provider attendance registers presented for review, the OFAC verified 3,386 three year old and four year old non-disabled students. The reduction of 187 actual students compared to projected enrollment of 3,573 has resulted in an adjustment of \$2,407,212 to ECP State Aid (187 multiplied by \$12,872.79 per student).

As of October 15, 2008 Paterson Public Schools' reported amount of enrolled preschool students totaling 3,402.5 was overstated by 16.5 students. The district must research the reason for this overstatement and provide a detailed explanation on a corrective action plan (CAP). The CAP must include a corrective action to assure that the correct number of students be reported on the ASSA based on actual enrollment and attendance records.

SPECIFIC FINDING AND RECOMMENDATION

1. The enrollment reported on the ASSA for preschool non-disabled students was overstated by 16.5 students.

A review of the New Jersey School Registers and Abbott Provider Attendance records indicated that the October 15, 2008 ASSA count was overstated. The district ASSA count should have been based on the actual attendance and enrollment records.

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Recommendation

The Paterson Public Schools must ensure that all enrollment counts submitted on the ASSA are based on actual attendance and enrollment records for October each year.

Submitted by:



Robert W. Ortley, Manager
State Aid Audit Unit

Approved by:



Robert J. Cicchino, Director
Office of Fiscal Accountability and Compliance

**NEW JERSEY DEPARTMENT OF EDUCATION
OFFICE OF FISCAL ACCOUNTABILITY AND COMPLIANCE
EARLY CHILDHOOD EDUCATION LIMITED REVIEW RESPONSE
CORRECTIVE ACTION PLAN**

CAP# _____

NAME OF SCHOOL DISTRICT PATERSON PUBLIC SCHOOL DISTRICT COUNTY: PASSAIC

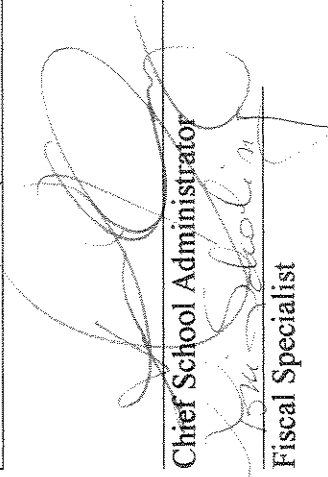
TYPE OF EXAMINATION: Abbott Early Childhood Education Program
Office of Fiscal Accountability and Compliance (OFAC)
Report of Examination – October 15, 2008 OFAC Case # _____

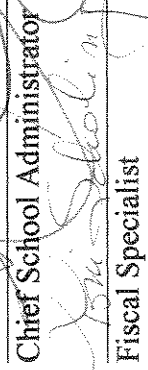
DATE OF BOARD MEETING: February 11, 2009

PROVIDER CONTACT INFORMATION: Name of DISTRICT Paterson Public Schools- Department of Early Childhood
NAME OF DIRECTOR Susana Peron
Address of Provider 385-391 Totowa Ave. Paterson, NJ 07502

TELEPHONE NUMBER (973) 321-0540 FAX NUMBER (973)-321-0549

FINDING/ RECOMMENDATION NUMBER	FINDING	CORRECTIVE ACTION	METHOD OF IMPLEMENTATION	INDIVIDUAL RESPONSIBLE FOR IMPLEMENTATION	COMPLETION DATE OF IMPLEMENTATION
1	The enrollment reported on the ASSA for preschool non-disabled students was overstated by 16.5 students.	The Department of Early Childhood Education will retrain the centers' staff to ensure proper ASSA count in the future.	Written procedures will be implemented. Center's staff will be retrained in attendance procedures.	Susana Peron	July 2009


Chief School Administrator


Fiscal Specialist

3/3/09 Date
2-4-09 Date

Frank LaTC Board Secretary/Business Administrator
Date

2/10/09 Date

Provider

Paterson Public Schools

Department of Early Childhood Education

Adjusted Budget 2008-09

	Budget Line	Allocation	Adjustment for ASSA	Adjusted Allocation
Teacher Salaries	20-211-100-101-705-000-0000-002	\$ 587,753.20		
Instructional Assistants	20-211-100-106-705-000-0000-002	\$ 235,190.48		
Instructional Supplies, In District	20-211-100-600-705-000-0000-002	\$ 78,000.00		
Instructional Supplies, Community Providers	20-211-100-600-705-000-0001-002	\$ 119,000.00		
Salaries of Supervisors	20-211-200-102-705-000-0000-002	\$ 433,066.00	\$ 40,000.00	\$ 393,066.00
Supervisors Travel Stipends	20-211-200-102-705-186-0000-002	\$ 1,800.00		
Salary of Director	20-211-200-103-705-000-0000-002	\$ 130,000.00	\$ 80,000.00	\$ 50,000.00
Director Travel	20-211-200-103-705-186-0000-002	\$ 450.00		
Salaries, Professionals	20-211-200-104-705-000-0000-002	\$ 2,858,891.04		
Professional Travel Stipends	20-211-200-104-705-186-0000-002	\$ 16,200.00		
Professional Summer Stipends	20-211-200-104-705-053-0000-002	\$ 154,924.44	\$ 154,000.00	\$ 924.44
Salaries, Clerical	20-211-200-105-705-000-0000-002	\$ 303,289.09		
Other Salaries, Professional	20-211-200-110-705-000-0000-002	\$ 159,118.96		
Benefits	20-211-200-200-705-000-0000-002	\$ 1,133,083.16	\$ 115,212.00	\$ 1,017,871.16
Contracted Services	20-211-200-320-705-000-0000-002	\$ 75,000.00		
Contracted Services, Preschool	20-211-200-321-705-000-0000-002	\$ 39,098,944.82	\$ 2,000,000.00	\$ 37,098,944.82
Field Trips	20-211-200-516-705-000-0000-002	\$ 6,600.00		
Travel	20-211-200-580-705-000-0000-002	\$ 16,650.00		
Other Purchased Services	20-211-200-590-705-000-0000-002	\$ 40,000.00		
Non-Instructional Supplies	20-211-200-600-705-000-0000-002	\$ 60,000.00		
Other Objects	20-211-200-890-705-000-0000-002	\$ 20,000.00	\$ 18,000.00	\$ 2,000.00
Health Salaries	20-213-200-104-705-000-0000-002	\$ 456,523.82		
Non-Instructional Equipment	20-211-400-732-705-000-0000-002	\$ 10,000.00		
Total		\$ 45,994,485.01	\$ 2,407,212.00	\$ 43,587,273.01

Erin...
2/10/09